ABSTRAK

Pengelolaan Pajak Hiburan merupakan salah satu upaya pemerintah daerah dalam mengoptimalkan Pendapatan Asli Daerah (PAD). Namun, pengelolaan Pajak Hiburan di Kota Lhokseumawe masih menghadapi berbagai kendala, seperti belum optimalnya pendataan dan pemetaan objek pajak, keterbatasan kompetensi aparatur, serta rendahnya kesadaran wajib pajak. Kondisi tersebut menyebabkan kontribusi Pajak Hiburan terhadap PAD belum maksimal. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Pengumpulan data dilakukan melalui observasi, wawancara mendalam, dan dokumentasi terhadap informan yang dipilih menggunakan teknik *purposive* dan *accidental sampling*, yang terdiri atas aparatur Badan Pengelolaan Keuangan Daerah (BPKD) Kota Lhokseumawe, pemerintah kecamatan, akademisi, pelaku usaha hiburan, serta unsur masyarakat. Penelitian ini menggunakan teori McKinsey 7S dengan memfokuskan analisis pada empat dimensi, yaitu *strategy*, *system*, *skills*, dan *shared values*. Reduksi data, penyajian data, serta penarikan kesimpulan digunakan sebagai teknik penganalisisan data. Hasil penelitian menunjukkan, bahwa pengelolaan Pajak Hiburan di Kota Lhokseumawe belum berjalan secara optimal. Dari aspek *strategy*, belum terdapat perencanaan pendataan yang berkelanjutan terhadap seluruh potensi objek Pajak Hiburan. Dari aspek *system*, pemanfaatan sistem digital melalui aplikasi SmartGov telah membantu proses administrasi perpajakan, namun belum didukung oleh basis data objek pajak yang lengkap dan terintegrasi. Dari aspek *skills*, kompetensi aparatur masih perlu ditingkatkan melalui pendidikan dan pelatihan yang berkesinambungan. Sementara itu, dari aspek *shared values*, koordinasi antarinstansi serta kesadaran dan kepatuhan wajib pajak masih perlu diperkuat. Faktor penghambat utama berasal dari keterbatasan sumber daya manusia, belum optimalnya pendataan lapangan, rendahnya kepatuhan wajib pajak, serta lemahnya koordinasi antar pemangku kepentingan. Oleh karena itu, diperlukan penguatan strategi pendataan, peningkatan kapasitas aparatur, optimalisasi sistem informasi perpajakan, serta penguatan kolaborasi lintas sektor guna meningkatkan efektivitas pengelolaan Pajak Hiburan dan kontribusinya terhadap Pendapatan Asli Daerah di Kota Lhokseumawe.

Kata Kunci: Efektivitas, Pajak Hiburan, Pendapatan Asli Daerah, Pengelolaan Perpajakan, McKinsey 7S.

ABSTRACT

Entertainment Tax Management is one of the local government's efforts to optimize Regional Original Revenue (PAD). However, the management of Entertainment Tax in Lhokseumawe City still faces various obstacles, such as suboptimal data collection and mapping of tax objects, limited apparatus competency, and low taxpayer awareness. These conditions cause the Entertainment Tax's contribution to PAD to be less than optimal. This study uses a qualitative approach with a descriptive method. Data collection was carried out through observation, in-depth interviews, and documentation of informants selected using purposive and accidental sampling techniques, consisting of officials of the Lhokseumawe City Regional Financial Management Agency (BPKD), sub-district governments, academics, entertainment business actors, and community elements. This study uses the McKinsey 7S theory by focusing analysis on four dimensions, namely strategy, system, skills, and shared values. Data reduction, data presentation, and drawing conclusions are used as data analysis techniques. The results of the study indicate that the management of Entertainment Tax in Lhokseumawe City has not been running optimally. From a strategic aspect, there is no sustainable data collection plan for all potential Entertainment Tax objects. From a systems perspective, the use of digital systems through the SmartGov application has facilitated tax administration processes, but it is not yet supported by a comprehensive and integrated taxable object database. From a skills perspective, staff competency still needs to be improved through continuous education and training. Meanwhile, from a shared values perspective, inter-agency coordination and taxpayer awareness and compliance still need to be strengthened. The main inhibiting factors stem from limited human resources, suboptimal field data collection, low taxpayer compliance, and weak coordination among stakeholders. Therefore, strengthening data collection strategies, increasing staff capacity, optimizing tax information systems, and strengthening cross-sector collaboration are necessary to improve the effectiveness of Entertainment Tax management and its contribution to Locally Generated Revenue in Lhokseumawe City.

***Keywords**: Effectiveness, Entertainment Tax, Locally Generated Revenue, Tax Management, McKinsey 7S.*