

ABSTRAK

Penelitian ini merupakan penelitian kualitatif yang bertujuan Mendeskripsikan efektivitas Core Tax Administration System (CTAS) dalam meningkatkan kepatuhan pajak di PT. Adiluhung Saranasegara Indonesia. Analisis data dilakukan dengan teknik reduksi data, penyajian data, dan penarikan kesimpulan. Validitas data menggunakan teknik triangulasi waktu. Hasil penelitian diperoleh bahwa a). Kualitas sistem pada aplikasi Core Tax dinilai sudah sangat memadai, meskipun masih terdapat beberapa fitur yang belum lengkap. b). Kualitas informasi pada aplikasi Core Tax sangat lengkap dan akurat. c). Kualitas layanan aplikasi Core Tax dinilai memiliki kepedulian dan responsivitas yang tinggi. d). Penggunaan aplikasi ini sangat intens karena digunakan sebagai alat untuk operasional perpajakan sehari-hari. e). Kepuasan pengguna sangat tinggi namun masih terdapat beberapa keterbatasan seperti kelengkapan fitur. f). Manfaat bersih dari penggunaan Core Tax sangat signifikan karena dinilai dapat meningkatkan efisiensi, pengurangan kesalahan pelaporan, serta kemudahan dalam pemenuhan kewajiban perpajakan yang pada akhirnya dapat mendukung tingkat kepatuhan pajak di perusahaan.

Kata Kunci: Efektivitas; Core Tax Administration System (CTAS); Kepatuhan Pajak

ABSTRACT

This study is a qualitative research aimed at describing the effectiveness of the Core Tax Administration System (CTAS) in improving tax compliance at PT. Adiluhung Saranasegara Indonesia. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. Data validity was ensured using time triangulation techniques. The results of the study indicate that: (a) the system quality of the Core Tax application is considered highly adequate, although several features are not yet fully complete; (b) the information quality generated by the Core Tax application is very comprehensive and accurate; (c) the service quality of the Core Tax application demonstrates a high level of care and responsiveness; (d) the use of the Core Tax application is very intensive, as it serves as the primary tool for daily tax operations; (e) user satisfaction is very high, despite some limitations, particularly related to feature completeness; and (f) the net benefits of using the Core Tax application are highly significant, as it improves efficiency, reduces reporting errors, and facilitates the fulfillment of tax obligations, which ultimately contributes to enhancing the company's level of tax compliance.

Keywords: Effectiveness; Core Tax Administration System (CTAS); Tax Compliance