

## Analisis pengelolaan administrasi perpajakan (studi kasus pada Kantor Pelayanan Pajak Sawah Besar)

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### Abstrak

If Indonesia would actually like to see state finance self-sufficient, domestic revenues must be made the main sources. Hence, the role of taxes which form one of these sources must be enhanced. For this purpose, the Directorate General of Taxation must at all times make efforts to improve its role through such manners as higher levels of efficiency and effectiveness in tax administration.

The subject of discussion in this thesis is whether tax administration at the Sawah Besar Tax Service Office which falls under the auspices of the Directorate has been carried out effectively and efficiently and which factors affect such effectiveness and efficiency. The purpose of this thesis is to analyze the effectiveness and efficiency of tax administration at the office above and identify which factors affect them and give recommendations for improvement.

This thesis employs theories which relate to tax systems, tax policies, tax laws, tax administration and its performance measurements from the perspectives of effectiveness and efficiency with respect to activities which are conducted under an organizational system.

The author has employed a descriptive and analytical method whereby data has been gathered through both desk research as well as field research for which interviews have been conducted with the parties involved.

From discussions, a conclusion has been made that in general tax administration at the Sawah Besar Tax Service Office has been performed in a fairly effective and efficient manner, notwithstanding the fact that several elements of tax administration have been found not to be implemented as such. Based upon the tax effort index, the office should be deemed to be inefficient in reaching its tax target revenues. Based upon the tax efficiency ratio, it has not effectively administered taxes in terms of taxpayer registration, processing of tax returns, payment supervision, delivery of letters of warnings, warrants, and letters of order for seizure, issuance of letters of objection, tax determination in comparison with applications for refund, issuance of tax inspection letters, in comparison with those proposed, issuance of tax inspection reports in comparison with the tax inspection letters issued, inspection results in comparison with the tax inspection letters issued and the time period for the conduct of inspections.

With respect to the matters above, the author recommends the following improvements: delivery of letters of warnings in accordance with the applicable regulations, timely processing of tax returns, increased activity to collect back payments, issuance of letters of warnings of delay in the delivery of tax returns, immediate issuance of warrants, letters of order for seizure following letters of warnings which have been due but unpaid for, enhanced quality of inspections and the relevant supervisory activities.