

ABSTRAK

IMPELEMENTASI STANDAR OPERASIONAL PROSEDUR (SOP) PELAPORAN SPT MASA PAJAK PT KAJANG LAKO

Laporan tugas akhir berjudul **“Implementansi Standar Operasional Prosedur (SOP) Pelaporan SPT Masa Pajak PT Kajang Lako”** tujuan dari penulisan laporan tugas akhir ini adalah untuk mengetahui bagaimana proses pelaporan SPT Masa Pajak di DJP Online, untuk mengetahui kendala apa saja yang muncul sebelum adanya Standar Operasional Prosedur, serta memberikan kontribusi dan mengetahui hasil rancangan Standar Operasional Prosedur. Data dikumpulkan melalui data observasi, data wawancara, data kepustakaan, penelusuran, dan menggunakan metode dekriptif kualitatif. E-SPT merupakan formulir aplikasi modernisasi perpajakan yang dirancang untuk memberikan kemudahan perpajakan bagi wajib pajak dalam pengisian dan pelaporan SPT secara cepat, tepat, dan akurat. Aplikasi e-SPT secara gratis bagi wajib pajak, yang memungkinkan mereka untuk melakukan pengisian, pencatatan, pemeliharaan, dan pencetakan data digital SPT serta mencetak SPT induk. Proses implementasi melibatkan identifikasi, dokumentasi, komunikasi, implementasi, pemantauan, dan evaluasi. Pengenalan Standar Operasional Prosedur (SOP) Pelaporan SPT Masa Pajak PT Kajang Lako merupakan langkah menuju arahan yang jelas bagi pegawai dalam menjalankan tugasnya. SOP berisi beberapa langkah penting untuk memastikan konsistensi, efisiensi dan efektivitas dalam operasi organisasi.

Kata Kunci: e-SPT, Standar Operasional Prosedur, SPT Masa Pajak.

ABSTRACT

IMPLEMENTATION OF STANDARD OPERATIONAL PROCEDURES (SOP) FOR REPORTING OF PT KAJANG LAKO'S MAJOR TAX RETURNS

The final assignment report is entitled "Implementation of Standard Operating Procedures (SOP) for Reporting PT Kajang Lako's Tax Period SPT." The aim of writing this final assignment report is to find out how to process Period Tax SPT reporting in DJP Online, to find out what obstacles arise before the Standard Operating Procedures exist, as well as providing contribute and know the results of the draft Standard Operating Procedures. Data was collected through observation data, interview data, library data, searches, and using qualitative descriptive methods. E-SPT is a tax modernization application form designed to provide taxation convenience for taxpayers in filling out and reporting their SPT quickly, precisely and accurately. The e-SPT application is free for taxpayers, which allows them to fill in, record, maintain and print digital SPT data and print the main SPT. The implementation process involves identification, documentation, communication, implementation, monitoring, and evaluation. The introduction of the Standard Operating Procedure (SOP) for Reporting PT Kajang Lako's Tax Period SPT is a step towards clear direction for employees in carrying out their duties. SOPs contain several important steps to ensure consistency, efficiency and effectiveness in organizational operations.

Keywords: *e-SPT, Standard Operating Procedures, Tax Period SPT*