

Perbandingan tax management information system untuk menurunkan cost of taxation antara Indonesia dan Korea Selatan = Comparison of tax management information system to reduce cost of taxation between Indonesia and South Korea

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Abstrak

Tesis ini membahas Tax Management Information System di DJP Indonesia dan NTS Korea Selatan. Penelitian ini merupakan penelitian Kualitatif deskriptif. Hasil penelitian menunjukkan bahwa Tax MIS di NTS Korea Selatan memberi jasa transaksi yang seimbang untuk menurunkan biaya kepatuhan pajak dan biaya administratif perpajakan sedangkan Tax MIS di DJP Indonesia berfokus pada jasa transaksi. DJP Indonesia menurunkan cost of taxation e-SPT dengan cara membuat formulir SPT dan lampirannya menjadi sederhana. Sementara itu NTS Korea Selatan menurunkan cost of taxation e-SPT dengan cara memberi jasa pengisian pre-filled.

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This thesis discusses the Tax Management Information System in DJP Indonesia and NTS South Korea. This research is a descriptive qualitative research. The results showed that the NTS Tax MIS in South Korea provides the balanced transaction services to reduce the tax compliance costs and the tax administrative costs whereas DJP Tax MIS in Indonesia focuses on transaction services. DJP Indonesia lowers the cost of taxation of e SPT by making a tax return form and the attachment becomes simple. Whereas NTS South Korea reduces the cost of taxation of e SPT by giving a pre filled charging services.