

Analisis efektivitas sistem online pada pembayaran dan pelaporan pajak restoran di DKI Jakarta = Analysis the effectiveness of the online system on payment and restaurants tax reporting in DKI Jakarta

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Abstrak

[Pelaksanaan sistem perpajakan di Indonesia berhadapan dengan terbatasnya sumber daya manusia padahal beban kerjanya sangat berat. Hal ini juga terkait dengan pemungutan pajak restoran di DKI Jakarta, beban kerja tersebut semakin bertambah sejalan dengan semakin berkembangnya keberadaan restoran di DKI Jakarta. Dengan adanya ketidakseimbangan antara jumlah wajib pajak yang harus dilayani dengan jumlah petugas wajib pajak dikhawatirkan akan terjadi kebocoran serta kecurangan dalam pembayaran dan pelaporan pajak restoran. Upaya yang dilakukan pemerintah untuk mengatasinya adalah dengan menerapkan sistem pajak online pada pembayaran dan pelaporan pajak restoran di DKI Jakarta. Penelitian ini bertujuan untuk menganalisis efektivitas sistem online pada pembayaran dan pelaporan pajak restoran di DKI Jakarta. Penelitian ini menggunakan pendekatan kuantitatif, metode pengumpulan data kualitatif dan jenis penelitian deskriptif. Hasil penelitian menyimpulkan bahwa pelaksanaan sistem online pada pembayaran dan pelaporan pajak restoran di DKI Jakarta menurut indikator pengukur yang digunakan peneliti berdasarkan teori Campbell, yaitu adanya keberhasilan program, keberhasilan sasaran, tingkat output dan input yang efektif dan pencapaian tujuan secara menyeluruh sudah efektif.

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