

Analisis tanggung jawab wakil dan kuasa pajak terhadap pemenuhan kewajiban perpajakan : studi kasus pada PT. Jasprim Dinamika Global = Representative responsibility analysis and tax authority in fulfilling tax obligation

Hasan Jaya, author

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Abstrak

Task and responsibility tax representative and tax authority in fulfilling tax obligation is sometimes alike with tax representative which is represented or the one that authorized. The main problem of research in interrogative sentence form, namely, is : How big is the influence of responsibility between representative and tax authority in fulfilling tax obligation? The objective is to know main problem of research hypothesis, namely : First : Is it predicted that responsibility of representative and tax authority has positive influence in fulfilling tax obligation of tax payer? Second : Is it predicted that there is a significant correlation between representative responsibility and tax authority in fulfilling tax obligation of tax payer?

Tax law or fiscal law is formulated as : A whole of rules that covering government authority to withdraw someone's wealth and return to public through government cash office, so that, it becomes a part of public law that regulates connection of law between country (government) and people (public) and institutions (of law) that has obligation to pay tax. Obligation is a must to take a certain steps, pay tax, for example, and obey the rules to respect other people. Personal responsibility and in-line of tax obedience is able to be meant as an individual obligation in-line on behalf of him/herself in fulfilling the tax obligation according to tax rules and regulation, as a consequence of rights? got to that person individually of subject and object of tax.

Appearance of representative is might be born by an agreement and might be born by regulation Giving authority can be made specific as one purpose only or more and giving authority in general as an arrangement activity only. The representative meant here is covering representative based on regulation as parents or relative according to regulation representing children under their authority.

The research used qualitative method. Qualitative method with analysis descriptive approach covering theoretical analysis and bibliography study. Research population are PT. Jasprim Dinamika Global and Indonesia tax consultant. Research variable are tax representative and tax consultant as independent variable. Tax obligation fulfilling of tax payer as dependent variable. Data collecting technique to test hypothesis by simple regression formula and correlation coefficient and determinant coefficient.

Calculation result of correlation coefficient is 0.7338. This correlation coefficient calculation value means the responsibility of representative and tax authority in doing tax obligation of tax payer has a strong positive correlation in fulfilling tax obligation of tax payer. Mentioning of having a strong correlation is because of correlation coefficient value is in coefficient interval of 0.60 to 0.8999. Determinant coefficient of this correlation coefficient is $KD = r^2 \times 100$ or 53.85%. The size of representative responsibility and tax

authority in fulfilling tax obligation of tax payer which is represented and authorized is 53,85%. The rest is influenced by other factors except the responsibility of representative and tax authority. This case is automatically as a prove of first hypothesis.

Fcounting8 is actually more, if compared with Ftable therefore a whole variable influence is significant. The second hypothesis of this research can be accepted, in another words that there is a significant correlation between representative and tax authority in fulfilling tax obligation of tax payer. This research globally proves that representative and tax authority has a positive influence in fulfilling tax obligation through the using methods.

Tax authority in doing its working always refers to valid tax regulation. Letter of statement from tax consultant which should be sent/reported at every time accepting tax authority from tax payer, should not be per tax item enclosure, but just enough in once enclosing of copied enclosure at the time of accepting authority from tax payer of each tax service office.