

ABSTRAK

IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* DALAM PENGHIMPUNAN PAJAK KENDARAAN BERMOTOR DI KANTOR PUSAT PENGELOLAAN PENDAPATAN DAERAH WILAYAH KABUPATEN CIREBON II CILEDUG TINJAUAN EKONOMI ISLAM

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Pajak daerah merupakan salah satu penerimaan pendapatan daerah yang perlu memiliki sistem tertata dalam upaya pengumpulannya demi membantu pelaksanaan kinerja pemerintah dalam mengelola potensi daerah. Salah satu pajak daerah yang paling berkontribusi bagi penerimaan daerah di wilayah kabupaten Cirebon yaitu pajak kendaraan bermotor. Hal ini dikarenakan banyak potensi pajak kendaraan yang tersedia, mengingat adanya peningkatan kebutuhan akan transportasi di lingkungan masyarakat saat ini. Oleh sebab itu, diperlukan kajian upaya/sistem pengumpulan dana yang dilakukan oleh suatu instansi tersebut guna menciptakan rasa kepercayaan dan kepuasan kepada seluruh pihak. Tujuan penelitian ini untuk memberikan informasi mengenai implementasi *good corporate governance* pada kantor PPPD Cirebon II Ciledug. Selain itu, penelitian ini berisi upaya kantor PPPD dalam meningkatkan pendapatan hasil pengumpulan dana melalui penerapan GCG tersebut, dilihat dari beberapa indikator optimalisasi dengan tinjauan Ekonomi Islam. Metode penelitian ini adalah berbentuk kualitatif yaitu menganalisis dan mendeskripsikan data yang berbentuk kata. Data ini diperoleh dari hasil observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa kegiatan pengumpulan pajak kendaraan bermotor disana telah menerapkan GCG melalui beberapa tahapan. Bentuk optimalisasi pengelolaan tersebut dilakukan dengan melihat kepada indikator parameter seperti produktivitas, kualitas, responsivitas dan tanggung jawab serta dikomparasikan dengan konsep Ekonomi Islam.

Kata Kunci : Implementasi GCG, Pajak Kendaraan Bermotor, Ekonomi Islam

ABSTRACT

IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE IN MOTOR VEHICLE TAX COLLECTION BY THE OFFICE OF REGIONAL INCOME MANAGEMENT OF CIREBON II REGENCY CILEDUG FROM AN ISLAMIC ECONOMIC PERSPECTIVE

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Regional tax is one of the regional revenues that requires a well-organized system of tax collection as an effort to implement good corporate governance in managing regional potential. One of the most contributing regional taxes in Cirebon Regency is the motor vehicle tax. This is because of the potential vehicle tax that is available due to the increasing need for transportation in today's society. Therefore, it is necessary to study the efforts/system of tax collection carried out by the tax office to encourage a sense of trust and satisfaction for all stakeholders. This study aimed to provide information on the implementation of good corporate governance in the Office of PPPD Cirebon II Ciledug. In addition, this study described the efforts of PPPD Office to increase revenue from tax collection by implementing GCG as seen in several optimization indicators from the perspective of Islamic economy. This research was a qualitative study that analyzed and described data in the form of words. The data was collected from observations, interviews, and documentation. The results showed that the activity of motor vehicle tax collection had implemented GCG through a number of stages. The management was optimized by considering the indicators or parameters, such as productivity, quality, responsiveness and responsibility followed by a comparison with the concept of Islamic economy.

Keywords: GCG Implementation, Motor Vehicle Tax, Islamic Economy

November 12, 2019

TRANSLATOR STATEMENT

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