



**DEPARTEMEN AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ANDALAS**

SKRIPSI

**ANALISIS PEMENUHAN KEWAJIBAN PAJAK PERTAMBAHAN NILAI
MELALUI *E-SYSTEM* (STUDI DI KANTOR PELAYANAN PAJAK
PRATAMA PADANG SATU)**

Oleh:

**PUTRI ANJELLINA ADYA
1910532050**


Dosen Pembimbing:

Dr. Suhandi, S.E., M.Si., Ak., CA.

*Diajukan untuk Memenuhi Sebagian dari Syarat-Syarat Guna Memperoleh
Gelar Sarjana Akuntansi*

PADANG

2024

	No. Alumni Universitas	PUTRI ANJELLINA ADYA	No. Alumni Fakultas
	<p style="text-align: center;">BIODATA</p> <p>a) Tempat/Tanggal Lahir: Padang/30 Desember 2000 b) Nama Orang Tua: Adya Putra dan Hasna c) Fakultas: Ekonomi dan Bisnis d) Jurusan: Akuntansi e) No BP: 1910532050 f) Tanggal Lulus: 19 Februari 2024 g) Predikat Lulus: Dengan Pujian h) IPK: 3.77 i) Lama Studi: 4 Tahun 6 Bulan j) Alamat Orang Tua: Jl. Pekanbaru No. 33A, Ulakkarang Selatan, Padang, Sumatera Barat.</p>		
<p style="text-align: center;">PEMENUHAN KEWAJIBAN PAJAK PERTAMBAHAN NILAI (PPN) MELALUI <i>E-SYSTEM</i> (STUDI DI KPP PRTAMA PADANG SATU)</p> <p style="text-align: center;">Skripsi Oleh: Putri Anjellina Adya Pembimbing: Dr. Suhandi., S.E., M.Si., Ak., CA.</p> <p style="text-align: center;">ABSTRACT</p> <p><i>This research aims to determine the application of the e-system in fulfilling VAT obligations at KPP Pratama Padang Satu in the tax period April 2022 to June 2023 and its impact on the level of PKP compliance. This research uses a case study method with qualitative descriptive data analysis techniques. The results of this research indicate that the implementation of fulfilling VAT obligations through the e-system in the April 2022 to June 2023 tax period at KPP Pratama Padang Satu is not optimal enough. As a result, the PKP compliance level ratio has decreased but is classified as quite compliant. This decrease was caused by a lack of PKP awareness regarding fulfilling VAT obligations, the large number of taxpayers who were technologically illiterate, and technical obstacles encountered when accessing the e-system. To deal with this, KPP Pratama Padang Satu has provided guidance during the PKP inauguration process and provided online interactive services to PKP via WhatsApp and Zoom. This research contributes to DJP, especially KPP Pratama Padang Satu, to re-evaluate policies and services in fulfilling VAT obligations so that they can increase PKP compliance in carrying out their tax obligations to maximize VAT revenues.</i></p> <p>Keywords: Tax Obligations, VAT, E-System, PKP Compliance</p>			