

ABSTRAK

Reformasi administrasi yang baik merupakan faktor kunci keberhasilan pelaksanaan kebijakan perpajakan. Selain itu, visi yang jelas dan definitive serta rencana dan strategi yang tepat juga mutlak diperlukan untuk mengawali keberhasilan penerimaan pajak.

Judul penelitian Pengaruh Modernisasi Struktur Organisasi, Modernisasi Prosedur Organisasi, Modernisasi Strategi Organisasi, dan Modernisasi Budaya Organisasi terhadap Penerimaan Pajak pada Kantor Pelayanan Pajak Pratama Bandung di Lingkungan Kantor Wilayah Direktorat Jenderal Pajak Jawa Barat I. Tujuan penelitian untuk mengetahui pengaruh struktur organisasi, prosedur organisasi, strategi organisasi, dan budaya organisasi terhadap penerimaan pajak secara simultan. Untuk mengetahui pengaruh struktur organisasi, prosedur organisasi, strategi organisasi, dan budaya organisasi terhadap penerimaan pajak secara parsial. Metode penelitian yang digunakan yaitu analisis deskriptif dan metode analisis asosiatif. Dengan teknik pengumpulan data melalui penyebaran kuesioner.

Hasil penelitian menunjukkan secara simultan struktur organisasi, prosedur organisasi, strategi organisasi, dan budaya organisasi berpengaruh signifikan terhadap penerimaan pajak pada tiga KPP Pratama Bandung di lingkungan Kantor Wilayah DJP Jawa Barat I. Berdasarkan hasil uji F yang menunjukkan F_{hitung} lebih besar dan F_{tabel} .

Secara parsial struktur organisasi dan budaya organisasi berpengaruh terhadap penerimaan pajak, hal ini berdasarkan uji t dimana nilai t hitung lebih besar dari t tabel. Sedangkan prosedur organisasi dan strategi organisasi tidak berpengaruh terhadap penerimaan pajak.

Kata kunci: Modernisasi Struktur Organisasi, Modernisasi Prosedur Organisasi, Modernisasi Strategi Organisasi, dan Modernisasi Budaya Organisasi terhadap Penerimaan Pajak

ABSTRACT

Good administrative reform is a key factor in the successful implementation of tax policy. In addition, a clear vision and definitive and appropriate plans and strategies is also absolutely necessary to start the success of tax revenue.

Title of research Effect of Modernization Organizational Structure, Modernization Organizational Procedures, Modernization Organizational Strategy, and Modernization Cultural Organization of the Tax Revenue Tax Office in Bandung the Environment Directorate-General of Taxes Regional Office of West Java I. The purpose of the study to determine the effect of organizational structure, procedures organizational, organizational strategy and organizational culture on tax revenues simultaneously. To determine the effect of organizational structure, organizational procedures, organizational strategy and organizational culture on tax revenues partially. Methods used in this research is descriptive analysis and associative analysis method and data collection via questionnaires.

The results showed simultaneous organizational structure, organizational procedures, organizational strategies, and organizational culture significantly influence tax revenue in the three Office in Bandung West Java Regional Office. Based on the results of the F test showed greater Fcount and Ftable.

Partially organizational structure and organizational culture to influence the tax revenue, it is based on the t test where the value t is greater than t table. While the organizational procedures, and organizational strategy does not affect the tax revenue.

Keywords: Modernization Organizational Structure, Modernization Organizational Procedures, Modernization Organizational Strategy, and Modernization Cultural Organization of the Tax Revenue.