

# THE IMPACT OF INFORMATION TECHNOLOGY INFRASTRUCTURE ROLE TO E-SPT IMPLEMENTATION

Ony Widilestariningtyas  
Department of Computeration Accounting  
Universitas Komputer Indonesia  
onykulestari@yahoo.com

## Abstract

*Tax is considered as the most potential funding source for countries but in reality tax collection in Indonesia is still difficult. A vast requirement information technology infrastructure is required to optimize tax collection. This option is used to support the utilization of e-SPT by communities in globalization era.*

*One of the tax reformations is increasing the modern tax administration. This is done by giving easier service access to communities in paying tax, so the Directorate General of Tax will strongly support every effort to raise the awareness of information technology by enhancing present information technology infrastructure.*

*This research reveals the impact of information technology infrastructure to the implementation of e-SPT conducted by Major KPP Bandung.*

**Keywords:** *Information Technology, e-SPT, Tax Collection, Tax administration.*

## 1. Introduction

The action of tax collection is still difficult because there is still lack of awareness of the obligation to pay tax and public trust to tax administration governance (Banyu Ageng, 2011). One of the instances of public service of tax obligators (WP), is developed by using electronic tax payment or e-SPT (Ita Salsalina Lingga, 2003), a mandatory application provided by the Directorate General of Tax for the future for tax obligators (Rizmy Otlani Novastria, 2014).

Utilizing information technology in the globalization era creates strategic advantages (O'Brien, 1996). The Directorate General of Tax still has limited infrastructure for information technology development. The biggest challenge for information technology development is procurement matters (Iwan Djuardi, 2015). Present occurring phenomena is the lack of information technology support whereas information technology strongly supports

the performance of Directorate General of Tax (Bambang Drodjonegoro, 2014).

Electronic system is also applied to Directorate General of Tax for tax obligators in collecting tax (Nita Rysaka, 2014). This electronic systems consist of e-Registration, e-SPT, e-Filling, and e-Billing (Nita Rysaka, 2014). With the presence of electronic payment tax obligators are expected to count and report their own tax report (Nita Rysaka, 2014). The causes of low tax ratio in Indonesia are small number of tax service offices (KPP) and account representatives.

## RESEARCH GOAL

The goal of this research is to obtain a result on how big the impact of information technology infrastructure to the implementation of e-SPT at Major KPP Bandung.

## RESEARCH PURPOSE

The result of this research is empirical evidence from studied concepts so the implementation of e-SPT application is affected by effective information technology infrastructure in tax collection functions.

## 2. Theoretical Basis

According to Byrd & Turner (2000), information technology infrastructure is "The readiness and the ability of information technology infrastructure to easily distribute or support present information technology infrastructure with various hardware, software, information technology, data, important applications, skill, and competent or commitment pertaining to various technical-physical components or personnel component."

According to Liberti Pandiangan (2008:35) e-SPT is "tax payment in a form of digital to KPP electronically or by means of computer, while e-SPT based on Directorate General of Tax is notification letter with its attachments in a form of digital to support tax obligators in reporting their accounts and tax payment recorded according to stated rules and



**Figure 1.** Information technology infrastructure affects e-SPT application implementation.

regulations.” According to Fidel (2010:57) e-SPT is a mean of SPT reporting in a form of digital to KPP electronically or by using computer.

Previous researches revealed that information technology infrastructure is composed by facilities, services, and management supporting each and every computerized resource in an organization (M.Suyarto, 2005:11). Information technology infrastructure affects e-SPT application implementation is shown in **Figure 1**.

### 3. Research Methodology

The object of this research is information technology infrastructure and e-SPT application implementation. Research analysis unit is conducted at General KPP Bandung. The method used in this research is descriptive and verify using quantitative approach. The research population in this research is 95 special fiscal employees. Sampling method in this research is Purposive Sampling.

### 4. Analysis

The information obtained in hypothetical test reveals the t-count value for information technology infrastructure variable is 5.462. This value will be compared with the t-table value obtained with an error level of  $\alpha = 0.1$  of 1.645. From these values it is evident that t-count value which is 5.462 is bigger than t-table value of 1.645, so it matches with the hypothetic test criteria that  $H_0$  is denied and  $H_a$  is accepted. Thus it is concluded that information technology significantly affects the e-SPT application.

The present occurring phenomena is the lack of information technology support, whereas IT strongly supports the Directorate General of Tax (Bambang Drodjonegoro, 2014). In infrastructure matters, the information technology development runs slow, whereas to optimize tax, information technology infrastructure must be enhanced in a way so tax obligators are covered (Bambang Drodjonegoro, 2014). Besides, the Directorate General of Tax still has limited information technology infrastructure for information technology infrastructure development, the biggest challenge in information technology infrastructure procurement, information technology utilization by Directorate General of Tax internally could not overcome the fast and dynamic information technology development; in his opinion, it is the main cause of the low tax

ratio with only 12%, if developing countries are advancing towards industrial countries, the very first thing to improve is its information technology (Iwan Djuardi, 2015). So it is expected that information technology procuring should be more monitored and maintained so it does not affect existing information technology applications. With the dynamic information technology development, at least it forced the Directorate General of Tax to self-improve (Iwan Djuardi, 2015).

The result of this research supports previous researches stated that information technology is a composed of facilities, services, and management supporting each and every computerized resource in an organization (M.Suyarto, 2005:11).

### 5. Conclusion

The conclusion of this research is that information technology affects the implementation of e-SPT application. Which means flexible information technology infrastructure could cover various tax applications already implemented. Related to problems occurred in the phenomena, lack of information technology support, whereas information technology strongly support the Directorate General of Tax and the biggest challenge in information technology development is procurement. Therefore in order to extend the tax application implementation, information technology infrastructure development must be considered and improved particularly on modularity (the ability to add another information technology infrastructure).

### 6. Implication

The implication of this research is to provide recommendation to the Directorate General of Tax in implementing their other electronic facilities. Thus information the required technology infrastructure procurement has become the primary aim. This is done to avoid cost allocation overflow.

The improvement of information technology must be also supported by the innovative and creative human resource mind in order to provide qualified public service so that communities are more aware of tax payment and assured that the tax resource allocations are fit well and in order.

## References

- Banyu Ageng Wahyu Utomo (2011) : *Pengaruh Sikap, Kesadaran Wajib Pajak, dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan di Kecamatan Pamulang Kota Tangerang Selatan* Fakultas Ekonomi dan Bisnis Universitas Islam Negeri Syarif Hidayatullah, Jakarta.
- Bambang Brodjonegoro (2014) : *Menkeu beberkan persoalan di ditjen pajak*: <https://finace.detik.com/>
- Byrd, T.A and Turner, E.D (2000) : *An exploratory analysis of the information technology infrastructure flexibility construct*. *Journal of Management Information System*, 17(1).167-208.
- Fuad Rahmany (2014) : *Dua tahun mengemis agar pegawai pajak ditambah* : <https://Tribuns.com>.
- Iwan Djuardi (2015) : *Mengembangkan dan menyempurnakan pelayanan teknologi informasi yang diberikan Dirjen pajak*. *Insidetax* edisi 27 Januari 2015.
- Ita Salsalina Lingga. (2013): *Jurnal Akuntansi, Vol. 5 No. 1 Mei 2013, hal. 50-60, ISSN:2085-8698*.
- Liberti Pandiangan (2008) : *Modernisasi dan Reformasi Pelayanan Perpajakan*. Gramedia, Jakarta.
- M. Suyanto (2005) : *Pengantar Teknologi Informasi untuk bisnis*. Andi, Yogyakarta.
- O'Brien, R.D. (1996): *Fats and Oils: Formulating and Processing for Applications*. New York: Technomic. Hal. 7-30.
- Pandiangan, Liberti. (2008) : *Modernisasi dan Reformasi Pelayanan Perpajakan Berdasarkan undang-undang Terbaru*. PT. Elex Media Komputindo, Jakarta.
- Rysaka, Nita (2008) : *Penerapan Sistem Elektronik Dalam Pelayanan Perpajakan : Studi pada kantor pelayanan pajak pratama Malang (Utara, Malang*
- Rizmy Otlani Novastrina (2014): *Gebrakan Masif e-SPT Masa PPh Pasal 21*.
- Suryanto, M (2005) : *Pengantar Teknologi Informasi Untuk Bisnis*

