

## Abstrak

Penelitian ini bertujuan untuk mengetahui efektivitas kegiatan pengawasan yang dilakukan *Account Representative* melalui penerbitan Surat Permintaan Penjelasan atas Data dan/atau Keterangan (SP2DK) di Kantor Pelayanan Pajak Pratama Yogyakarta. Peneliti membatasi ruang lingkup penelitian dalam rentang waktu 2018 sampai dengan 2020. Peneliti melakukan analisis terhadap efektivitas SP2DK, Kontribusi SP2DK terhadap Penerimaan Pajak, Hambatan terkait penerbitan SP2DK, serta Pandangan dari segi Wajib Pajak terhadap penerbitan SP2DK. Dalam karya tulis ini menggunakan metode penelitian kualitatif sederhana. Strategi penelitian yang digunakan adalah *case study*, *narrative inquiry*, dan *grounded theory*. Dalam penelitian ini, digunakan data primer dan data sekunder. Data primer diperoleh dari hasil wawancara triangulasi sehingga terbentuk penelitian yang netral, sedangkan data sekunder didapatkan dari jurnal, artikel, buku, dan penelitian terdahulu terkait. Berdasarkan hasil penelitian, penerbitan SP2DK di KPP Pratama Yogyakarta efektif, dibuktikan dari persentase efektivitas yang selalu melebihi 100% di tiga tahun terakhir. Hambatan-hambatan yang dialami *Account Representative* dan Wajib Pajak cukup banyak, namun masih dapat diatasi. Penerbitan SP2DK mampu meningkatkan kepatuhan wajib pajak, serta meningkatkan penerimaan pajak di KPP Pratama Yogyakarta. Oleh sebab itu, kegiatan pengawasan melalui penerbitan SP2DK harus tetap dipertahankan dan ditingkatkan.

Kata kunci: Pengawasan, *Account Representative*, SP2DK, Penerimaan, Efektivitas

## Abstract

*This study aims to determine the effectiveness of supervisory activities carried out by the Account Representative through the issuance of a Request for Explanation of Data and/or Information (in Bahasa Indonesia, this document is called Surat Permintaan Penjelasan atas Data dan/atau Keterangan abbreviated as SP2DK) at the Yogyakarta Primary Tax Service Office. The scope of this study is the supervisory activities done during 2018 until 2020. Researchers analyzed the effectiveness of SP2DK, SP2DK contribution to tax revenue, obstacles related to the issuance of SP2DK, and taxpayer's perception on SP2DK issuance. This paper implemented simple qualitative research methods. The research strategies used are case study, narrative inquiry, and grounded theory. There are two kinds of data used in this study: primary and secondary data. Primary data was obtained from the results of triangulation interviews so that neutral research is formed, while secondary data was obtained from journals, articles, books, and related previous research. Based on the results of the study, the issuance of SP2DK at primary tax office Yogyakarta is effective, as evidenced by the percentage of effectiveness that has always exceeded 100% in the last three years. The obstacles experienced by Account Representatives and Taxpayers are quite a lot, but they can still be tackled. The issuance of SP2DK is able to increase taxpayer compliance and tax revenues at primary tax office Yogyakarta as well. Therefore, supervisory activities through the issuance of SP2DK must be maintained and improved.*

*Keywords: Supervision, Account Representative, SP2DK, tax revenue, Effectiveness*