

Evaluasi atas kinerja administrasi pajak berdasarkan integrated assessment model for tax administration sebelum dan sesudah pemisahan fungsi account representative (studi kasus pada kpp madya wilayah kerja seluruh Kota Jakarta) = Evaluation toward performance of tax administration based on integrated assessment model for tax administration before and after function segregation of account representative (case study in medium tax offices within Jakarta administration area)

Ricky Garry Gurnita, author

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Abstrak

Perubahan administrasi pajak yang telah berlangsung beberapa kali di Indonesia belum memberikan kontribusi yang maksimal atas cita-cita Direktorat Jenderal Pajak DJP dalam merealisasikan penerimaan pajak yang optimal. Salah satu langkah perubahan yang diimplementasikan DJP adalah dengan mengintensifkan fungsi pengawasan dan konsultasi kepada Wajib Pajak di tengah-tengah keterbatasan jumlah Account Representative AR, yaitu melalui pemisahan fungsi AR sebagaimana telah dibakukan dalam Peraturan Menteri Keuangan Nomor 79/PMK.01/2015. Atas dasar hal tersebut, kinerja administrasi pajak oleh AR sesudah pemisahan fungsi sebagaimana dimaksud seharusnya mengalami perubahan, yang mana perubahan tersebut akan dianalisis dengan menggunakan sejumlah indikator Integrated Assessment Model for Tax Administration IAMTAX dalam dimensi kinerja operasional pada penelitian ini. Adapun indikator yang dimaksud terdiri dari tingkat efektivitas, tingkat efisiensi, layanan kepada Wajib Pajak dan komunikasi eksternal, serta pengendalian.

Penelitian ini dilakukan dengan menggunakan pendekatan pos-positivisme, metode kuantitatif, dan jenis penelitian deskriptif dengan tinjauan berpikir deduktif. Situs penelitian terdiri atas lima KPP Madya wilayah kerja seluruh Kota Jakarta dengan teknik pengumpulan data yang terdiri atas wawancara mendalam dan studi kepustakaan.

Hasil penelitian menunjukkan bahwa setiap KPP Madya memiliki kinerja yang berbeda ditinjau dari masing-masing indikator yang diteliti. Salah satu perbedaan signifikan terletak pada efektivitas kinerja administrasi pajak dengan tolok ukur peningkatan/penurunan penerimaan pajak. Perbedaan signifikan lainnya adalah pada efisiensi kinerja administrasi pajak dengan tolok ukur kepuasan Wajib Pajak.

.....Change on tax administration which frequently commenced in Indonesia was not yet highly contribute to Directorate General of Taxes DGT rsquo s primary goal in increasing tax revenue. DGT has implemented a significant step of such change by maximizing the function of taxpayers monitoring and consultation among the scarcity of Account Representative AR as human resources, toward function segregation of AR as regulated by Minister of Finance Regulation Number 79 PMK.01 2015. Based on the facts as briefly explained above, tax administration performed by AR should be affected after implementation of such segregation, which is, in this research, the effects will be analyzed by using several indicators of Integrated Assessment Model for Tax Administration IAMTAX within the dimension of operational performance. Such indicators consist of effectivity, efficiency, taxpayer services and external communication, and control. This research is performed by implementing post positivism paradigm, quantitative method, and descriptive

type with deductive thinking approach. Additionally, the research main sites consist of five Medium Tax Offices MTOs within Jakarta administration area along with deep interview and literature research as part of performed data collection techniques.

Research result shows that each of such MTOs has different performance depend on each indicators observed. One significant difference is effectivity of performance of tax administration based on increase decrease of tax revenue as a consideration factor. Another significant difference is efficiency of such performance based on taxpayers rsquo satisfaction.