

SUMMARY OF MASTER'S DISSERTATION

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Title			
Understanding the Causes of Errors in the Tax Receivable Administration in Indonesia			
Abstract			
<p>Indonesia's Directorate General of Taxes has a business process for managing its tax receivable. Due to its poor management, tax receivable account is of special concern among other accounts in the Central Government Financial Report. The Audit Board demands tax receivable administration to result in more reliable (accurate, complete, and timely) accounting information. This phenomenon of an information system delivering unexpected results might be an example of failure in implementation. Interviews to several employees are done to identify the causes of errors. The employees who are currently holding or who have hold positions responsible for such task are interviewed to assess their understanding of the system and to let them assess the system itself. Findings suggest that poor visibility of the whole process and poor knowledge sharing pattern are the two main themes that cause the users to use the information system in the wrong way. These lead to the necessity to create the methods of raising employees' awareness and enhancing communications between them.</p>			
Keywords (5 words)			
Business process, information system, accounting information system, implementation failure, tax administration			