

Analisis pelaksanaan sosialisasi pajak lewat media televisi = Analysis of tax socialization implementation on televisi

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Abstrak

ABSTRACT

Untuk menambah pengetahuan pajak masyarakat dalam rangka meningkatkan kepatuhan pajak, pemerintah perlu melakukan sosialisasi pajak. Sosialisasi pajak dapat dilakukan melalui beberapa media, salah satunya media televisi. Media televisi adalah media massa yang masih menjadi sumber informasi utama bagi masyarakat. Oleh karena itu, pemerintah melaksanakan sosialisasi pajak lewat media televisi untuk menambah pengetahuan pajak masyarakat dalam rangka meningkatkan kepatuhan pajak. Skripsi ini bertujuan untuk menganalisis pelaksanaan sosialisasi pajak lewat media televisi dan hambatan dalam pelaksanaannya dengan menggunakan pendekatan kualitatif. Lewat studi literatur dan wawancara mendalam, diketahui bahwa berdasarkan proses pengadaannya, sosialisasi pajak melalui media televisi terbagi menjadi dua, berbayar dan tidak berbayar. Selain itu, ada dua bentuk sosialisasi pajak lewat media televisi, yaitu penayangan Iklan Layanan Masyarakat dan talkshow. Namun, pelaksanaan sosialisasi pajak lewat media televisi masih terbilang kurang karena adanya hambatan yang ditemui, yaitu masalah dana. Terbatasnya dana membuat pelaksanaan sosialisasi pajak lewat media televisi menjadi kurang optimal. Diperlukan kerjasama lebih lanjut antara pemerintah dan media televisi agar sosialisasi pajak lewat media televisi dapat lebih banyak dilakukan.

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ABSTRACT

To increase public tax knowledge in order to improve tax compliance, the government needs to socialize taxes. Tax socialization can be done through several media, one of which is television. Television is a mass media that is still the main source of information for the community. Therefore, the government carried out the socialization of taxes through television to increase the public tax knowledge in order to improve tax compliance. This thesis aims to analyze the implementation of tax socialization through television and obstacles in its implementation by using qualitative approach. Through literature studies and in depth interviews, it is known that based on the procurement process, the socialization of taxes through television is divided into two, paid and not paid. In addition, there are two forms of tax dissemination through television, namely Public Service Ads and talk show. However, the implementation of tax dissemination through television is still somewhat less due to the obstacles encountered, namely the problem of funds. The limited funds make the implementation of tax socialization through television to be less than optimal. Further cooperation between the government and the television is required in order to socialize taxes through television can be done more.