

ABSTRAK

Teknologi memiliki peran penting pada saat ini. Begitupun dalam sektor pemerintah, dimana dalam memberikan pelayanan kepada masyarakat, pemerintah telah melaksanakan pemerintahan berbasis elektronik. Begitu juga dengan pemerintah Kota Bandung yang telah melaksanakan *e-government* salah satunya dengan menerapkan e-SATRIa sebagai bentuk respon terhadap Peraturan Daerah Kota Bandung Pasal 81 No.20 Tahun 2011 Tentang Pajak Daerah, dimana telah disebutkan sistem layanan pajak berbasis online. Melalui e-SATRIa Pemerintah Kota Bandung berharap agar dapat meningkatkan kualitas pelayanan serta meningkatkan jumlah pelaporan pajak *self assessment*.

Penelitian ini dirumuskan dan bertujuan untuk mengukur Efektivitas *Electronic Self Assessment Tax Reporting Application* (e-SATRIa) dalam Pelaporan Pajak Daerah (Studi Kasus Kantor Badan Pengelolaan Pendapatan Daerah Kota Bandung).

Penelitian ini mengacu pada teori efektivitas Duncan bahwa dalam pengukuran efektivitas mengacu pada tiga dimensi yaitu pencapaian tujuan, integrasi, dan adaptasi.

Metode yang digunakan ialah metode kualitatif dengan jenis penelitian studi kasus. Teknik pengumpulan data menggunakan teknik observasi, teknik wawancara, dan teknik dokumentasi. Teknik analisis data menggunakan model Miles dan Hubberman dengan tahapan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa Efektivitas *Electronic Self Assessment Tax Reporting Application* (E-Satria) Dalam Pelaporan Pajak Daerah dapat dikatakan sudah efektif. Hal tersebut berdasarkan ke enam indikator sudah terpenuhi.

Kata Kunci: Efektivitas, e-SATRIa

ABSTRACT

Technology has an important role at this time. Likewise in the government sector, where in providing services to the community, the government has implemented an electronic-based government. Likewise with the Bandung City government which has implemented e-government, one of which is by implementing e-SATRIa as a form of response to the Bandung City Regional Regulation Article 81 No. 20 of 2011 concerning Regional Taxes, which has mentioned an online-based tax service system. Through e-SATRIa, the Bandung City Government hopes to improve service quality and increase the number of self-assessment tax reporting.

This research is formulated and aims to measure the effectiveness of the Electronic Self Assessment Tax Reporting Application (e-SATRIa) in Local Tax Reporting (Case Study of the Bandung City Regional Revenue Management Agency).

This study refers to Duncan's theory of effectiveness that in measuring effectiveness refers to three dimensions, namely goal achievement, integration, and adaptation.

The method used is a qualitative method with the type of case study research. Data collection techniques using observation techniques, interview techniques, and documentation techniques. The data analysis technique uses the Miles and Hubberman model with the stages of data reduction, data presentation, and drawing conclusions.

The results of the study show that the effectiveness of the Electronic Self Assessment Tax Reporting Application (E-Satria) in Local Tax Reporting can be said to have been effective. This is based on the six indicators that have been met.

Keywords: *Effectiveness, e-SATRIa*