

ABSTRAK

ANALISIS HUBUNGAN PERSEPSI MODERNISASI ADMINISTRASI PERPAJAKAN DENGAN PERSEPSI PENCAPAIAN AKUNTABILITAS PELAYANAN PUBLIK KANTOR PELAYANAN PAJAK (KPP)

PRATAMA

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Modernisasi administrasi perpajakan merupakan kelanjutan dari reformasi perpajakan yang diterapkan Direktorat Jenderal Pajak (DJP) di bidang administrasi. Penelitian ini bertujuan untuk mengetahui bagaimana hubungan persepsi modernisasi administrasi perpajakan dengan persepsi pencapaian akuntabilitas pelayanan publik di KPP Pratama Sleman.

Jenis penelitian ini adalah studi kasus. Data dikumpulkan dengan cara mendistribusikan kuesioner kepada semua pegawai KPP Pratama Sleman. Analisis data dalam penelitian ini menggunakan Uji korelasi Spearman.

Hasil penelitian menunjukkan bahwa terdapat hubungan antara persepsi modernisasi administrasi perpajakan dengan persepsi pencapaian akuntabilitas pelayanan publik di KPP Pratama Sleman. Nilai koefisien korelasi yang diperoleh sebesar $+0,638$ menunjukkan hubungan positif kuat. Hubungan positif kuat artinya hubungan kedua variabel bersifat searah, yaitu semakin baik pelaksanaan modernisasi administrasi perpajakan maka semakin baik pencapaian akuntabilitas pelayanan publik di KPP Pratama Sleman.

Kata kunci: modernisasi administrasi perpajakan, akuntabilitas pelayanan publik.

ABSTRACT

ANALYSIS OF THE RELATIONSHIP BETWEEN THE PERCEPTION OF MODERNIZATION OF TAXATION ADMINISTRATION AND THE PERCEPTION OF PUBLIC SERVICE ACCOUNTABILITY ACHIEVEMENT AT TAX OFFICE A Case Study in Sleman Tax Office

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Modernization of tax administration is the next step of tax reform applied by Directorate General of Taxation (DGT). This research aims to grasp the relationship between the perception of modernization of taxation administration and the perception of public service accountability achievement at tax office.

This is a case study research. The data were collected by distributing the questionnaire to all employees at Sleman Tax Office. Spearman Correlation Test was used to analyze the data.

The result of this research shows that there is a relationship between the perception of modernization of taxation administration and the perception of public service accountability achievement in Sleman Tax Office. The correlation coefficient value is +0,638, which means a strong positive relationship. It indicates that a better the implementation of tax administration modernization, the public service accountability achievement in Sleman Tax Office tend to be better also.

Keywords: modernization of taxation administration, public service accountability achievement