

Analisis pelaksanaan kebijakan Sensus Pajak Nasional tahap I pada KPP Pratama Serpong = Analysis implementation of the first stage of National Tax Census policy at KPP Pratama Serpong

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Abstrak

Skripsi ini membahas mengenai pelaksanaan Sensus Pajak Nasional. Penelitian ini berfokus pada latar belakang diadakan kebijakan Sensus Pajak Nasional, pelaksanaan kebijakan Sensus Pajak Nasional tahap I pada KPP Pratama Serpong, dan mengetahui hambatan-hambatan pelaksanaan kebijakan. Pengumpulan data yang dilakukan dalam penelitian ini menggunakan pendekatan kualitatif. Pengumpulan data dilakukan melalui studi literatur, penelitian lapangan, data statistik, dan juga wawancara mendalam dengan beberapa informan.

Hasil penelitian ini menunjukkan bahwa terdapat beberapa latar belakang diadakan kebijakan Sensus Pajak Nasional, beberapa faktor yang mempengaruhi pelaksanaan kebijakan Sensus Pajak Nasional di KPP Pratama Serpong berdasarkan teori Edward III yaitu komunikasi, sumber daya, disposisi, dan struktur birokrasi, dan terdapat beberapa hambatan pada pelaksanaan kebijakan Sensus Pajak Nasional tahap I pada KPP Pratama Serpong.

.....This thesis discuss about the implementation of national tax census. This research focused the background of national tax census policy was held, the implementation of the first stage of national tax census at KPP Pratama Serpong, and knowing the constraints of policy implementation. The collection of data in this research using a qualitative approach. Data collected through literature studies, field research, statistical data, as well as in-depth interviews with several informant.

This research result showed that there is some background the policy national tax census was held, some of the factors affect the implementation of national tax census policy at KPP Pratama Serpong based on Edward III theory are communication, resources, disposition, and bureaucratic structure, and there are some barriers on the implementation of the first stage of national tax census policy at KPP Pratama Serpong.