

ABSTRAK

YOGA SYAWALLI. Analisis Penerapan Core Tax System Dalam Administrasi Perpajakan Pada PT. Perkebunan Nusantara I Regional 1. Dibimbing oleh Ferawati, SE., M.Si., Ak., CA.

Penelitian ini bertujuan untuk menganalisis penerapan Core Tax System dalam administrasi perpajakan pada PTPN I Regional 1 sebelum dan sesudah implementasi Core Tax System. Penelitian ini menggunakan metode kualitatif dengan teknik pengumpulan data melalui wawancara dan dokumentasi. Informan penelitian terdiri atas tiga orang, yaitu Kepala Subbagian Perpajakan dan dua orang Staff Perpajakan yang terlibat langsung dalam penggunaan Core Tax System. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, serta penarikan kesimpulan dan verifikasi. Hasil penelitian menunjukkan bahwa penerapan Core Tax System memberikan kemudahan dalam pelaksanaan administrasi perpajakan melalui pengelolaan data yang lebih terpusat dan terorganisasi, informasi yang lebih terperinci, serta fitur *monitoring* yang membantu mendeteksi kesalahan data pada proses tertentu. Berdasarkan *Technology Acceptance Model* (TAM), pengguna memiliki persepsi positif terhadap Core Tax System karena dinilai memberikan manfaat dan relatif mudah digunakan. Berdasarkan DeLone & McLean Information Systems Success Model, penerapan Core Tax System menunjukkan kualitas sistem dan informasi yang mendukung pekerjaan, penggunaan sistem dalam berbagai kegiatan administrasi perpajakan, dukungan kepada pengguna, kepuasan pengguna, serta manfaat dalam pelaksanaan administrasi. Selanjutnya, berdasarkan tiga indikator efektivitas Duncan dalam Steers (1985), yaitu pencapaian tujuan, integrasi, dan adaptasi, penerapan Core Tax System dapat dinilai efektif dalam mendukung administrasi perpajakan. Meskipun masih terdapat beberapa kondisi teknis seperti jaringan dan proses tertentu yang mengalami pending atau memerlukan pengulangan, kondisi tersebut tidak menghentikan pelaksanaan administrasi perpajakan. Dengan demikian, penerapan Core Tax System pada PTPN I Regional 1 telah berjalan dengan baik dan mendukung pelaksanaan administrasi perpajakan.

Kata kunci: Core Tax System, administrasi perpajakan, *Technology Acceptance Model*, DeLone & McLean, efektivitas.

ABSTRACT

YOGA SYAWALLI. Analysis of the Implementation of the Core Tax System in Tax Administration at PT. Perkebunan Nusantara I Regional 1

This study aims to analyze the implementation of the Core Tax System in tax administration at PTPN I Regional 1 before and after the implementation of the Core Tax System. This study employed a qualitative method with data collected through interviews and documentation. The research informants consisted of three individuals, namely the Head of the Taxation Subdivision and two Tax Staff members who were directly involved in using the Core Tax System. Data were analyzed through data reduction, data presentation, and conclusion drawing and verification. The results show that the implementation of the Core Tax System provides convenience in tax administration through more centralized and organized data management, more detailed information, and *monitoring* features that help detect data errors in certain processes. Based on the *Technology Acceptance Model* (TAM), *Users* have a positive perception of the Core Tax System because it is considered *Useful* and relatively *Easy to Use*. Based on the DeLone & McLean Information Systems Success Model, the implementation of the Core Tax System demonstrates system and *Information Quality* that support work, system *Use* in various tax administration activities, *User support*, *User Satisfaction*, and benefits in tax administration. Furthermore, based on the three *Effectiveness* indicators of Duncan as cited in Steers (1985), namely goal attainment, integration, and adaptation, the implementation of the Core Tax System can be considered effective in supporting tax administration. Although there are still some technical conditions, such as network issues and certain processes that may experience pending status or require repetition, these conditions do not prevent tax administration activities from being carried out. Therefore, the implementation of the Core Tax System at PTPN I Regional 1 has been carried out well and supports the implementation of tax administration.

Keywords: Core Tax System, tax administration, *Technology Acceptance Model*, DeLone & McLean, *Effectiveness*.