

Analisis penerapan UU No. 28 tahun 2009 studi kasus pengelolaan pajak kendaraan bermotor dan bea balik nama kendaraan bermotor pada perusahaan kontraktor pertambangan PT ABC = Analysis of application of the Act No. 28 of 2009 case studies management of motor vehicle tax and transfer tax on motor vehicle in mining contractor company PT ABC

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Abstrak

[Skripsi ini bertujuan untuk mengetahui penerapan UU No. 28 Tahun 2009 terkait pengelolaan pajak kendaraan bermotor dan bea balik nama kendaraan bermotor di perusahaan kontraktor pertambangan, yaitu PT ABC. Analisis yang dilakukan mengenai pengaruh penerapan UU No. 28 Tahun 2009 terhadap kepatuhan perpajakan, pengakuan biaya pajak, serta manajemen aset tetap berupa alat berat/besar di PT ABC. Data yang dianalisis terdiri atas data pajak kendaraan bermotor dan bea balik nama kendaraan bermotor tahun 2005-2014 terkait masa sebelum dan sesudah penerapan UU No. 28 Tahun 2009. Kesimpulan dari skripsi ini adalah penerapan UU No. 28 Tahun 2009 tidak berpengaruh signifikan terhadap kepatuhan pajak PT ABC karena secara umum PT ABC berkomitmen untuk memenuhi kewajiban terkait administrasi perpajakan. Penerapan UU No. 28 Tahun 2009 berpengaruh signifikan terhadap pengakuan biaya pajak dan manajemen aset tetap terkait alat berat/besar PT ABC. Terdapat pencatatan dan pengakuan atas biaya kepatuhan pajak dan pembentukan dana cadangan yang sebelum penerapan undang-undang tidak dibuat oleh PT ABC. Selain itu, PT ABC mengelola database alat berat/besar secara khusus setelah penerapan undang-undang ini.

;This paper aims to determine the application of the Act No. 28 of 2009 related to the management of motor vehicle tax and transfer tax on motor vehicle in mining contractor company, PT ABC. The analysis conducted on the effect of the application of the Act No. 28 of 2009 for tax compliance, cost of taxation recognition, and fixed asset management in the form of heavy equipments in PT ABC. Data were analyzed consists of the data of motor vehicle tax and transfer tax on motor vehicle years 2005-2014 related to before and after the application of the Act No. 28 of 2009. The conclusion of this paper is the implementation of the Act No. 28 of 2009 has no significant effect on tax compliance of PT ABC because in generally PT ABC is committed to meet its obligations related to tax administration. Application of the Act No. 28 of 2009 significantly influence the cost of taxation recognition and fixed asset management related heavy equipments of PT ABC. There is a recording and recognition of tax compliance costs and the establishment of a reserve fund that before the application of the law is not made by PT ABC. In addition, PT ABC managing database of heavy equipments specially after the adoption of this law.

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