

# **Analisis Tax Risk Management atas Pajak Pertambahan Nilai pada Perusahaan Multinasional (Studi pada PT X) = Tax Risk Management Analysis on Value Added Tax in Multinational Companies (Case Study at PT X)**

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## **Abstrak**

Tata kelola perusahaan yang baik menuntut agar perusahaan melakukan manajemen risiko. Penelitian ini bertujuan untuk menganalisis risiko PPN di PT X. Penelitian ini menggunakan pendekatan kuantitatif post positivist. Pada proses penelitian ditemukan bahwa terdapat empat risiko PPN berkaitan dengan transactional, operational, compliance, dan financial accounting. Risiko pertama adalah dikenakan sanksi denda dan bunga atas keterlambatan pembayaran PPN berkaitan dengan pemanfaatan jasa kena pajak dari daerah luar pabean. Kedua, memiliki risiko membayarkan PPN yang seharusnya tidak terutang karena tidak melakukan pembatalan invoice dalam e-faktur. Ketiga, risiko tidak dapat dilakukan pemindahbukuan karena salah penulisan kode jenis setoran pajak di Surat Setoran Pajak. Keempat, risiko sanksi administrasi berupa denda dan bunga atas keterlambatan penerbitan faktur pajak.

.....Good corporate governance requires companies to carry out risk management. This study aims to analyze the risk of VAT at PT X. This study uses a post-positivist quantitative approach. In the research process it was found that there are four VAT risks related to transactional, operational, compliance, and financial accounting. The first risk is subject to fines and interest for late payment of VAT related to the utilization of taxable services from outside customs areas. Second, there is the risk of paying VAT that should not be payable because you do not cancel the invoice in the e-invoice. Third, the risk of not being able to do the transfer due to the incorrect writing of the code for the type of tax deposit in the Tax Payment Slip. Fourth, the risk of administrative sanctions in the form of fines and interest for late issuance of tax invoices</p>