

Tingkat kepatuhan dengan efisiensi administrasi perpajakan pengusaha kena pajak dalam penyelesaian pemeriksaan restitusi lebih bayar pajak pertambahan nilai suatu tinjauan prinsip ketergantungan (contingency) organisasi = Level of compliance with efficiency of tax administration of taxable business person in the overpaid tax assessment restitution of PPN (study of contingency principle in organization)

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Abstrak

Confidence and strong motivation are keys of better management reformation. It is also Similar with taxation, because despite the good consequences of a reformation on substantive provision on taxation, if it is not followed by moral reform of tax officer and taxpayer, it seems inadequate to measure the success of overall tax reform.

The key word of tax collection using self assessment system is taxpayer voluntary compliance. The problem is that voluntary compliance is a product of mental with its self continues learning process based on equality. Paradigm of assessment which uses aspect of power must be replaced and switched to any efforts applying educational aspects on taxpayer in general meaning such as training, servicing, and coaching.

Tax audit done by fiscus in assessing the overpaid tax assessment restitution of PPN of taxable business person is a safeguard mechanism in the tax administration. However, in operational level there is a trade off on compliance level of taxable business person to end the assessment. That phenomenon is one of organizational adaptation strategies on their environment. In the theory of organisation it is called contingency theory which is a model or tool of management organisation that must be suited with its environment in order to reach their success. Organisational contingency on its environment is a modern approach which can explain that in a certain situation, an Organisation which can give a paying-off will survive and prosper.

The principal of contingency theory explains that the approach of the goal of organisation is influenced by value and also preference of the leader of organisation that is if there is a clear output and transformation processes, hence the criteria of efficiency cost to reach the goal will be applied. The implementation is that taxable business person as an organisation will use some part off buffers and boundary spanning in facing audit done by fiscus when they assess PPN overpaid restitution.

This research is an associative research which is identifying the level of symmetric relation between variables that reveal concurrently. It is not a causal or interactive relation using a quantitative approach. A survey is applied on respondents who are taxable business person in the audit result report on their restitution assessment in the period of 2005. There are 27 respondents according to the report. The technique of data collection is questionnaire to identify the score or value of the compliance level of the respondents. Thus, the relation of variable of compliance level and efficiency of their tax administration is analysed using

Spearman Rank Correlation.

Based on the research, there is an efficiency of tax administration done by respondent as an implementation of contingency, which are 1) preference as the main factor for the leader of the company of the taxable business person is on the criteria of cost efficiency and time to finish the assessment of overpaid PPN restitution; and 2) the utilisation of tax consultant or other outsource as part of the buffer for uncertainty and the existence of a specific unit in the structure or special staff in the organisation to handle their tax obligation as a part of boundary spanning facing the assessment of overpaid PPN restitution.

The recommendation from the research is that 1) compliance level has an economic value for taxable business person that must be part of their mission to increase their compliance into voluntary compliance, and not only the duty of fiscus or the directorate; 2) the directorate as the policy maker should put forward the ongoing concern life of taxpayer rather than focuses on fulfilling the income target. For example, if fiscus prioritize the formality rather than substance of tax income (form over substance), as a result distortion will take place as a double taxation (cascading effect) because the discreditable income tax is more dominant than formality aspects or requirements.