

ABSTRACT

THE EFFECT OF THE IMPLEMENTATION ON MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM TO THE COMPLIANCE LEVEL OF TAXABLE ENTREPRENEURS AT TAX SERVICE OFFICE PRATAMA TEBET SOUTH JAKARTA

By

FUNIKA ANGGUN ANGGRAINI

The objective of this research is to examine whether the modernization of the tax administration system at the Tax Service Office Pratama Tebet, South Jakarta positive effect on the level of compliance of taxable entrepreneurs.

The population in this research are all registered Taxable Entrepreneurs in Tax Service Office Pratama Tebet, South Jakarta using Simple Random Sampling method hereinafter elected sample of 50 Taxable Person with a confidence level of 95% is taken. Data used in this research are primary data. To test data using SPSS 21 software include validity, reliability, classic assumption test, test determination coefficient, multiple regression testing.

The results showed that the variable improvement of business processes and variable improvement of human resource management proved a positive influence on the level of compliance of taxable entrepreneurs. While the variable implementation of organizational restructuring does not provide evidence of a positive effect on the level of compliance of taxable entrepreneurs. The result is expected to be a reference for further research as well as useful to the relevant institutions in order to provide better service in the future.

Keywords: Tax Administration Modernization System, Taxable Entrepreneurs, Tax compliance.