

Analisis penerapan peraturan mengenai besarnya perbandingan antara utang dan modal (debt to equity) ratio untuk keperluan penghitungan pajak di Indonesia = Analysis of application of debt to equity ratio rules for tax purposes in Indonesia

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Abstrak

Tesis ini membahas tentang penerapan ketentuan debt to equity ratio untuk keperluan penghitungan pajak di Indonesia. Penelitian ini adalah penelitian deskriptif analitis. Hasil penelitian menyatakan bahwa ketentuan debt to equity ratio di Indonesia belum dapat diterapkan karena belum ada peraturan pelaksanaannya. Berdasarkan perbandingan dengan negara lain yaitu Amerika Serikat, Brazil, Australia, Jepang, China, Korea dan Negara-negara anggota Uni Eropa, rasio DER yang paling banyak digunakan adalah 3:1. Disarankan agar pemerintah menerbitkan peraturan menteri keuangan tentang perbandingan utang terhadap modal agar ketentuan debt to equity ratio dapat diterapkan dan memberi kepastian hukum baik bagi Wajib Pajak maupun petugas pajak.

This thesis describes the application of the debt to equity ratio rules for tax purposes in Indonesia. This research approach used a analytical descriptive research. The research result indicate that the debt to equity ratio rules in Indonesia not yet be applied because there is no implementing regulations. Based on comparisons with other countries, namely the United States, Brazil, Australia, Japan, China, Korea and the Member States of the European Union, the debt to equity ratio most widely used is 3:1. It is recommended that the government issue the finance minister regulations that the debt to equity ratio rules can be implemented and provide legal certainty for both taxpayers and tax officials.