

# Analisis Administrasi Pajak Pasca Perubahan Badan Pendapatan Daerah Ditinjau Dari Asas Efficiency (Studi Pada Wajib Pajak Hotel Dan Restoran Kabupaten Pangandaran, Jawa Barat) = Analysis of Tax Administration After Changes in the Regional Revenue Agency Based on Efficiency Principle (Study of Hotel and Restaurant Taxpayers in Pangandaran Regency, West Java)

Geysa Pratama Eriat, author

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## Abstrak

Pada tahun 2022, fungsi pemungutan pajak dialihkan dari Badan Pengelola Keuangan Daerah Kabupaten Pangandaran ke Badan yang baru yaitu Badan Pendapatan Daerah Kabupaten Pangandaran (Bapenda). Berdasarkan keterangan awalan dari narasumber Bapenda diketahui terdapat perubahan dalam hal proses bisnis yang lebih efisien karena Sumber Daya Manusia (SDM) yang lebih terspesialisasi. Selain itu juga terdapat inovasi baru terutama dalam cara pembayaran pajak. Administrasi perpajakan merupakan salah satu unsur pokok dari sistem perpajakan dimana memiliki tujuan untuk mendorong kepatuhan pajak secara sukarela. Untuk itu, penelitian bertujuan untuk menggali opini Wajib Pajak terutama Wajib Pajak Hotel dan Restoran mengenai administrasi pajak pasca perubahan lembaga tersebut. Responden ditanya mengenai kondisi Administrasi Pajak mereka pada tahun 2021 dan saat ini dengan konsep ease of administration khususnya dimensi efficiency. Penelitian ini dilakukan dengan pendekatan kuantitatif berbasis paradigma positivist dengan teknik pengumpulan data campuran (mixed - method). Data survei digunakan sebagai sumber utama dan wawancara mendalam sebagai sumber pendukung. Survei dilakukan secara luring, dengan Teknik face to face interview (60%) dan self-administrative questionnaire (40%). Di sisi lain wawancara mendalam dilakukan secara luring dan daring. Hasil penelitian menunjukkan bahwa sebagian besar responden menilai Administrasi Pajak konsisten di kategori tinggi (~60%). Namun dibalik itu terdapat stagnasi dalam perbaikan efisiensi Administrasi Pajak di Kabupaten Pangandaran yang diakibatkan tiga hal. Pertama, masalah alat perekam transaksi yang menghambat proses bisnis Wajib Pajak belum juga teratasi karena koordinasi yang kurang erat dengan pemangku kepentingan terkait. Kedua, penetrasi pembayaran digital yang belum masif karena faktor kebiasaan dan kepercayaan terhadap bukti bayar. Terakhir adalah keengganan konsumen untuk membayar pajak.

.....In 2022, the tax collection function is transferred from the Pangandaran Regional Financial Management Agency to a new agency, namely the Pangandaran Regional Revenue Agency (Bapenda). Based on initial information from Bapenda sources, it is known that there have been changes in terms of more efficient business processes due to more specialized human resources. In addition, there are also new innovations, especially in the method of paying taxes. Tax administration is one of the main elements of the tax system which aims to encourage voluntary tax compliance. For this reason, the research aims to explore the opinion of taxpayers especially hotel and restaurant taxpayer regarding tax administration after the change in the institution. Respondents were asked about the condition of their tax administration in 2021 and currently with the concept of ease of administration, especially the efficiency dimension. This research was conducted using a quantitative approach based on positivist paradigm using mixed – method data collection with survey data as primary source and indepth interview as secondary source. The survey was conducted using

face-to-face interview techniques (60%) and self-administration questionnaires (40%). On the other hand, in-depth interviews were conducted offline and online. The results showed that most of the respondents rated Tax Administration consistently in the high category (~ 60%). But behind that there is stagnation in improving the efficiency of Tax Administration in Pangandaran Regency which resulted from three things. First, the problem of transaction recording devices that impede Taxpayer business processes has not been resolved due to lack of close coordination with relevant stakeholders. Second, the penetration of digital payments has not been massive due to habits and trust in proof of payment. Lastly is the reluctance of consumers to pay taxes.