**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**

**KAJIAN STRATEGI PENERAPAN SISTEM INFORMASI**

***E-FILING*  DALAM MENGOPTIMALISASIKAN**

**KEPATUHAN WAJIB PAJAK**

Dyah Purnamasari

[Dyah.purnamasari@gmail.com](mailto: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](mailto: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*

**REFERENSI**

Abdul, Ambali Raufu. 2009. E-Government Policy : Ground Issues in E-filing System. *European Journal of Social Sciences*. Volume 11, Number 2.

Alabede, James O. Zaimah. 2011. *Tax Service Quality and Compliance Behaviour in Nigeria: Do Taxpayer’s Financial Condition and Risk Preference Play Any Moderating Role?* European Journal of Economics, Finance and Administrative Sciences. ISSN 1450-2275. Issue 35

Alink, Matthijs and Victor Van Kommer, 2009. *The Dutch Approach: Description of the Dutch Tax Administration*, Second Revised Edition, IBFD.

Alink, Mathijs, and Victor Van Kammer. 2011. Tax Administration. Amsterdam-Netherland: IBFD.

Auerbach, Alan J. and Kent Smetters. 2017. *The Economics of Tax Policy*. Inggris: Oxford Univesity Press

Atawodi, Ojochogwu, Winnie Ojeka, and Aanu Stephen. 2012. *Factors That Affect Tax Compliance among Small and Medium Enterprises (SMEs) in North Central Nigeria,* International Journal of Business and Management Vol. 7, No. 12; June 2012

Balachandran, V. and S. Thothadri. 2013. *Taxation: Law and Practice*. New Delhi: PHI Learning Private Limited.

Baltzan, Paige. 2012. *Business Driven Information Systems*. Third Edition. New York :McGraw Hill. International Edition.

Bateman, Thomas S., Scott A. Sbell., and Rob Konopasle. 2016. *Management.* 4th Edition: New York: McGraw-Hill.

Belkaoui, Ahmed Riahi. 2011. *Relationship Between Tax Compliance Internationally and Selected Determinants of Tax Morale.* http:/www.ssrn.com

Bekkers, Victor, Menno Fenger and Peter Scholten. 2017. *Public Policy in Action Perspectives on the Policy Process*. Rotterdam-Netherland: Edward Elgar (EE)

Bentley, Duncan. 2007. Taxpayers’ Rights: Theory, Origin and Implementation, Kluwer Law International.

Bird, Richard M. 2008. *The BLLR Approach to Tax Reform in Emerging Countries*. Melalui http:/www.ssrn.com

Bird, Richard M. & Zolt, Eric M. 2008. *Technology and Taxation in Developing Countries: From Hand to Mouse*. Melalui http:/www.ssrn.com

Che, Azmi Anna and Bee Lee N, G. 2010. The Acceptance of the e-filing System by Malaysian Taxpayers : A Simplified Model. *Electronic Journal of e-Goverment*. Volume 8 Issue 1 2010, (pp13-22). ISSN 1479-439X.

Chen,Rue-Suen et al, 2009. *Factors Influencing Information System Flexibility Perspective,* International Journal Enterprise Information System, volume 5, Issue 1. Edited by Angappa Guna sekaran IGGI Global 701 E Chocolate Avenue, Hershey PA 17033-1240, USA

Cooper, Donald R. and Schindler, Pamela S. 2014. *Bussines Research Method.* 12th Edition. New York: McGraw Hill.

Creswell, John W 2013(a). Qualitative Inquiry and Research Design: Choosing Among Five Approaches. 3rd Edition. USA: Sage Publications.

\_\_\_\_., 2013(b). [Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 4th Edition. USA: Sage Publications.](http://www.amazon.com/Research-Design-Qualitative-Quantitative-Approaches/dp/1452226105/ref=la_B001H6M9V4_1_1?s=books&ie=UTF8&qid=1456504512&sr=1-1)

David. Fred R., and Forest R. David, 2017. *Strategic Management*: A Competitive Advantage Approach, Concepts and Cases. 16th Edition. USA: Pearson.

Denzin, Norman K. dan Yvonna S. 2009. *Handbook of Quality Research*. New Delhi: Sage Publication.

Dess, Gregory D., G.T. Lumpkin, Alan B. Eisner, and Gerry McNamara. 2014. *Strategic Management: Text and Cases*. 7th Edition. McGraw-Hill.

Feld, Lars P. & Frey, Bruno S. 2007. Tax Compliance as the Result of a Psychological Tax Contract: The Role of Incentives and Responsive Regulation. *Law & Policy Journal* , Vol. 29, No. 1, January 2007.

Feng, Yang *et al*. 2011. *Research on Risk Management of Flexibility Information Systems.* Management Science and Engineering, Vol. 5, No.3. pp. 83­86. DOI : 10.3968/j. ms. 1913035X20110503. 290. ISSN : 1913-035X.

Gellinas, Ulrich.,and Dull, B. Richard. 2012. *Accounting Information Systems.* Ninth Edition. South WesternCengage Learning. 5191 Natorp Boulevard Mason, USA.

Griffin, Ricky W, 2013. *Management*. USA: South-Mestern

Hadi Purnomo. 2009. *Era Baru Kebijakan Fiskal (pemikiran, konsep dan implementasi)* : Editor Anggito abimanyu & Andie megantara. Jakarta: PT. Kompas Media Nusantara.

Hall, A. James.2011. *Accounting Information Systems.*7th Edition. Singapore : South Western

Hitt, Michael A., Ireland, Duane. R., and Robert E. Hoskisson, 2015. The *Management of Strategy: Concept and Cases*. 11th Edition. Australia: South-Western.

Hunger, J. David & Thomas L. Wheelen., 2015. *Strategic Management and Business Policy*, 14th Edition. New Jersey: Printice Hall.

IRS Research. 2010. Recent Research on Tax Administration and Compliance. Selected Papers Given at the 2010 IRS Research Conference. *IRS Research Bulletin*.

James, Simon and Clinton Alley. 2010. Tax compliance, self-assessment and tax Administration. [https://mpra.ub.uni-muenchen.de/26906/ 1/MPRA\_paper\_26 906.pdf](https://mpra.ub.uni-muenchen.de/26906/%201/MPRA_paper_26%20906.pdf) [diakses: 21/02/2016]

Kiow, Tan Swee, Mohd Fuad Mohd Salleh, Aza Azlina Bt Md Kassim. 2017. The Determinants of Individual Taxpayers’ Tax Compliance Behaviour in Peninsular Malaysia. *International Business and Accounting Research Journal*. Volume 1, Issue 1, February 2017, pp.26-43.

Zabria, Shafie Mohamed, Kamilah Ahmadb, and Khaw Khai Wahc. 2015. Corporate Governance Practices and Firm Performance: Evidence from Top 100 Public Listed Companies in Malaysia. *Procedia Economics and Finance* 35 ( 2016 ) 287 – 296.

Laudon, Kinneth C. and Laudon Jane P. 2016. *Management Information Systems Managing The Digital Firm.* 14th Edition. Pearson Education Inc. Pearson Prentice Hall.

Newell, James L. 2008. Introduction: Corruption and Democracy in Western Europe. *Perspectives on European Politics and Society*. Vol. 9, No. 1, 1 – 7, April 2008.

Luthan, Fred., 2013. *Organizational Behavior.* 13th Edition, New York, McGraw-Hill International Editions.

Mas’ud, Abdulsalam, Alhaji Aliyu and El-Maude Jibreel Gambo. 2014. Tax Rate and Tax Compliance in Africa. *European Journal of Accounting Auditing and Finance Research*. Vol. 2, No. 3, pp 22-30.

Masyhur, Hadi. 2013. Implementation System Administration Modern Tax Compliance and Taxpayers. *Administration Business Journal*. Vol. Vol. X, No. 3, November 2013, pp. 3217 – 3228.

McLeod, Raymond and Schell, George P. 2008. *Management Information Systems,* Tenth Edition, Upper Saddle River New Jersey 07458: Pearson/Prantice Hall.

McGee, Robert W. 2013. *Taxation and Public Finance: A Philosophical And Ethical Approach.* Melalui http:/www.ssrn.com

McCluskey, William J., Gary C. Cornia, and Lawrence C. Walters. 2013. A Primer on Property Tax: Administration and Policy. Southern Gate: John Wiley & Sons. Blackwell Publishing.

Melville, [Alan. 2015. *Taxation: Finance Act 2015*. Pearson Higher Edition.](https://www.google.co.id/search?tbo=p&tbm=bks&q=inauthor:%22Alan+Melville%22)

Mello, Jeffrey A. 2015. *Strategic Human Resource Management*. 4th Edition. Australia: Changage Learning.

Moore, Brooke Noel, and Richard Parker. 2008. *Crtikal Thinking*. 9th Edition. New York: McGraw-Hill

Montana, Patrick J.; Charnov, Bruce H. 2008.Management. Hauppauge, NY: Barron's Educational Series.[ISBN](https://en.wikipedia.org/wiki/International_Standard_Book_Number) [9780764139314](https://en.wikipedia.org/wiki/Special:BookSources/9780764139314).

Moustakal, Clark. 2004. *Phenomenological Research Method*. London: Sage

[Baltzan, Paige.](http://webcat2.library.ubc.ca/vwebv/search?searchArg=Baltzan%2C%20Paige.&searchCode=NAME&searchType=4)2016. *Business Driven Information Systems*. New York: McGraw Hill Education.

Monks, Robert A.G, Nell Minow, 2011. *Corporate Governance*, 5th Edition. United Kingdom: John Wiley & Son.

National Taxpayer Advocate, 2009. Report to Congress: Fiscal Year 2010 Objectives, 30 Juni.

Naibei, K.I. and E.M. Siringi. 2011. Impact of Electronic Tax Registers on VAT Compliance : A Study of Private Business Firms (pp, 73-88). ISSSN 1994-9057 (Print), ISSN 2070-0083 (Online).

Newstrom, John W. 2015. *Organizational Behavior: Human Behavior at Work*. 14th Edition. New York: McGraw-Hill.

Niu Yongzhi. 2009.*Taxpayers’ Response to Warnings of a Possible Tax Audit: Do They Change Their Compliance Behavior?,*  New York State Department of Taxation and Finance

Niu, Yongzhi. 2010. *Tax audit impact on voluntary compliance,* MPRA Paper No. 22651, May posted 11.

O’Brien, James A. & Marakas, George M. 2010. *Introduction To Information Systems*. Fifteenth Edition. New York: McGraw Hill Irwin,.

OECD, dan FIIAPP, 2015. *Building Tax Culture, Compliance and Citizenship:* *A Global Source Book on Taxpayer Education.* Paris: OECD.

\_\_\_., 2015. Tax Administration: *Comparative Information on OECD and Other Advanced and Emerging Economies.* Paris: OECD.

Olson, David L. 2015*.* [*Information Systems Project Management.*](http://webcat2.library.ubc.ca/vwebv/search?searchArg=Information%20systems%20project%20management%20%2F&searchCode=TALL&searchType=1) New York: Business Expert Press.

Pemerintah RI, 2007. PMK Nomor 54/PMK.09/2008 tanggal 17 April 2008 ini merupakan amanah dari Pasal 36C UU Nomor 6 tahun 1983 tentang Ketentuan Umum dan Tata cara Perpajkan sebagaimana telah beberapa kali diubah terakhir dengan UU Nomor 28 tahun 2007.

\_\_\_\_., 2010. Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. Jakarta: Menteri Hukum Dan Hak Asasi Manusia Republik Indonesia.

\_\_\_\_., 2011. Peraturan Direktur Jenderal Pajak Nomor : Per – 39/PJ/2011. Tentang Tata Cara Peny ampai an Surat Pem beritahuan Tahunan Bagi Waji b Paj ak Oran g Pribadi Y ang Menggunakan Form ulir 1770s Atau 1770ss Secara *E -Filing* Mel alui Website Direktorat Jenderal Paj ak [(www.pajak.go.id).](http://www.pajak.go.id/)

\_\_\_\_., 2015. Nota Keuangan dan Undang-undang Republik Indonesia Nomor 36 Tahun 2015 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran. Jakarta: Depkeu-RI.

\_\_\_\_., 2017. Undang-undang Nomor 18 Tahun 2016 tentang Anggaran Pendapatan dan Belanja Negara. Jakarta: [www.kemenkeu.go.id/en/Data/nota-keuangan-**apbn-2017**](https://ccs.infospace.com/ClickHandler.ashx?encp=ld%3d20170615%26app%3d1%26c%3dAV772%26s%3dAV%26rc%3dAV772%26dc%3d%26euip%3d180.245.183.71%26pvaid%3d9c22f1d7bcda40fcb7ec5d85caf0662b%26dt%3dDesktop%26vid%3d606190505.1982502855843.1496508957.14%26fct.uid%3d4016dc5e2bdf40599a0ef3c6f3ebbf14%26en%3dpAiBppRwHTqgtNHR9bC%252fflewzJRnoFdL3QeqYP%252bQUQU%253d%26ru%3dhttps%253a%252f%252fwww.kemenkeu.go.id%252fen%252fData%252fnota-keuangan-apbn-2017%26coi%3d239138%26npp%3d3%26p%3d0%26pp%3d0%26mid%3d9%26ep%3d3%26du%3dhttps%253a%252f%252fwww.kemenkeu.go.id%252fen%252fData%252fnota-keuangan-apbn-2017%26hash%3d6ED3F9C3F30D1948620E72732CF1F37E&ap=3&cop=main-title&om_userid=xH2OfP8VS6p3lPDvKAH8&om_sessionid=iaLXzHULcM9OrO511krV&om_pageid=lTTJMdoUfQWBE6P47c4h&om_nextpage=true). [diakses 28 Mei 2017].

\_\_\_\_\_., 2006(a). Undang-Undang Nomor 22/1999 yang diperbaharui dengan UU No. 32 Tahun 2004 tentang Pemerintahan Daerah.

\_\_\_\_\_., 2006(b). Undang-Undang Nomor 25/1999 yang diperbaharui dengan UU No. 33 Tahun 2004 tentang Perimbangan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah.

Rainer, R. Kelly and Cegielski Casey G. 2011. *Introduction to Information Systems: Enabling and Transforming Business,* 3 rd ed. USA: John Wiley & Sons Inc.

Rusdin., 2015. *Metode Penelitian Soaial*. Bandung: UnpadPress.

Robbins, Stephen and Timothy A. Judge. 2015. *Organizational Behavior.* 16th Edition. Global Edition. New York: Pearson Education-Always Learning.

Salehi, Mahdi 2008. Corporate Governance and Audit Independence: Empirical Evidences from Iran. *International Journal of Business and Management*, Vol. 3, No. 12, pp. 46-54 (AMICUS Indexed).

### Sawyer, [Adrian J](https://www.researchgate.net/profile/Adrian_Sawyer?enrichId=rgreq-e80aa1b54269f42aa5f59c12b93a4987-XXX&enrichSource=Y292ZXJQYWdlOzMwMzMwMjQ4NztBUzozNjI5Mzg0NDg3OTM2MDBAMTQ2MzU0MjY3NzI4Mw%3D%3D&el=1_x_5&_esc=publicationCoverPdf) . and Andrew McLaren Cockburn Smith. 2016. *Trends and Players in Tax Policy*. [https://www.researchgate.net/publication/ 303302487\_TRENDS AND\_PLAYERS\_IN\_TAX\_POLICY\_New\_Zealand\_ National\_Report](https://www.researchgate.net/publication/%20303302487_TRENDS%20AND_PLAYERS_IN_TAX_POLICY_New_Zealand_%20National_Report) [diakses 11/10/2017]

Sekaran, Uma dan Roger Bougie., 2016. *Research Methods For Bussiness: A Skill Building Approach*. 7th Edition. New York: John Willey & Sons Inc.

Serra, Pablo. 2005. *Performance Measures in Tax Administration: Chile As A Case Study*. Public Admin. Dev, 25, 115-124.

**Shafir, Eldar. 2012.** *The Behavioral Foundations of Public Policy*. New Jersey: Princeton University Press.

Simanjuntak, Timbul Hamonangan And Imam Mukhlis. 2012. Analysis of Tax Compliance and Impacts on Regional Budgeting and Public Welfare.International Journal of Administrative Science & Organization, September 2012, Volume 19, Number 3, pp. 194-205.

Slemrod, [Joel](https://mitpress.mit.edu/authors/joel-slemrod)  and [Christian Gillitzer](https://mitpress.mit.edu/authors/christian-gillitzer). 2013. *Tax Systems*. Cambridge-US: MITPress.

Solomon, Jill. 2007. *Corporate Governance and Accountability*. 2nd Edition. England: John Wiley and Sons, Ltd.

Wheelen, Thomas L., J. David Hunger, Alan N. Hoffman, and Charles E. Bamford. 2018. *Strategic Management and Business Policy: Globalization, Innovation, and Sustainability.* 15th Edition. Global Edition. New York:Pearson Education.

Zain, Muhammad 2007. *Manajemen Perpajakan*. Edisi 3. Jakarta: Salemba Empat.

Zhu, [An Fu Ren](https://www.amazon.co.uk/s/ref=dp_byline_sr_book_1?ie=UTF8&text=AN+FU+REN+ZHU&search-alias=books-uk&field-author=AN+FU+REN+ZHU&sort=relevancerank) . 2007. *Tax Management Theory and Management Strategy*. [Boston](https://en.wikipedia.org/wiki/Boston)- [Massachusetts](https://en.wikipedia.org/wiki/Massachusetts): Northeast Finance University Press.