

Intisari

Tujuan — Penelitian ini ditujukan untuk menganalisis praktik penerapan layanan digital perpajakan e-bupot unifikasi bagi wajib pajak instansi pemerintah di KPP yang merupakan unit operasional DJP. Tidak hanya penerapan layanan, peluang dan tantangan yang dihadapi serta upaya optimalisasi penerapan layanan e-bupot unifikasi di KPP Pratama Pamekasan juga diharapkan dapat digambarkan secara utuh dan mendalam.

Desain/Methodologi/Penelitian — Penelitian ini menggunakan pendekatan kualitatif dengan studi kasus. Metode yang digunakan pada penelitian adalah wawancara mendalam dan analisis dokumen. Responden dipilih berdasarkan *theoretical sampling*. Teknik analisis data pada penelitian ini terbagi menjadi tiga tahapan yaitu reduksi data, penyajian data, dan penarikan kesimpulan

Temuan — Keterkaitan hasil analisis antar tema menunjukkan bahwa layanan e-bupot unifikasi merupakan suatu bentuk akuntabilitas DJP yang diselenggarakan oleh KPP selaku unit vertikalnya. Mekanisme akuntabilitas terwujud dari identifikasi adanya aksi penerapan layanan, konsekuensi berupa terciptanya peluang dan hambatan layanan, serta upaya KPP guna mengoptimalkan penerapan layanan. Dalam hubungan antara DJP-wajib pajak, justifikasi aksi juga menjadi satu kriteria penting dalam identifikasi mekanisme akuntabilitas DJP. Selain itu, penelitian ini juga menemukan berbagai isu akuntabilitas serta dilema yang dihadapi petugas pajak terkait keberhasilan penerapan layanan di KPP.

Batasan/Implikasi — Penelitian ini memberikan analisis secara mendalam mengenai praktik riil dari penerapan layanan digital e-bupot unifikasi di salah satu KPP. Penelitian pada objek penelitian berbeda dapat memberikan hasil analisis berbeda karena adanya perbedaan struktur sosial dan lingkungan di masing-masing KPP. Selain itu, penelitian terbatas dilaksanakan di masa awal layanan diterapkan. Penelitian dalam jangka waktu lebih lama dapat memberikan hasil dan analisis yang lebih valid.

Originalitas/Nilai — Penelitian ini membahas penerapan layanan digital perpajakan yang bersifat *top down* dari perspektif penyedia layanan sekaligus eksekutor kebijakan. Keragaman perspektif responden dari level manajerial yang berbeda pada penelitian ini meningkatkan validitas dan kedalaman analisis guna menjelaskan fenomena *e-government* yang terjadi di daerah. Selain itu, analisis diperkuat dengan penggunaan teori akuntabilitas.

Kata Kunci: *Layanan E-Bupot Unifikasi, Digitalisasi Layanan, Akuntabilitas*

Abstract

Research Objectives — *This study aims to analyze in depth the practice of implementing e-bupot unifikasi digital tax services for government agency taxpayers at KPP which is the operational unit of the DGT. Not only the implementation of services, the opportunities and challenges faced as well as efforts to optimize the implementation of e-bupot unification services are also expected to be described in full and in depth as a form of DGT's accountability mechanism to the public at KPP Pratama Pamekasan.*

Design/Methodology/Approach — *This research uses a qualitative approach with case studies. The method used in this research is in-depth interviews and document analysis. Respondents were selected based on theoretical sampling. The data analysis technique in this study is divided into three stages, which is namely data reduction, data presentation, and drawing conclusion.*

Findings — *The correlation between the theme results of the analysis shows that the e-bupot unifikasi service is a form of DGT's accountability that is organized by KPP as its vertical unit. The accountability mechanism is realized from the identification of service implementation, the consequences of creating service opportunities and obstacles, as well as the KPP's efforts to optimize the implementation of these services. In the DGT-taxpayer relationship, justifying action is also an important criteria in identifying and explaining the accountability mechanism for e-bupot unifikasi services. In addition, this study also found various accountability issues and dilemmas faced by tax officers regarding the successful implementation of services at KPP.*

Limitations/Implications — *This study provides an in-depth analysis of the real practice of implementing e-bupot unifikasi as digital tax services in one of KPP. Research in different service objects can provide different analytical results due to differences in the social structure and environment in each unit. In addition, the research was only carried out in the early stages of service implementation. Research in a longer period of time can provide more valid results and analysis.*

Originality/Value — *This study discusses the application of top-down digital tax services from the perspective of policy executors. The diversity perspectives of respondents from different managerial levels increases the validity and depth of analysis in order to explain the e-government phenomenon occurring in the regions. In addition, the analysis is strengthened by the use of accountability theory.*

Keywords: *E-Bupot Unifikasi Service, Service Digitization, Accountability*