

The role of management information system in imposition of income tax at Bank X

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Abstrak

In accordance with the message of the 1999-2004 GBHN (Broad Outline of the Nation's Direction) that since the fiscal year of 1999/2000 up to now the taxation sector has become the backbone for the government in financing state expenditure known as the six strategic targets namely : to reflect the effect in the direction of sustainable fiscal achievement to continue t" creation of fiscal stimulus, to support the sanitation program of the banking sector, the provision of subsidy for strategic commodities. better income for apparatus of the public sector and strengthen implementation of regional decentralization. The state income from the taxation sector from year to year showed an increase, the realization of revenue in 2001 was Rp. 185,5 trillion increasing into Rp. 210,2 trillion in 2002 and 2003 amounting to Rp. 254,2 trillion.

The taxation revenue in 2004 planned in the amount of RI). 272,17 trillion, is expected to be achieved by the hard work of all echelons of the Directorate General of Tax by performing reformation program of taxation administration namely to increase the effectiveness of tax collection and to extend the tax basis without having to wsrif for a change in the existing taxation laws. The effort to be inter alia is to perfect the taxation regulations to accommodate the development climate for the entry of investments and trade, to continue the program at extension and intensification of taxes collection, to enhance the service to taxpayers and to enhance the ethical code in the echelons of Directorate General Tax.

In order to carry out one of these taxation reforms without the exception of the banking sector it is also necessary to dig carefully in which the largest tax income from this banking sector is from deposits, saving, clearing deposit (giro) and from employees. To that effect the monitoring of the revenue of income tax from this sector must be made swiftly and accurately namely the availability of computer application managing the revenue data in executing banks, perception banks as well as PT. Posindo on behalf of the Directorate General of Tax.

As known that the development of the sophisticated ness of computers in the information technology era plays a great role in the information exploitation process by organizations exploiting it, so that its superiority assist the completion ofvery work such as the improvement of efficiency, productivity, human resources, and to invent other superiorities. So that information technology is very necessary in the application of policy of each institution not expecting in fiscal policy.

Notwithstanding to date Bank "X" has made a calculation of the amount of taxes to be reported to the government yet it has not shown an optimal condition, in view of the amount of the interest rate level from operational fund sources (clearing deposit, saving and deposits) and the work force are not yet duly counted. Therefore the writerf tries to make an approach thru the Management Information System in order

to give an optimal income taxes revenue in this Bank "X".</i>