

## Analisis Strategic Performance Measures (SPM) Pada Penerimaan Pajak Reklame di Kota Bekasi = Strategic Performance Measures (SPM) Analysis on Advertising Tax Revenue in Bekasi City

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### Abstrak

Skripsi ini bertujuan untuk menganalisis Strategic Performance Measures (SPM) pada penerimaan pajak reklame di Kota Bekasi. Berdasarkan data dari LHP LKPD tahun 2017—2021 menunjukkan bahwa pajak reklame memiliki pencapaian yang sangat rendah dengan ketimpangan yang sangat jauh antara target dan realisasinya jika dibandingkan dengan keseluruhan jenis pajak yang belum optimal di Kota Bekasi. Oleh karena itu, diperlukan strategi penerimaan pajak reklame di Kota Bekasi yang ditelaah melalui kacamata konsep Strategic Performance Measures (SPM). Penelitian ini menggunakan pendekatan kualitatif dengan paradigma post-positivist dengan studi kepustakaan dan wawancara mendalam sebagai metode penelitian. Hasil penelitian ini menunjukkan bahwa strategi yang dilakukan untuk mengoptimalkan penerimaan pajak reklame di Kota Bekasi belum sukses terlaksana yang ditinjau dari perumusan perencanaan narasi strategis, implementasi dan pemantauan strategi, revisi strategi berdasarkan refleksi dan pembelajaran, serta platform pengukuran.

.....This thesis aims to analyze the Strategic Performance Measures (SPM) in the collection of advertisement tax in Bekasi City. Based on data from the Audit Report on Local Government Financial Statements (LHP LKPD) from 2017 to 2021, it shows that the advertisement tax has a very low achievement with a significant gap between the target and its realization compared to other types of taxes that are not yet optimal in Bekasi City. Therefore, a strategy for the collection of advertisement tax in Bekasi City is needed, which is examined through the lens of the Strategic Performance Measures (SPM) concept. This research uses a qualitative approach with a post-positivist paradigm, employing literature review and in-depth interviews as research methods. The results of this study indicate that the strategies implemented to optimize the collection of advertisement tax in Bekasi City have not been successfully executed, as observed from the formulation of strategic planning narrative, strategy implementation and monitoring, revision of strategies based on reflection and learning, as well as the measurement platform.