

## Analisis prosedur pemindahbukuan terhadap kinerja pelayanan dan penerimaan pajak = Analysis of transfer to account procedure towards service performance and tax collection

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### Abstrak

Efficient and effective tax collection system is depended on mechanism work procedures at office or board that has authority and responsibility to do tax collection. Integrated system and work procedure of tax collection would increase service quality to tax payers especially to deliver exact, quick, and accurate information to tax payers and helped decision maker on the policy that they delivered. Integrated work procedure not only influence on efficient and effective work, but also influence on optimum and achieve tax collection.

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Transfer to account of tax payment is one of services to tax payers to correct the errors in filling tax payment letter (SSP) or change their payment to other tax payable. Consider that the application of transfer to account procedure was still less optimum and gave a chance to tax payers to avoid their tax by transfer to account of tax payment, so based on that analysis the writer has to do the examination related to transfer to account that has influence on performance services and tax collection, also efforts what should do to create simple, safe, and quick transfer to account procedure.

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This study is aimed to explain how procedure of transfer to account has influence on service performance and tax collection, and to explain the efforts what should do to create a simple, safe, and quick transfer to account. Type of the research used in this study was descriptive analysis type with policy research approach that helped to decision maker in arranged the problem solving-policy. Data collection technique was library study to analysis and studied all theory and practice related in transfer to account.

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Based on that analysis could be concluded that the settlement of transfer to account procedure need long period, transfer to account procedure still has weakness that can be used by tax payers to get advantage, monitoring, reporting, and payment system (MP3) could faster the transfer to account procedure, and the auditor should examine whether every tax prepaid was never transfer to account before.

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Suggestion from the writer is system improvement on calculating letter (SPh) mechanism within tax offices, perfection on transfer to account procedure in order not to create opportunity to tax payers in losing state budget, also MP3 should be perfected in order to make easier and faster settlement of transfer to account. Having final law power of transfer to account, we could be considered that transfer to account on objection and acceptance section not only in report of final examination but also tax decision and the result can be used when audit is perform.