

# Analisis efektivitas pemenuhan kewajiban perpajakan Bank Indonesia melalui penggunaan software bijak (Bank Indonesia aplikasi perhitungan pajak) = Analysis of Bank Indonesia's Tax Compliance Effectiveness through the usage of bijak (Bank Indonesia's tax calculation application) / Marsya Ditia

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20402919&lokasi=lokal>

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## Abstrak

[Kemajuan teknologi informasi membawa pengaruh terhadap pelaksanaan pemenuhan kewajiban perpajakan dengan munculnya aplikasi perpajakan. Aplikasi perpajakan yang digunakan dalam rangka pemenuhan kewajiban perpajakan di Bank Indonesia bernama BIJAK (Bank Indonesia Aplikasi Perhitungan Pajak). Penelitian ini dilakukan untuk mengetahui efektivitas pemenuhan kewajiban perpajakan Bank Indonesia melalui penggunaan BIJAK. Penelitian ini dilakukan dengan pendekatan kualitatif, tujuan penelitian deskriptif dan teknik pengumpulan data wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bahwa pemenuhan kewajiban perpajakan di Bank Indonesia khususnya pajak penghasilan melalui penggunaan BIJAK sudah efektif, namun masih perlu beberapa perbaikan dalam mengatasi permasalahan-permasalahan yang ada dalam penggunaan BIJAK.;Advances in information technology affects the fulfillment of tax obligations with the presence of taxation applications. Taxation application used in order to fulfill tax obligations in Bank Indonesia named BIJAK (Bank Indonesia's Tax Calculation Application). Qualitative approach used as the method of this research. This descriptive research used in depth interview and literature study as data collection technique. The result of this study indicates that fulfillment of tax obligations in Bank Indonesia in particular income tax through the use of BIJAK has been effective, but still needs some improvement to solve the existing problems in usage of BIJAK;Advances in information technology affects the fulfillment of tax obligations with the presence of taxation applications. Taxation application used in order to fulfill tax obligations in Bank Indonesia named BIJAK (Bank Indonesia's Tax Calculation Application). Qualitative approach used as the method of this research. This descriptive research used in depth interview and literature study as data collection technique. The result of this study indicates that fulfillment of tax obligations in Bank Indonesia in particular income tax through the use of BIJAK has been effective, but still needs some improvement to solve the existing problems in usage of BIJAK;Advances in information technology affects the fulfillment of tax obligations with the presence of taxation applications. Taxation application used in order to fulfill tax obligations in Bank Indonesia named BIJAK (Bank Indonesia's Tax Calculation Application). Qualitative approach used as the method of this research. This descriptive research used in depth interview and literature study as data collection technique. The result of this study indicates that fulfillment of tax obligations in Bank Indonesia in particular income tax through the use of BIJAK has been effective, but still needs some improvement to solve the existing problems in usage of BIJAK;Advances in information technology affects the fulfillment of tax obligations with the presence of taxation applications. Taxation application used in order to fulfill tax obligations in Bank Indonesia named BIJAK (Bank Indonesia's Tax Calculation Application). Qualitative approach used as the method of this research. This descriptive research used in depth interview and literature study as data collection technique. The result of this study indicates that fulfillment of tax obligations in

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