

# Evaluasi Keterterapan Konsep Cooperative Compliance Pada Fungsi Pengawasan DJP : Studi Kasus Pada KPP Wajib Pajak Besar Satu = Evaluation of the Applicability of the Cooperative Compliance Concept to the Supervision Function of the Directorate General of Taxes: A Case Study at the Large Taxpayer One Tax Office

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## Abstrak

Pendekatan deterrence kepada wajib pajak memiliki korelasi lemah terhadap kepatuhan (Kirchler, Hoelzl, & Wahl, 2008). Konsep cooperative compliance hadir sebagai pendekatan alternatif untuk hubungan antara otoritas pajak dengan wajib pajak dengan mengedepankan rasa saling percaya, kerjasama dan transparansi. Penerapan cooperative compliance secara optimal dapat memberikan manfaat bagi otoritas pajak dan wajib pajak dari segi biaya kepatuhan, tingkat kepatuhan dan realisasi penerimaan pajak. Studi ini bertujuan untuk memahami dan mengevaluasi sejauh mana keteterapan konsep cooperative compliance dalam aktivitas pengawasan yang dilakukan oleh otoritas pajak di Indonesia. Analisis keterterapan dilakukan dengan mengevaluasi pilar cooperative compliance dalam aktivitas pengawasan yaitu commercial awareness, impartiality, proportionality, openness through disclosure and transparency by Authority dan disclosure and transparency by taxpayer. Hasil penelitian ini menunjukkan bahwa pilar cooperative compliance belum diterapkan sepenuhnya karena beberapa hambatan. Pengaturan lebih lanjut mengenai komitmen, pengungkapan dan transparansi informasi, mekanisme pemberian kepastian, keterbukaan mengenai pendekatan manajemen risiko, dan mekanisme Alternative Dispute Resolution diperlukan untuk penerapan cooperative compliance secara optimal.

.....The deterrence approach to taxpayers has a weak correlation with compliance (Kirchler, Hoelzl, & Wahl, 2008). The concept of cooperative compliance as an alternative approach to the relationship between Tax Authorities and taxpayers with mutual trust, cooperation, and transparency. The optimal implementation of cooperative compliance can benefit the Tax Authority and taxpayers in terms of compliance, level of compliance, and realization of tax revenue. This study aims to understand concept of cooperative compliance and its limitations in the supervisory activities carried out by the Tax Authorities in Indonesia. The applied analysis is carried out by developing the pillars of cooperative compliance in supervisory activities, namely commercial awareness, impartiality, proportionality, openness through disclosure and transparency by the authority, and disclosure and transparency by taxpayers. The results of this study indicate that the cooperative compliance pillar has not been fully demonstrated due to several obstacles. Further arrangements regarding commitment, achievement and transparency of information, provision of assurance, risk management approach, and Alternative Dispute Resolution mechanisms required for optimal implementation of cooperative compliance