

# **ANALISIS PELAYANAN PAJAK BUMI DAN BANGUNAN (PBB) BPHTB PADA KANTOR BPKPD BULELENG**

**Oleh**

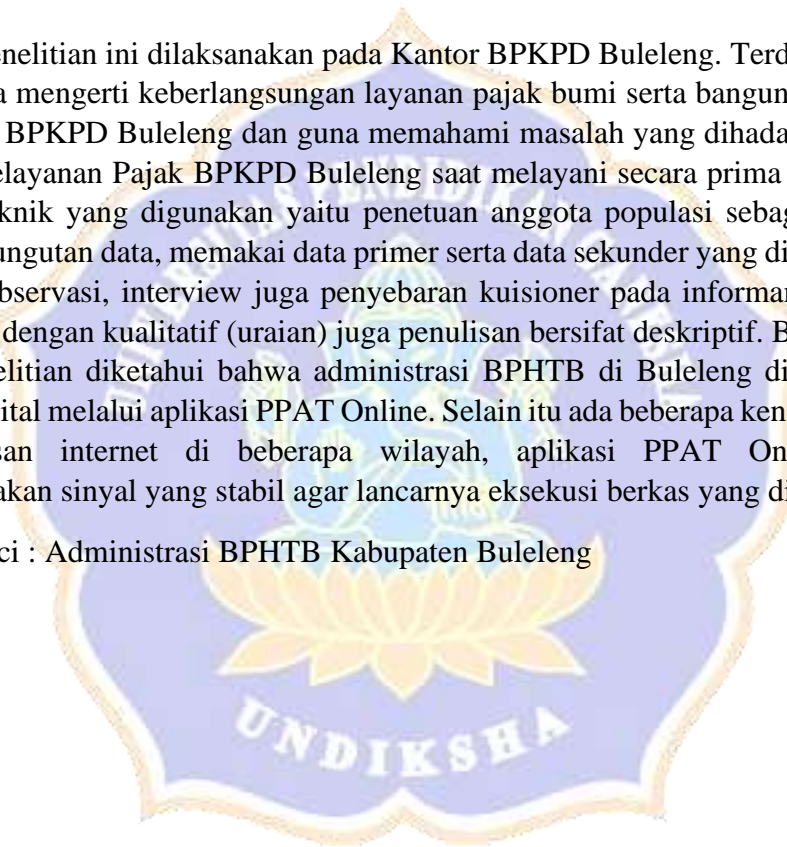
**Andra Fahreza, NIM 2257025021**

**Jurusan Ekonomi dan Akuntansi**

## **ABSTRAK**

Penelitian ini dilaksanakan pada Kantor BPKPD Buleleng. Terdapat tujuan studi guna mengerti keberlangsungan layanan pajak bumi serta bangunan BPHTB di Kantor BPKPD Buleleng dan guna memahami masalah yang dihadapi Pegawai Kantor Pelayanan Pajak BPKPD Buleleng saat melayani secara prima pada wajib pajak. Teknik yang digunakan yaitu penentuan anggota populasi sebagai sampel. Saat pemungutan data, memakai data primer serta data sekunder yang dilaksanakan melalui observasi, interview juga penyebaran kuisisioner pada informan, lalu data dianalisis dengan kualitatif (uraian) juga penulisan bersifat deskriptif. Berdasarkan hasil penelitian diketahui bahwa administrasi BPHTB di Buleleng dilaksanakan secara digital melalui aplikasi PPAT Online. Selain itu ada beberapa kendala seperti keterbatasan internet di beberapa wilayah, aplikasi PPAT Online harus menggunakan sinyal yang stabil agar lancarnya eksekusi berkas yang diterima.

**Kata Kunci : Administrasi BPHTB Kabupaten Buleleng**



# **ANALYSIS OF BPHTB LAND AND BUILDING TAX (PBB) SERVICES AT THE BULELENG BPKPD OFFICE**

**By**

**Andra Fahreza, NIM 2257025021**

**Department of Economics and Accounting**

## ***ABSTRACT***

*This research was conducted at the BPKPD Buleleng Office. The purpose of this research is to determine the implementation of land and building tax services (BPHTB) at the BPKPD Buleleng Office and to identify the obstacles faced by BPKPD Buleleng Tax Service Office employees in providing excellent services to taxpayers. The method used is a census technique where all members of the population are used as samples. In data collection, primary and secondary data are used which are carried out through observation, interviews, and distribution of questionnaires to respondents. Furthermore, the data is analyzed qualitatively (descriptively) and this writing is descriptive. Based on the research results, it is known that BPHTB administration in Buleleng is carried out digitally through the PPAT Online application. In addition, there are several obstacles such as limited internet access in some areas, the PPAT Online application must use a stable signal for the smooth execution of received files.*

*Keywords : Administration of BPHTB Buleleng Regency*

