

Pengaruh penerapan sistem monitoring pelaporan pembayaran pajak (MP3) terhadap tingkat kepatuhan wajib pajak (studi empiris pada kantor wilayah direktorat jenderal pajak Jawa bagian timur I)

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=90228&lokasi=lokal>

Abstrak

This study is an empirical research conducted on the taxpayers at the Directorate General of Taxation Office - East Java Region I. The objectives at (1) to obtain empirical evidence on whether the implementation of MP3 system, was perceived in accordance with the taxpayer expectation in fulfilling their to obligations. (2) To empirically examine whether the Monitoring Statement/Report of Tax Payment (MP3) in simplifying tax payment service for the taxpayers affect the taxpayer satisfaction. (3) To empirically examine whether the implementation of MP3 system increase the taxpayer satisfaction. (4) To seek and examined empirically whether the taxpayer satisfaction rate positively and significant affected the taxpayer compliant rate. The design of the research was a survey method. There are 138 samples drawn at randomly from 12.300 taxpayers at th Directorate General of Taxation Office - East Java Region I. Quantitative approach was employed in analyzing the data to test the four hypotheses proposed. Binomial and regression tests were conducted to test these hypotheses The variables of the research consisted of: implementation of MP3 system (X1) Taxpayer Satisfaction Rate (Y\), and Taxpayer Compliant Rate (¥2). The result of the research shows that the MP3 system is not suitable yet with tax prayer expectations. While the second, third and fourth hypotheses are proven. The MP3 system strongly and significantly correlates with the satisfaction and compliant rates. It is also proven that the implementation of MP3 system positively and significantly correlates with the tax prayer compliant rate.

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