

ABSTRACT

Mita Dewi Rizkiza, Analysis of the Performance of the Bojonegoro Regency Government in Collecting Local Taxes based on the Concept of Value for Money. Under the guidance of Ardi Hamzah, SE, M.Si., Ak.

The research objective was to determine and analyze the performance of the Bojonegoro Regency Government in collecting local taxes with the concept of *Value For Money* (economy, efficiency, effectiveness) and contribution. This type of research used in research is quantitative descriptive research. The data used are primary data obtained from interviews and documentation from original sources, the first source, both individuals and individuals. Secondary data is data obtained in the form of data on target reports and realization of local tax revenues and costs, target data and realization of local tax revenues in Bojonegoro Regency. The results showed that the performance of the local government of Bojonegoro Regency was on average less economical. The average efficiency ratio shows very efficient. Average efficiency for this type of tax is inefficient and very efficient. Average effectiveness ratio indicates effective. The average effectiveness of each type of local tax is effective and quite effective. The average contribution ratio is categorized as medium. The average contribution of this type of local tax is quite good, very little.

Keywords: Local Government Performance, *Value For Money*, Contribution

ABSTRAK

Mita Dewi Rizkiza, Analisis Kinerja Pemerintah Kabupaten Bojonegoro dalam Pemungutan Pajak Daerah Berdasarkan Konsep Value For Money. Dibawah bimbingan Ardi Hamzah, S.E., M.Si., Ak.

Tujuan penelitian adalah untuk mengetahui dan menganalisis kinerja Pemerintah Kabupaten Bojonegoro dalam memungut pajak daerah dengan konsep *Value For Money* (ekonomi, efisiensi, efektivitas) dan kontribusi. Jenis penelitian yang digunakan dalam penelitian adalah penelitian deskriptif kuantitatif. Data yang digunakan adalah data primer yang diperoleh dari wawancara dan dokumentasi dari sumber asli, sumber pertama, baik perorangan maupun perorangan. Data sekunder yaitu data yang diperoleh berupa data laporan target dan realisasi penerimaan dan biaya pajak daerah, data target dan realisasi Pendapatan Pajak Daerah Kabupaten Bojonegoro. Hasil penelitian menunjukkan bahwa kinerja Pemerintah Daerah Kabupaten Bojonegoro rata-rata kurang ekonomis. Rasio efisiensi rata-rata menunjukkan sangat efisien. Efisiensi rata-rata untuk jenis pajak tidak efisien dan sangat efisien. Rasio efektivitas rata-rata menunjukkan efektif. Efektifitas rata-rata setiap jenis pajak daerah efektif dan cukup efektif. Rasio kontribusi rata-rata dikategorikan sedang. Kontribusi rata-rata jenis pajak daerah cukup baik, sangat sedikit.

Kata Kunci: Kinerja Pemerintah Daerah, *Value For Money*, Kontribusi