



Tax control analysis as part of tax management to determine the efficiency of VAT payments at PT CTA

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Article Info

Article history:

Received September, 15th 2022

Accepted Oktober, 5th 2022

Publishing Oktober, 25th 2022

Keywords:

Tax Control, Tax Management,
Efisiensi Pembayaran Pajak

ABSTRACT

Tax control analysis is carried out to determine or measure the efficiency of paying taxes. This study was carried out on the payment of value-added tax (VAT). This research was conducted at PT. CTA, which is a company engaged in trading computer spare parts. The research aims to determine or measure the efficiency level of VAT management, which can be seen from the amount of VAT paid and the VAT that should be paid. This research is based on the amount of VAT paid based on the policies set by the company, where VAT payments are the end result of the implementation of tax planning that has been determined by the previous company. The results of the analysis show that there is inefficiency in paying VAT. Inefficiency is the result of corporate tax management. Good tax management can be seen in the efficiency that the company can achieve.



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INTRODUCTION

Almost every business transaction related to the company's operating activities contains an element of tax. This means that tax is an inherent element and cannot be separated from business transactions. Thus, tax is something that must also get attention for a business entity besides profit, which is the ultimate goal of every profit-oriented organization. In terms of tax objects, there are several types of taxes that are the responsibility of a company and arise as a result of buying and selling transactions, leasing, and cooperation with other parties in carrying out its operational activities. VAT (Value Added Tax) is a type of tax as seen from its object, which is a tax attached to purchase and sale transactions for taxable goods and services (BKP). The groups of goods and services that are subject to VAT are stipulated by law.

VAT is a very crucial tax because it is related to every purchase and sale transaction in BKP and JKP and is paid and reported every month. So it is important for companies to manage their VAT so that they are efficient in paying VAT. The efficiency of payment referred to is payment at the lowest value without making deviations from the provisions of the applicable tax laws and regulations in Indonesia. This is done by managing VAT so as to optimize the rights of taxpayers and minimize sanctions that can cause tax costs.

Not doing tax management can lead to inefficiencies in tax payments. Through the optimization of tax management, the tax paid can be greater than what should be paid. Tax management is a series of processes starting with tax planning, tax implementation, and tax control. The company's success in carrying out the policies that have been previously determined through tax planning and then followed by tax implementation will be carried out through tax control. Where the company can confirm whether what has been determined has been carried out through the results achieved, in this case, the payment of taxes.

This is the background of the research, which shows that because PT. CTA does not carry out tax management properly, there is inefficiency in VAT payments. The actual VAT paid is greater than the actual value, which can be lowered through optimizing the input tax credit. As a company engaged in trading, the volume of transactions that generate tax (tax events) is quite large, so if it is not managed through tax management, VAT payments will be inefficient and larger than what should be paid if the company implements a well-defined tax plan. Therefore, it is important for companies to carry out corporate tax management, which is always carried out by controlling or supervising

whether what is carried out is in accordance with what has been determined. When tax control is not carried out, there is inefficiency in the payment of VAT, which is paid every month, and in the end, if it is accumulated, it will become a material amount. If tax control is carried out, the amount of underpaid tax can be smaller so that payments become efficient.

RESEARCH METHODS

The object of this research is the payment of value-added tax (VAT) in 2018, 2019, and 2020. The focus that will be examined is the efficiency of value-added tax (VAT) payments, which can be achieved through tax management. Tax implementation is carried out based on tax planning, and supervision is carried out through tax control. Through this series of processes, the management of value-added tax (VAT) results in efficient payments.

This study uses descriptive analysis; the method used is a method based on the formulation stipulated by the applicable Indonesian Tax Law. The efficiency of Value Added Tax (VAT) payments is measured when the VAT payment has been made and confirmation of the payment has been made, with the amount of payment based on a predetermined mechanism through tax planning. As a result, if Tax Management is used, the efficiency of paying Value Added Tax (VAT) will be seen. Conceptually the research framework can be seen in the following figure:

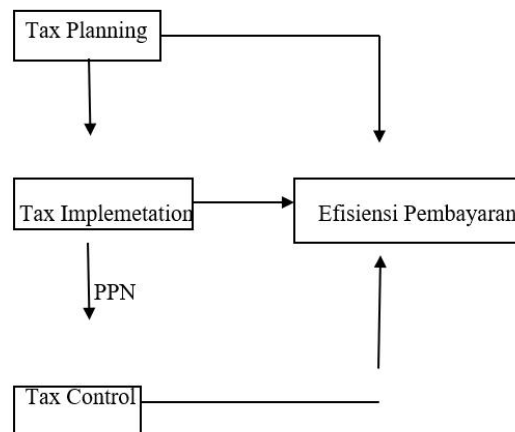


Figure 1 Conceptual framework

As for measuring the amount of tax that must be paid based on the Indonesian Taxation Law, the method used is the input tax crediting mechanism. Where the crediting of this input tax is the taxpayer's right granted by law, this can ultimately create efficiency in tax payments. Simply, it can be formulated as follows:

$$\text{PPN Payable} = \text{PK} - \text{PM}$$

Where :

VAT payable = VAT that must be paid in 1 (one) tax period

Pk = output tax

PM = Input Tax

RESULTS AND DISCUSSION

Tax Management

Tax Planning

Tax planning is one of the factors in tax management and is the first step in conducting tax management. The results showed that in 2018, 2019, and 2020, companies held a tax-planning VAT. Tax planning that sets up the company when purchasing goods can only be done with companies included in the category of Taxable Entrepreneurs (PKP). However, the implementation of the

purchase section does not implement this, so there is still a purchase section that is not done with PKP. This causes the company to pay a greater VAT if it chooses to buy goods from PKP.

The 2018 tax year is cumulative, and from January 2018 to December 2018, there is an inefficiency in the VAT payment of 8.37% of the value that should be paid. In 2019, cumulatively from January 2019 to December 2019, there was an inefficiency of VAT payment of 6.80% of the value that could be paid. In 2020, accumulatively from January 2020 to December 2020, there was an inefficiency of 11.33% of the value that could be paid. The higher amount of VAT payment is because the company does not optimize purchases with PKP companies. So that the input VAT that can be credited is smaller when compared to if the company transacted with PKP.

Tax Implementation

Tax implementation, which is the next step after setting up tax planning as a step in tax management, is a key component of tax management. The results showed that in 2018, 2019, and 2020, the company did not fully implement a tax plan. Tax implementation is not carried out by the company because personnel do not fully implement company policies. Because tax implementation is the implementation of tax planning, the payment difference is higher because the crediting of input VAT is not optimal.

Tax Control

Tax control, which is the next step after implementing tax implementation, is a step in tax management. The results showed that in 2018, 2019, and 2020, companies did not do any tax planning. Tax control is not done by the company. Tax Control is the final stage of the tax management process, which begins with Tax Management. If the company conducts a tax control at the end of each tax period, it will be able to quickly find out the intended inefficiencies. Thus, inefficiency will be able to be immediately anticipated for the next tax period.

Tax Control Analysis as part of Tax Management to determine the efficiency of VAT payments at PT. CTA.

Based on the results of the study, if the tax planning is determined by the company but the tax implementation is not fully implemented and the tax control is not carried out, inefficiency occurs. However, efficiency will be created if the tax implementation is fully carried out, and the tax control will create the efficiency of VAT payments. The efficiency that can be achieved varies in every tax period because VAT payments are made every tax period. But the fact is that without a tax control from 2018 to 2020, inefficiency continues to occur without being detected. The following are the research results for 2018 to 2020 to help clarify the findings of the analysis:

Table 1. Inefficiency of PPN Payment for the 2018 Tax Year

No.	Tax period	PPN Underpayment			
		Paid by the company	Tax Control	Efficiency /inefficiency	%
1	January	14.214.987	13.307.451	(907.536)	-6,38
2	February	13.655.795	12.131.838	(1.523.957)	-11,16
3	March	12.862.594	11.081.556	(1.781.038)	-13,85
4	April	13.444.662	12.233.223	(1.211.439)	-9,01
5	May	13.116.221	12.196.670	(919.551)	-7,01
6	June	12.961.554	11.859.441	(1.102.113)	-8,50
7	July	19.324.939	18.477.608	(847.331)	-4,38
8	August	14.976.807	13.530.829	(1.445.978)	-9,65
9	September	12.698.087	13.783.493	(1.526.450)	-12,02
10	October	14.947.346	13.783.493	(1.163.853)	-7,79
11	November	14.435.621	13.937.525	(498.096)	-3,45
12	December	18.339.047	17.756.348	(582.699)	-3,18
		174.977.660	161.467.619	(13.510.041)	-8,37

Source: Data Processed

Table 2. Inefficiency of PPN Payment for 2019 Tax Year

No.	Tax period	PPN Underpayment			
		Paid by the company	Tax Control	Efficiency /inefficiency	%
1	January	10.690.425	10.006.845	(683.580)	-6,89
2	February	11.070.800	10.965.828	(104.972)	-0,95
3	March	15.874.911	13.506.477	(2.368.434)	-14,92
4	April	15.630.144	14.941.007	(689.137)	-4,41
5	May	11.166.379	10.044.535	(1.121.844)	-10,05
6	June	15.939.143	14.838.720	(1.100.423)	-6,90
7	July	18.924.376	18.232.699	(691.677)	-3,65
8	August	14.688.082	14.542.162	(145.920)	-0,99
9	September	10.972.832	9.603.539	(1.369.293)	-12,48
10	October	10.857.528	10.623.180	(234.348)	-2,16
11	November	5.182.992	4.845.584	(337.408)	-6,51
12	December	8.590.934	7.919.912	(671.022)	-7,81
		149.588.546	140.070.488	(9.518.058)	-6,80

Source: Data Processed

Table 3. Inefficiency of PPN Payment for the 2020 Tax Year

No.	Tax period	PPN Underpayment			
		Paid by the company	Tax Control	Efficiency /inefficiency	%
1	January	14.144.058	13.033.618	(1.110.440)	-7,85
2	February	13.742.224	12.354.874	(1.387.350)	-10,10
3	March	13.813.641	12.481.153	(1.332.488)	-9,65
4	April	12.194.782	11.476.116	(718.666)	-5,89
5	May	12.047.521	11.781.954	(265.567)	-2,20
6	June	13.434.513	12.655.669	(778.844)	-5,80
7	July	18.973.339	17.109.840	(1.863.499)	-9,82
8	August	14.703.594	13.750.639	(952.955)	-6,48
9	September	12.402.130	11.826.467	(575.663)	-4,64
10	October	13.899.699	13.824.632	(75.067)	-0,54
11	November	13.406.273	8.724.703	(4.681.570)	-34,92
12	December	18.954.564	15.215.061	(3.738.503)	-19,72
		171.715.338	154.234.726	(17.480.612)	-11,33

Source: Data Processed

CONCLUSION

From the research results, it can be concluded that during the 2018 tax year, 2019 and 2020 PT, CTA conducts tax planning for the management of value added tax (VAT). During the 2018 tax year, 2019 and 2020 PT, CTA also does not fully do tax implementation, which is the implementation of tax planning. Then the expected level of efficiency will be achieved. Tax control is also not carried out on the management of value added tax because, in principle, tax control is a step to ensure tax implementation remains on its path and the expected efficiency is achieved. Therefore, it can be concluded that the series of processes for tax management creates efficiency in the payment of value added tax. If the PT CTA does a tax control, the efficiency of tax payments will be achieved. The non-tax management aspect of this comprehensive and integrated manner is not an element of intent by the company but rather because of personnel in the tax division that do not understand tax management well.

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