

# Evaluasi Penerapan E-faktur 3.0 Sebagai Sarana Pelaporan Masa Pajak Pertambahan Nilai (Study Kasus Pada Kantor Pelayanan Pajak (KPP) Pratama Depok Cimanggis) = Evaluation of E-invoice 3.0 as a Means of Reporting Value Added Tax Period (Case Study at the Tax Service Office of Pratama Depok Cimanggis)

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## Abstrak

Tesis ini membahas persepsi Wajib Pajak terhadap penerapan e-faktur 3.0 serta persepsi petugas pajak terhadap kepatuhan wajib pajak selama penerapan e-faktur 3.0. Penelitian ini menggunakan metode penelitian kualitatif dengan tujuan penelitian deskriptif. Teknik pengumpulan data melalui wawancara, dan dokumentasi. Wawancara dilakukan terhadap responden yang telah ditetapkan secara purposive. Responden yang digunakan dalam penelitian ini terdiri dari Account Representative (AR), Pegawai Pelaksana bagian ekstensifikasi dan penyuluhan, dan Pengusaha Kena Pajak. Penelitian ini menggunakan Theory Acceptance Model (TAM) serta Kepatuhan Pajak. Hasil penelitian menyimpulkan bahwa e-faktur 3.0 mampu memberikan manfaat, kemudahan serta efektivitas dan efisiensi waktu terhadap Wajib Pajak dibandingkan dengan e-faktur versi 2.2. Implementasi e-faktur 3.0 dinilai sukses terutama pada kualitas sistem yang dimiliki, kualitas informasi yang disajikan, kualitas layanan yang diberikan, kepuasan pengguna serta manfaat bersih yang mampu memberikan kepuasan dan kenyamanan bagi Wajib Pajak/PKP selaku pengguna e-faktur 3.0. Selain itu, persepsi petugas pajak terhadap penerapan e-faktur 3.0 yaitu bahwa e-faktur memberikan kontribusi dalam meminimalisir adanya faktur pajak fiktif dan faktur pajak TBTS melalui system yang sudah terintegrasi dengan system DJP. Penerapan e-faktur 3.0 juga memberikan kontribusi terhadap tingkat kepatuhan wajib pajak serta meminimalisir faktur pajak Tidak Berdasarkan Transaksi Sebenarnya.

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The focus of this study is the taxpayer's perception of the application of e-invoice 3.0 as well as the tax officer's perception of taxpayer compliance during the application of e-invoice 3.0. This research uses qualitative research methods with descriptive research objectives. Data collection techniques through interviews, and documentation. Interviews are conducted on respondents who have been designated purposively. Respondents used in this study consisted of Account Representative (AR), Executive Officer of the expedient and counseling section, and Taxable Entrepreneurs. The study used the Theory Acceptance Model (TAM), Delone & MacLean Success Model and Tax Compliance. The results of the study concluded that e-invoice 3.0 is able to provide benefits, convenience and effectiveness and time efficiency to taxpayers compared to e-invoice version 2.2. The results of the study concluded that e-invoice 3.0 can provide benefits, convenience and effectiveness and time efficiency to taxpayers compared to e-invoice version 2.2. The implementation of e-invoice 3.0 is considered successful, especially in the quality of the system owned, the quality of information presented, the quality of service provided, user satisfaction and net benefits that can provide satisfaction and comfort for taxpayers as users of e-invoice 3.0. In addition, the perception of the tax officer towards the application of e-invoice 3.0 is that e-invoices contribute to improving taxpayer compliance and minimizing tax invoices Not Based on Actual Transactions.