

Analisis perbandingan administrasi SSP dalam mata uang dollar Amerika Serikat dengan administrasi SSP dalam mata uang rupiah pada KPP PMA II = The comparison analysis of the administration of tax payments within United States dollar currency and the administration of tax payments within rupiah currency at KPP PMA III

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Abstrak

<i>Economic crisis has opened new crisis in the banking field. The main functions of banking as an inter-mediation to be paralyzed. This was started when deregulation in the banking field was misused by entrepreneurs as exploiter tool of social liquidity. Further, social fund was used for private interest or their venture group's interest. Due to great number of non performing loan in the bank balance, mostly banks unable to pay its obligations (insolvent), which then triggers social fund drawing all at once (rush) in almost entire banks. Fund drawing in huge amount and all at once made bank hard in providing money in cash, so social trust to the banking and governmental institutions grew to decline.

Those above matters, caused a pressure to the Rupiah currency grew to increase, so that a rate of exchange of Rupiah currency to the other foreign currencies (mainly to the United States Dollar currency) grew to become weak. The decrease of a rate of exchange of Rupiah currency caused highly burden for most of corporations in Indonesia.

In order to reduce the losses of rate of exchange difference and bookkeeping administration burden, a firm that often perform transaction by using foreign currency, most of them, changed their entry implementation became using United States Dollar currency.

By the issue of common termination between Director General of Taxation and Director General of Budget, No. KEP-306/PJ/1999 on September 11, 199 about Ways of Income Tax Payment within United States Dollar Currency, income tax payment in articles 25 and 29 and also the Final income tax paid individually by taxpayers who has gained a license of implementing bookkeeping in English language and in United States Dollar currency, had to be conducted within the calculation of United States Dollar currency.

On the basis of above discussion, what is become main problems within this thesis writing are, viewing Tax Payments administration within United States Dollar currency; whether the administration has been performed well and whether the existing regulations has supported the administration. Evaluation and analysis were done mainly by comparing between Tax Payments administration within United States dollar currency and Tax Payments administration within Rupiah currency.

This thesis aimed at explaining and analyzing the emerging problems related to Tax Payments administration within United States dollar currency if it was compared with Tax Payments administration within rupiah currency. Accounting for Director General of Taxation attempts to overcome those problems

and analyzing the probabilities of efforts to be executed.

This thesis used analysis descriptive research method. Meanwhile, data collection technique used were library research and field study by mean doing an interview toward related parties.

Based upon result of the research, it has been drawn that the absence of Tax Information System menu for Tax Payments administration within United States Dollar currency has caused administration to be executed manually, which of course, adding clerical burden and also has enlarged human error likelihood. To overcome those matters, KPP PMA III able to make a simple plan outside Tax Information System integrated in entire sections.

Other weaknesses are, there are no stipulations regulating the issue of STPISKP within United States dollar currency. It should as soon as possible, a stipulation organizing the issue of SKP be made within United States Dollar currency so that there is a uniformity of STP/SKP form and able to be made a legal protect for executor staffs at KPP.</i>