

**ANALISIS EFEKTIVITAS, EFISIENSI DAN KONTRIBUSI MOBIL YAN  
STARPA DALAM PENERIMAAN PAJAK BUMI DAN BANGUNAN  
PEDESAAN DAN PERKOTAAN TERHADAP PENDAPATAN ASLI  
DAERAH KABUPATEN BULELENG TAHUN 2020-2021**

(Studi Kasus di Badan Pengelolaan Keuangan dan Pendapatan Daerah Kabupaten  
Buleleng)

Oleh

**Gusti Ngurah Alit Sanjaya, Nim 2017057001**

**Jurusan Akuntansi Program S1**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui suatu efektivitas, efisiensi dan kontribusi Mobil Yan Starpa dalam penerimaan PBB-P2 (Pajak Bumi dan Bangunan Perdesaan dan Perkotaan). Melalui hasil wawancara dengan dua pegawai dan hasil data yang di peroleh di BPKPD Kab Buleleng, dengan hasil efektivitas rerata 106,95% tergolong sangat efektif, efisiensi rerata 0,51% tergolong sangat efisien, dan Kontribusi rerata 99,99% tergolong sangat baik. Sehingga Mobil Yan Starpa sangat berperan penting dalam penerimaan (PBB-P2) Pajak Bumi dan Bangunan Perdesaan dan Perkotaan. Kehadiran Mobil Yan Starpa sangat di apresiasi oleh masyarakat yang terdapat dalam pencapaian target dan peningkatan di setiap tahunnya, walaupun ada beberapa kendala yang dihadapi BPKPD dalam Penerimaan Pajak PBB-P2 dalam Mobil Yan starpa salah satunya yaitu blankspot yang menghambat pemungutan PBB-P2.

Kata-Kata Kunci: Efektivitas, Efisiensi, Kontribusi, Mobil Yan Starpa, PBB-P2

**ABSTRACT**

*This study aims to determine the effectiveness, efficiency and contribution of Yan Starpa car in the acceptance of PBB-P2 (Rural and Urban Land and Building Tax). Through the results of interviews with two employees and the results of the data obtained at BPKPD Buleleng Regency, with the results of an average effectiveness of 106.95% classified as very effective, an average efficiency of 0.51% classified as very efficient, and an average contribution of 99.99% classified as very good. So that Yan Starpa's car plays a very important role in receiving (PBB-P2) Rural and Urban Land and Building Taxes. The presence of the Yan Starpa Car is highly appreciated by the people who are involved in achieving targets and increasing every year, although there are several obstacles faced by the BPKPD in the PBB-P2 Tax Revenue in the Yan Starpa Car, one of which is the blankspot that hinders the collection of PBB-P2.*

*Keywords: Effectiveness, Efficiency, Contribution, Yan Starpa Car, PBB-P2*