ABSTRAK

ANALISIS KUALITAS PELAYANAN PAJAK DERAH PADA DINAS PENDAPATAN, PENGELOLAAN KEUANGAN DAN ASET KABUPATEN SERDANG BEDAGAI

N a m a	:	**WEIN ARFANDY**
N I M	:	**141801078**
Program Studi	:	**Magister Administrasi Publik**
Pembimbing I	:	**Dr. Heri Kusmanto, MA**
Pembimbing II	:	**Drs. M. Ridwan Rangkuti, MA**

Dinas Pendapatan, Pengelolaan Keuangan dan Aset di Kabupaten Serdang Bedagai sebagai studi Tesis ini prihatin dengan berapa banyak kontribusi yang berkualitas layanan 'diberikan kepada pajak dan retribusi pembayar. kualitas layanan adalah produktivitas yang paling penting dari kepuasan Pajak dan Retribusi Wajib. Departemen Pendapatan, Pengelolaan Keuangan dan Aset di Kabupaten Serdang Bedagai harus menyangkut hal yang paling penting dari Wajib Pajak dan Retribusi, sehingga mereka mendapat kepuasan seperti yang mereka inginkan. Penelitian ini keberatan untuk menganalisis Kualitas Layanan Pajak di Dinas Pendapatan, Pengelolaan Keuangan dan Aset di Kabupaten Serdang Bedagai. Sampling penelitian ini digunakan Aksidensial Sampling, itu 47 orang. Teknik Data anaysis dari penelitian ini adalah metode deskriptif, sebagai Metode yang semua data yang diperoleh, diatur dan kemudian interperented, sehingga membuat deskripsi masalah dengan menggunakan Tabel Tunggal. Hasil penelitian menunjukkan perspektif orang tentang layanan kualitas masyarakat, bahwa Pelayanan Pajak setempat pada Dinas Pendapatan, Pengelolaan Keuangan dan Aset di Kabupaten Serdang Bedagai berdasarkan 14 unsur pelayanan, umumnya didasarkan pada kriteria tertentu adalah baik kriteria. Jika kita mengambil dari setiap aspek, itu menunjukkan ada perspektif yang berbeda antara wajib pajak untuk Kualitas Layanan Pajak. Dari 14 Layanan elements, ada unsur-unsur hanya dua layanan, mereka Tanggung jawab pelayanan kantor pajak dan kesopanan dan ramah kualitas yang termasuk sebagai Layanan Sangat Bagus kategori, dan sembilan layanan unsur-unsur yang termasuk sebagai "baik kategori: layanan Prosedur, jasa kebutuhan, jasa petugas disiplin, untuk mendapatkan layanan, antusiasme kantor ini, dan Keamanan. Sementara ada tiga elemen yang dimasukkan sebagai layanan tidak kategori baik, mereka konsisten dari Layanan kantor, konsistensi biaya jasa dan konsistensi jadwal layanan.

Kata Kunci: Kualitas Pelayanan Pajak Serdang Bedagai

ABSTRACT

THE ANALYSIS OF TAX SERVICES QUALITY AT DEPARTMENT OF REVENUE, FINANCIAL MANAGEMENT AND ASSET IN THE SERDANG BEDAGAI REGENCY

N a m e   :   *Wein Arfandy*
N I M   :   *141801078*
Program Study   :   *Magister of Public Administration*
Supervisor I   :   *Dr. Heri Kusmanto, MA*
Supervisor II   :   *Drs. M. Ridwan Rangkuti, MA*

Department of Revenue, Financial and asset Management in the Serdang Bedagai Regency as a study of this Thesis was concerned with how many contributes that services' quality was given to tax and levy payer. Services' quality was the most important productivity from the satisfaction of Tax and Levy Payer. Department of Revenue, Financial Management and Asset in the Serdang Bedagai Regency have to concern the   most important things of Tax and Levy Payer, so that they got the satisfaction as they wanted. This Research was objected to analyze the Tax Services' Quality at the Department of Revenue, Financial Management and Asset in the Serdang Bedagai Regency. Sampling of this research used Aksidensial Sampling, it was 47 people. Data anaysis technique of this research was Descriptive Method, as a Method which was all of the Data were obtained, arranged and then interperented, so that make a description of the problem by using Single Table. The result of the research showed a perspective of people about services' public quality, that local Tax Services' at Department of Revenue, Financial and Asset Management in the Serdang Bedagai Regency based on 14 services' elements, commonly based on spesific criteria was a good criteria. If we took from each aspects, it showed there was different perspective between tax payer to Tax Services' Quality. From 14 Services' Elements, there was only two services elements, they are The Responsibility of Tax Services' Officer and The Politeness and Friendly of Services' Quality which was included as the 'Very Good' category, and nine services' elements which was included as the "Good' category : Services' Procedure, Services' Requirement, Services' Officer Discipline, The Fairness to get the services, The Officcer's Enthusiasm, and Services' Security. While there are three services' elements which was included as 'Not Good' Category, they are The Consistency of the Services' Officer, The Consistensy of Cost of Services and the Consistency of Services' Schedule.

Keyword: *tax services' quality bedagai regency*