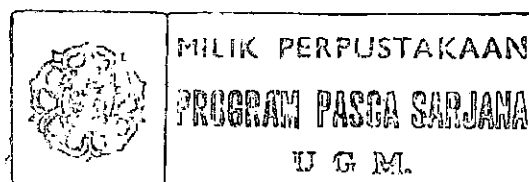


INTISARI

Sejak reformasi perpajakan tahun 1984 dimana diperkenalkan sistem *self assessment* yang memberi kepercayaan sepenuhnya kepada Wajib Pajak untuk menghitung, membayar dan melaporkan sendiri seluruh kewajiban perpajakannya maka sejak saat itu sebenarnya peranan pemerintah yang dalam hal ini Direktorat Jenderal Pajak hanya sebagai pemberi pelayanan perpajakan, pengawas, pemeriksa dan pemberi penyuluhan perpajakan.

Untuk itu dalam rangka membangun sistem administrasi perpajakan yang baik, akurat dan cepat dan juga dalam rangka law enforcement (penegakan hukum) karena dalam kenyataannya masih dijumpai adanya data dan informasi yang berkaitan dengan wajib pajak yang belum dimanfaatkan secara optimal, serta dalam upaya meningkatkan penerimaan negara sektor pajak maka disusunlah suatu sistem informasi perpajakan yang terkomputerisasi dengan memanfaatkan jaringan telekomunikasi dan satelit. Pembentukan suatu sistem informasi perpajakan yang handal merupakan suatu kebutuhan yang mendesak dalam rangka pengawasan dan peningkatan penerimaan pajak.

Dengan meningkatnya peran penerimaan pajak dalam Anggaran Pendapatan dan Belanja Negara (APBN) menunjukkan bahwa semakin pentingnya sektor pajak bagi kelangsungan pembangunan nasional. Untuk itulah diperlukan sebuah sistem pengolahan data yang cepat, tepat dan akurat untuk dapat meningkatkan jumlah pembayar pajak serta sistem informasi yang dapat mengawasi kepatuhan wajib pajak, di samping suatu sistem yang dapat memberi kemudahan kepada wajib pajak untuk menunaikan hak dan kewajiban



ABSTRACT

Since *reform* of year taxation in 1984 where introduced by systems of self assessment which gave full responsibility to taxpayer for count, paying, and reporting by *self* all taxation obligation. Hence after the time of that in fact government's role which in this case Directorate General The Tax only as giver of taxation service, supervisor, examiner, and giver of taxation counseling.

For that *in order* to develop administrate system good taxation, accurate and quickly as well as *in order* to law enforcement (straightening of law) because in reality still be met by the existence of data and information of related to taxpayer which not yet been exploited in an optimal, and also in the effort improving acceptance of state of taxation sector is hence compiled by an taxation information systems computerized by exploiting network of telecommunication and satellite. Forming an information system reliable taxation represent the urgent a must in order to observation and make up of taxation acceptance.

At the height of role of taxation acceptance in General Revenues and Expenditure Budget (APBN) indicating that important progressively its is taxation sector for continuity of national development. To that's needed by a system of data processing which quickly, precisely, and accurate to improve the amount of taxpayer and also information system which can observe the taxpayer compliance, beside the systems which can give the amenity to taxpayer to give or obtain cash for the rights and obligations of taxation it, so that made the system which called with The Taxation Information System (SIP).

The Taxation Information System (SIP) designed for the level of Management Information System so that SIP able to assist the middle manager to make a semi decision structure, but its execution more amount as Transaction Operating System which only function to note the daily administration, of course this matter making execution SIP not yet optimal. In Taxation Information System (SIP) the Sub system can be utilized in order to improving service to taxpayer precisely and quickly. From the activity have to be supported actively action taxation agency of government (fiscus) so that information from Taxation Information System can assist the duty Directorate General of Taxation in improving state acceptance.

As final of this writing report hence to forwards this SIP program have to be more be completed again. And training to this consumer of SIP is more multiplied so that what becoming target from the beginning that is with the applying SIP will be able to upgrade the service to taxpayer can be fulfilled.

Key word: Management Information System, Taxation Information System