

Analisis ruang lingkup pemeriksaan berkaitan dengan penerapan sistem administrasi perpajakan modern: studi kasus pada Kantor Wilayah DJP Jakarta Khusus = Inspection scope analysis related to the application of modern taxation administration system: a case study at regional office of Directorate General of Taxation Special Jakarta

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Abstrak

<i>Tax reform initiated by Directorate General of Taxation carried out some its administration reform priority. The application of modern taxation administration system carried at Large Taxpayer Service Office One and Two will be carried also at Regional Office of Directorate General of Taxation Special Jakarta. The changes on Tax Service Office and Regional Office which based on function, not based on types of tax, the application of employee ethical code at Regional Office and Tax Service Office implementing Large Taxpayer Office system and administration. carrying out means and facilities quality improvement, including computer addition. and utilization of Directorate General of Tax Information System (SIDJP) to change Tax Information System (SIP) pursuant to new organizational structure and using case management system and workflow system. The objective of tax administration reform is to improve taxpayer compliance and tax increase.

Based on the above description. there is adjustment toward the inspection scope related to modern tax administration system that will be applied at Regional Office of Directorate General of Tax Special Jakarta. The success of tax administration reform has been applied at Large Taxpayer Office I and II will be applied also at Inspection Office the Regional of Directorate General of Tax special Jakarta. It will become main concerns in the research carried out by the writer.

The purpose of this research is to describe tax inspection scope application. Analyzing and explaining the tax inspection application related to modern tax administration system application. Research method applied in thesis writing is descriptive analytical method, by data collection technique in form of literature study and field study. Conducted analysis is analytical qualitative and quantitative.

From the analysis known that by the application of modern tax administration system, the most precise inspection scopes are Office and field inspection, in line with the place to conduct the inspection. With the new organizational structure, inspection application unit is Tax Service Office.

The conclusion of this research results is by modern tax administration system at Regional Office of Directorate General of Tax Special Jakarta. In the new structure there is division or functional office unit as the inspector. With the new structure then the most proper inspection scopes are office and field inspection.

Suggestion in research is by adjustment toward Inspection Scope at Regional Office of Directorate General of Tax Special Jakarta the tax inspection application is necessary to be improved more optimum without

ignoring legal enforcement in fulfilling laws and regulation and need to be accompanied with inspector resources improvement both quantity and quality aspects.</i>