**KAJIAN STRATEGI PENERAPAN SISTEM INFORMASI**

***E-FILING*  DALAM MENGOPTIMALISASIKAN**

**KEPATUHAN WAJIB PAJAK**

**Dyah Purnamasari**

**NPM : 139010044**

# ARTIKEL

**Sebagai Syarat Untuk Memperoleh Gelar Doktor**

**Dalam Ilmu Manajemen**

**Pada Univeritas Pasundan**



**PROGRAM STUDI DOKTOR ILMU MANAJEMEN**

**PROGRAM PASCASARJANA**

**UNIVERSITAS PASUNDAN**

**BANDUNG**

**2019**

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Dyah Purnamasari

Dyah.purnamasari@gmail.com

Kandidat Doktor Ilmu Manajemen

Program Pascasarjana, Universitas Pasundan

**ABSTRAKSI**

Perpajakan telah menjadi sumber penerimaan negara yang paling utama untuk melaksanakan Pembangunan Nasional sebagai kegiatan yang berlangsung secara terus menerus dan berkesinambungan, dengan tujuan untuk meningkatkan kesejahteraan rakyat baik materiil maupun spiritual. Tujuan Penelitian ini mengungkap Strategi Penerapan Sistem Informasi *e-filing* dalam mengoptimalkan Kepatuhan Wajib Pajak. Metode penelitian menggunakan model yang diperoleh dari fenomena di lapangan yang terbentuk didasarkan pada teori-teori parsial antar model, sehingga dari beberapa teori pendukung tersebut diperoleh suatu bentuk model. Pendekatan yang digunakan fenomenologi *hermeneutic*. Subjek penelitian Fiskus dan Wajib pajak, objek penelitian strategi penerapan system informasi *e-filing* dan kepatuhan Wajib Pajak. Penelitian ini dilakukan di Lingkungan Kantor Wilyah Direktorat Jenderal Pajak Jawa Barat sejak tahun 2016-2018. Hasil penelitian ini memberikan kesimpulan: Strategi penerapan sistem informasi *e-filing* sudah cukup baik dan mendukung serta masih relevan dengan hasil penelitian sebelumnya. Namun Strategi penerapan system informasi *e-filing* belum bisa meningkatkan kepatuhan dari wajib pajak badan dan orang pribadi secara maksimal; kondisi Kepatuhan Wajib pajak dalam memenuhi kewajibannya dinilai rendah; strategi penerapan system informasi *e-filing* berperan dalam mengoptimalisasikan kepatuhan wajib pajak, disatu sisi kepatuhan wajib pajak menurun, namun bukan akibat dari system informasi *e-filing* yang tidak berhasil, Kepatuhan wajib Pajak berperan dalam mengotimalkan penerimaan pajak Negara.

***Kata kunci****: Strategi penerapan, system informasi e-filing, kepatuhan wajib pajak*

***STUDY OF THE INFORMATION SYSTEM APPLICATION STRATEGY
E-FILING IN OPTIMIZING
TAX COMPLIANCE COMPLIANCE***

Dyah Purnamasari

Dyah.purnamasari@gmail.com

Kandidat Doktor Ilmu Manajemen

Program Pascasarjana, Universitas Pasundan

***ABSTRACT***

*Taxation has become the main source of state revenue to implement National Development as an ongoing and continuous activity, with the aim of improving people's welfare both materially and spiritually. This research objective reveals the e-filing Information System Implementation Strategy in optimizing Taxpayer Compliance. The research method using a model obtained from the phenomena in the field formed is based on partial theories between models, so that from some of the supporting theories a model is obtained. The approach used is hermeneutical phenomenology. Research subjects of tax and tax payers, objects of research strategies for implementing e-filing information systems and taxpayer compliance. This research was conducted in the Office of the Directorate General of Taxes in West Java from 2016-2018. The results of this study provide a conclusion: The strategy for implementing e-filing information systems has been quite good and supportive and is still relevant to the results of previous studies. However, the strategy for implementing the e-filing information system has not been able to improve the compliance of corporate and private taxpayers to the full; Taxpayer Compliance conditions in fulfilling their obligations are considered low; the strategy of implementing the e-filing information system plays a role in optimizing taxpayer compliance, on the one hand taxpayer compliance decreases, but not as a result of unsuccessful e-filing information systems, Taxpayer compliance plays a role in maximizing state tax revenues.*

***Keywords:*** *implementation Strategic, e-filing information system, taxpayer compliance*

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