

# The Role of Tax Checks in the Determination of Taxes Owed (Case Study at Pt. Indonesian Railways)

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# The Role of Tax Checks in the Determination of Taxes Owed

## (Case Study at Pt. Indonesian Railways)

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**Abstract:-** This study was conducted to find how taxpayers calculate and report their taxes, and find out how far the role of tax audits in determining the tax payable. One of the efforts to realize the independence of a nation in financing development is to explore sources of funds originating from within the country in the form of taxes. Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for state needs for the greatest benefit of the people. Tax audits are a guard fence so that taxpayers remain in the corridor of tax regulations, then the Directorate General of Taxes is obliged to carry out law enforcement so that the process and implementation of the self assessment system can run according to the rules, both laws and other regulations. The purpose of the tax audit is to test compliance with the fulfillment of the tax obligations and to implement the provisions of the tax laws and regulations, including the determination, verification, or collection of materials related to the purpose of the audit.

**Keywords:-** Tax Audit, Taxpayer, Determination of Taxes Payable.

### I. INTRODUCTION

Tax contributions in recent years are increasingly significant and are taken into account as the backbone of national financing sources in order to succeed national development programs that will gradually increase economic growth and the welfare of the nation and society in general. (Tax Management, Pohan, Chairil, 2013).

According to Waluyo contained in the book entitled "Indonesian Taxation" (2011:2), taxes are dues to the state that can be imposed owed by those who are obliged to pay according to the regulations, with no achievements returned, which can be directly appointed and the point is to finance general expenditures related to the duties of the state that organizes the government.

One of the efforts to realize the independence of a nation in development financing is to explore the source of funds that come from within the country in the form of taxes. Taxes are mandatory contributions to the state owed by persons or entities that are coercive under the Act, with no direct compensation and are used for state purposes for the maximum amount of people's fat. (<http://www.pajak.go.id/content/seri-kup-term-term-tax>)

According to Article 1 Number 25 of Law no. 28 of 2007, examination is a series of activities to collect and process data, information, and / or evidence that is carried out objectively and prophetically based on an examination standard to test compliance with the fulfillment of tax obligations and / or for other purposes in order to implement the provisions of tax laws and regulations.

Tax checks are a guardrail so that taxpayers remain in the corridors of tax regulations, then the Directorate General of Taxes is obliged to conduct law enforcement so that the process and implementation of the self assessment system can run in accordance with its rules, both laws and other regulations.

The purpose of tax examination is to test compliance with the fulfillment of taxpayer tax obligations as well as implement the provisions of tax laws and regulations, including the determination, matching, or collection of materials related to the purpose of the examination. (Tax Check, Hidayat, Nur, 2013).

In bin H. Abas Z's book entitled "Pillars of Taxation" (2014: 127), the use can also be done for other purposes, including: (1) granting the Taxpayer's Principal Number (NPWP) in office, (2) the initiation of the Taxpayer's Principal Number (NPWP), (3) the confirmation or revocation of the confirmation of taxable entrepreneurs (PKP), (4) taxpayers objecting, (5) collecting materials for the preparation of Net Income Calculation Norms, (6) matching data and/or information tools, (7) determination of Taxpayers located in remote areas, (8) determination of one or more places owed Value Added Tax, (9) checks in the framework of tax collection, (10) determination when starting production in connection with tax facilities and / or (11) fulfilling requests for information from partner States of Double Tax Avoidance Agreements.

Based on the description described above, the author is interested in conducting research in the form of research entitled

### II. RESEARCH METHODS

#### A. Research Object

The object of the research is what will be investigated during the research activity (Research Methodology; qualitative research, class action & case study, 2017:156). The object of this research is the Taxpayer of Income Owed PT. Indonesian railways. This research aims to find out the role of tax planning examination in determining the taxpayer of income owed by PT. Indonesian railways.

**B. Type of research**

Based on the purpose of the study, this type of research is a comparative causal, according to the Director General of Dikti (1981), comparative causal research aims to investigate the possibility of causation of a phenomenon.

➤ **Place and Time of Research**

This research was conducted at PT. Indonesian Railway, Jalan Perintis Independence No1, Bandung 40111.

**C. Population and Research Samples**

According to Sugiono in his book entitled Business Research Methods (2014: 80), Population is a generalization area consisting of objects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. According to Sugiono, the sample is part of the number and characteristics of the population.

The sample to be searched with one of the methods used to determine the number of samples is the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

Where:

*n* : number of samples

*N*: Population

*e*: error tolerance limit

The calculations were conducted with a population of 40 people, a 90% confidence level, and a 10% error rate. The minimum sample number is:

Account:

Known: *N* = 40 people

$$e = 1\%$$

$$n = \frac{40}{(1+40(0,1)^2)} = 28,7$$

*n* = 29 (rounded) respondents

The population in this study is all taxpayers in PT. Indonesian railways as many as 40 taxpayers. The sample in the study was 29 taxpayers.

**D. Operational Definition of Variables**

The operational variables in the study are:

➤ **Indented variable (X)**

An independent variable is a variable that affects other variables. According to Suliyanto contained in his book entitled Business Research Methods, (2009: 77) independent variables are variables that affect or cause the magnitude of other variables, commonly referred to as *predicator* variables. The independent variable in the study was a tax check.

➤ **Dependent variable (Y)**

A dependent variable is a variable that is affected by another variable. According to Suliyanto (2009: 78) dependent variables are variables whose variations are influenced by variations in free variables that are often also called *criterion variables*. The dependent variable of this study is the taxes owed.

**E. Data Collection Techniques**

In the book *Business Research Methodology* by Jogiyanto (2014: 101), in this research the data collection technique used is a direct observation strategy and can be obtained by way of field studies. This type of research uses primary data conducted by means of the spread of questionnaires. According to Sekaran in the *Book of Research Method For Bussinnes* (2006: 127) this study uses primary data conducted by spreading questionnaires to each individual related to the study distributed personally by researchers, written to respondents or disseminated electronically, according to Sugiyono in the book entitled *Business Research Methods*. (2010:96) that the scale of measurement with this type will get a firm answer, namely yes-no; Absolutely wrong; Never-never; Positive-negative. This scale generally uses two scoring numbers, namely:

**Table 1: Weights and Data Measurement Categories**

Alternative Answers	Answer alternative score
Yes	1
Not	0

Source: Sugiono, *Business Research Methods* (2010:96)

➤ **Hypothesis Testing**

According to Sugiono in the book entitled *Business Research Methods* (2012: 142) data analysis activities are the grouping of data based on variables and types of respondents, tabulation of data based on variables and all respondents, presenting data of each table studied, performing calculations to answer problem formulations, and performing calculations to test hypotheses that have been submitted. In this study hypothesis testing is done with a champion method that shows how much role tax checks in the determination of taxes owed.

With data obtained from the coesioner, then the researchers conducted analaisis using the champion method. The steps taken in the processing of questionnaires obtained from 30 respondents were:

- The separation of each respondent's answer in accordance with the answer given is the yes or no answer, and sums the total of each answer.
- Each answer given a value that is yes answer is worth 1 and answer is not worth 0.
- The total yes answer divided all the number of question answers in the questionnaire is then multiplied by 100%.

Hypothesis testing is done by calculating the percentage that shows the role of tax checks in the determination of taxes owed. To calculate the percentage of answers the equation is used:

$$\text{Percentage} = \frac{\text{Jumlah Jawaban Ya}}{\text{Jumlah Pertanyaan Kuesioner}} \times 100\%$$

The results of the percentage calculation will be compared to the assessment classification submitted by Champion.

**Table 2: Champion Assessment Criteria**

Percentage	Information
26% - 50%	Moderately low association (moderately association)
51% - 75%	Moderately high association (moderately strong association)
75% - 100%	High association (strong association) up to perfect association

Basic statistics for Social Research (1990:31)

The above statement when modified according to this research becomes:

1. 0% - 25%= Tax checks do not play an important role or very low role in the determination of taxes owed.
2. 26% - 50%= Tax credit plays less of a role in the determination of taxes owed.
3. 51% - 75%= Tax credit is sufficiently advised in the determination of taxes owed.
4. 75% - 100%= Tax torture is very much in the determination of taxes owed.

### III. DISCUSSION

#### A. Calculation and Reporting of Taxes on PT. KAI

In terms of taxation, the Company is committed to fulfilling its obligations as a Taxpayer, Tax Cutter, and Tax Collector. The company's contribution to state coffers in this case continues to increase along with the growth of the company, recorded in 2017. Taxes on PT. KAI is an annual tax with an L/R calculation and the current year tax is calculated and reported in the current year.

#### B. Calculating and Reporting Annual Taxes

##### a. Pajak Dibayar Di muka

Akun ini terdiri dari:

	2017
<b>Pajak penghasilan perusahaan</b>	
Pasal 22	-
Pasal 23	782.267
Pasal 28a	227.609.504
Pasal 19	-
Pajak pertambahan nilai	75.911.653
<b>Jumlah Pajak Dibayar Di muka</b>	<b>304.303.424</b>

Fig 1: Annual Pajak Report

##### b. Utang Pajak

Akun ini terdiri dari:

	2017
<b>Pajak penghasilan perusahaan</b>	
Pasal 21	54.759.223
Pasal 22	2.313.585
Pasal 23	6.060.768
Pasal 25	236.492
Pasal 29	307.458.606
Pasal 4 (2)	42.483.700
Pajak pertambahan nilai	34.864.120
<b>Jumlah Utang pajak</b>	<b>448.176.494</b>

##### c. Perhitungan Taksiran Pajak Penghasilan Badan

	2017
Laba konsolidasian sebelum pajak penghasilan	2.111.010.321
dikurangi: laba (rugi) entitas anak	758.740.364
Efek eliminasi	(152.808.091)
<b>Laba sebelum pajak penghasilan</b>	<b>1.505.078.048</b>

Fig 2

##### Beda temporer:

Penyusutan	(305.620.610)
Amortisasi	4.082.750
Imbalan pascakerja	1.144.150.590
Penyisihan piutang ragu-ragu	10.909.186
Penurunan nilai persediaan	76.585.308
Penurunan nilai aset	148.931.546
<b>Sub jumlah</b>	<b>1.079.038.770</b>

##### Beda tetap:

Beban tidak diperkenankan	618.130.493
Bunga deposito	(139.855.687)
Pendapatan sewa	(1.055.928.546)
Beban penyusutan	1.716.666
Dividen (entitas anak)	(152.808.087)
<b>Sub jumlah</b>	<b>(728.745.161)</b>
<b>Taksiran Penghasilan Kena Pajak</b>	<b>1.855.371.655</b>

Fig 3: Income Tax Estimate and Tax Expense (Income) Breakdown

##### c. Perhitungan Taksiran Pajak Penghasilan Badan (lanjutan)

Tarif pajak	2017
25% x 1.855.371.656	463.842.914
25% x 355.102.600	-
<b>Taksiran pajak kini Entitas Induk</b>	<b>463.842.914</b>
<b>Kredit Pajak</b>	
Pajak penghasilan pasal 22	(1.986.981)
Pajak penghasilan pasal 23	(114.916.744)
Pajak penghasilan pasal 25	(137.674.695)
<b>Jumlah kredit pajak</b>	<b>(254.578.420)</b>
<b>Kurang (lebih) Bayar Pajak</b>	<b>209.264.494</b>

##### d. Rincian Beban (Pendapatan) Pajak

	2017
<b>Entitas Induk:</b>	
Beban pajak kini	463.842.914
Beban (manfaat) pajak tangguhan	(269.759.692)
<b>Jumlah beban pajak penghasilan</b>	<b>(194.083.222)</b>

Fig 4: Details of Tax Expenses (Income)

##### d. Rincian Beban (Pendapatan) Pajak

	2017
<b>Entitas Induk:</b>	
Beban pajak kini	463.842.914
Beban (manfaat) pajak tangguhan	(269.759.692)
<b>Jumlah beban pajak penghasilan</b>	<b>(194.083.222)</b>

<b>Entitas Anak:</b>	
Beban pajak kini	213.002.617
Beban (pendapatan) pajak tangguhan	(16.392.502)
<b>Jumlah (pendapatan) beban pajak penghasilan</b>	<b>196.610.115</b>

<b>Konsolidasian:</b>	
Beban pajak kini	676.845.530
Beban (manfaat) pajak tangguhan	(286.152.194)
<b>Jumlah Beban Pajak Penghasilan</b>	<b>390.693.336</b>

Laba kena pajak hasil rekonsiliasi menjadi dasar dalam pengisian SPT Tahunan PPh Badan.

Fig 5: Deferred Taxes



**e. Pajak Tangguhan**

Pajak tangguhan dihitung berdasarkan pengaruh dari perbedaan temporer antara jumlah tercatat aset dan liabilitas menurut laporan keuangan dengan dasar pengenaan pajak aset dan liabilitas. Rincian dari aset dan liabilitas pajak tangguhan adalah sebagai berikut:

**Fig 6: Deferred Tax (Advanced)**

**e. Pajak Tangguhan (lanjutan)**

	Saldo Awal 1 Januari 2017/ Beginning balance January 1, 2017	Dibebankan ke Laporan Laba Rugi/ Charged to income statements	Dibebankan ke penghasilan komprehensif lain/ Charged to other comprehensive income	Saldo Akhir 31 Desember 2017/ Ending balance December 31, 2017
<b>Entitas Induk:</b>				
Perbedaan penyusutan komersial dan fiskal	(262.355.012)	(76.405.152)	-	(338.760.164)
Imbalan pasca kerja	570.076.427	286.037.647	81.144.937	937.259.011
Amortisasi	(11.200.488)	1.020.687	-	(10.179.801)
Penurunan nilai aset	9.416.701	56.379.214	-	65.795.915
Penyisihan piutang ragu-ragu	74.655.005	2.727.296	-	77.382.301
	<b>380.592.633</b>	<b>269.759.692</b>	<b>81.144.937</b>	<b>731.497.262</b>
<b>Entitas Anak:</b>				
Perbedaan penyusutan komersial dan fiskal	4.334.404	(384.109)	-	3.950.295
Amortisasi	637.650	-	-	637.650
Rugi fiskal	10.808.364	638.766	-	11.447.130

**Fig 7: Subsidiary**

	Saldo Awal 1 Januari 2016/ Beginning balance January 1, 2016	Dibebankan ke Laporan Laba Rugi/ Charged to income statements	Dibebankan ke penghasilan komprehensif lain/ Charged to other comprehensive income	Saldo Awal 1 Januari 2016/ Beginning balance January 1, 2016
<b>Entitas Induk:</b>				
Perbedaan penyusutan komersial dan fiskal	(181.297.846)	(81.057.166)	-	(262.355.012)
Imbalan pasca kerja	506.515.845	(30.247.336)	93.807.918	570.076.427
Amortisasi	(1.931.201)	(9.269.287)	-	(11.200.488)
Penurunan nilai aset	9.416.701	-	-	9.416.701
Penyisihan piutang ragu-ragu	76.174.660	(1.519.655)	-	74.655.005
	<b>408.878.159</b>	<b>(122.093.444)</b>	<b>93.807.918</b>	<b>380.592.633</b>
<b>Entitas Anak:</b>				
Perbedaan penyusutan komersial dan fiskal	4.334.404	(384.109)	-	3.950.295
Amortisasi	637.650	-	-	637.650
Rugi fiskal	10.808.364	638.766	-	11.447.130
Imbalan pasca kerja	2.071.847	732.690	222.283	3.026.820
Cadangan penurunan aset	-	55.891	-	55.891
Penyisihan piutang	1.737.280	520.294	-	2.257.574
Bonus	11.061.760	14.828.970	-	25.890.730
	<b>30.651.305</b>	<b>16.392.502</b>	<b>222.283</b>	<b>47.266.090</b>
<b>Jumlah Aset Pajak Tangguhan</b>	<b>411.243.938</b>	<b>286.152.195</b>	<b>81.367.220</b>	<b>778.763.352</b>

**Fig 8: Parent Entity**

	Saldo Awal 1 Januari 2016/ Beginning balance January 1, 2016	Dibebankan ke Laporan Laba Rugi/ Charged to income statements	Dibebankan ke penghasilan komprehensif lain/ Charged to other comprehensive income	Saldo Awal 1 Januari 2016/ Beginning balance January 1, 2016
<b>Entitas Induk:</b>				
Perbedaan penyusutan komersial dan fiskal	(181.297.846)	(81.057.166)	-	(262.355.012)
Imbalan pasca kerja	506.515.845	(30.247.336)	93.807.918	570.076.427
Amortisasi	(1.931.201)	(9.269.287)	-	(11.200.488)
Penurunan nilai aset	9.416.701	-	-	9.416.701
Penyisihan piutang ragu-ragu	76.174.660	(1.519.655)	-	74.655.005
	<b>408.878.159</b>	<b>(122.093.444)</b>	<b>93.807.918</b>	<b>380.592.633</b>
<b>Entitas Anak:</b>				
Perbedaan penyusutan komersial dan fiskal	4.334.404	(384.109)	-	3.950.295
Amortisasi	637.650	-	-	637.650
Rugi fiskal	10.808.364	638.766	-	11.447.130
Imbalan pasca kerja	2.071.847	732.690	222.283	3.026.820
Cadangan penurunan aset	-	55.891	-	55.891
Penyisihan piutang	1.737.280	520.294	-	2.257.574
Bonus	11.061.760	14.828.970	-	25.890.730
	<b>30.651.305</b>	<b>16.392.502</b>	<b>222.283</b>	<b>47.266.090</b>
<b>Jumlah Aset Pajak Tangguhan</b>	<b>411.243.938</b>	<b>286.152.195</b>	<b>81.367.220</b>	<b>778.763.352</b>

**Fig 9: Subsidiary**

	Saldo Awal 1 Januari 2016/ Beginning balance January 1, 2016	Dibebankan ke Laporan Laba Rugi/ Charged to income statements	Dibebankan ke penghasilan komprehensif lain/ Charged to other comprehensive income	Saldo Awal 1 Januari 2016/ Beginning balance January 1, 2016
<b>Entitas Anak:</b>				
Perbedaan penyusutan komersial dan fiskal	2.193.429	2.140.975	-	4.334.404
Amortisasi	637.650	-	-	637.650
Rugi fiskal	15.378.224	(4.569.860)	-	10.808.364
Imbalan pasca kerja	2.093.994	821.099	(843.246)	2.071.847
Penyisihan piutang	559.774	1.177.506	-	1.737.280
Bonus	11.773.583	(711.823)	-	11.061.760
	<b>32.636.654</b>	<b>(1.142.103)</b>	<b>(843.246)</b>	<b>30.651.305</b>
<b>Jumlah Aset Pajak Tangguhan</b>	<b>441.514.813</b>	<b>(123.235.547)</b>	<b>92.964.672</b>	<b>411.243.938</b>

**C. Respondents' Results to Tax Checks**

**Table 3: Respondents' Results Regarding Tax Record and Reporting In Accordance With Actual Circumstances**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	29	96.7	96.7	96.7
	Not	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in table 4.1 the most respondent answers are "Yes" as many as 29 people (96.7%) and the rest answer "No" as many as 1 person (3.3%). This shows that the majority of taxpayers have recorded and reported taxes in accordance with the actual circumstances, the truth of the application of non-taxable income (PTKP), the truth of the application of tax rates and the truth of tax credits that are not taken into account.

**Table 4: Respondents' Results Regarding Knowing The Existence of Tax Checks And Reasons for Examination**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	28	93.3	93.3	93.3
	Not	2	6.7	6.7	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.2 respondent answers the most respondents are "Yes" as many as 28 people (93.3%) and the rest answered "No" as many as 2 people (6.7%). This shows that the majority of taxpayers are aware of the tax checks, and the reasons for the checks.

**Table 5: Respondents' Results Regarding Ever Being the Subject of Examination**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	11	36.7	36.7	36.7
	Not	19	63.3	63.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.3 respondent answers the most respondents were "No" as many as 19 people (63.3%) and the rest answered "Yes" as many as 11 people (36.7%). This shows that the majority of taxpayers who are aware of tax checks, claim to have never been the subject of tax checks.

**Table 6: Respondents' Results Regarding Calculating Taxes Owed Correctly and In Accordance With Applicable Provisions**

**8**  
PP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	22	73.3	73.3	73.3
	Not	8	26.7	26.7	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.4 respondent answers the most respondents were "Yes" as many as 22 people (73.3%) and the rest answered "No" as many as 8 people (26.7%). This shows that the majority of taxpayers have calculated the taxes owed correctly and in accordance with the applicable provisions.

**Table 7: Respondents' Results Regarding Knowing the Purpose of The Examination**

**15**  
PP5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	26	86.7	86.7	86.7
	Not	4	13.3	13.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.5 respondent answers the most respondents are "Yes" as many as 26 people (86.7%) and the rest answered "No" as many as 4 people (13.3%). This shows that the majority of taxpayers know the purpose of tax checks.

**Table 8: Respondents' Results Regarding Agreeing to The Examination**

**19**  
PP6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	30	100.0	100.0	100.0

Source: Questionnaire results processed 2019

Based on the respondents' results in table 4.6 respondents' answers were entirely "Yes" as many as 30 people (100.0%) and none answered "No". This shows that all taxpayers agree to the tax check.

**Table 9: Respondents' Results Regarding Knowing What Are the Stages of Tax Examination**

**6**  
PP7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	18	60.0	60.0	60.0
	Not	12	40.0	40.0	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.7 respondent answers the most respondents were "Yes" as many as 18 people (60.0%) and the rest answered "No" as many as 12 people (40.0%). This shows that the majority of taxpayers know what the stages of tax checks are.

**Table 10: Respondents' Results Regarding The Results of The Examination In Accordance With the Purpose of the Examination**

**12**  
PP8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	21	70.0	70.0	70.0
	Not	9	30.0	30.0	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.8 respondent answers the most respondents are "Yes" as many as 21 people (70.0%) and the rest answered "No" as many as 9 people (30.0%). This shows that the majority of taxpayers who have deducted tax checks, recognize that the results of such checks are in accordance with the purpose of the examination.

**Table 11: Respondent Results Regarding You May Disclose In Your Own Report Regarding Untruths of Filing Notices**

**6**  
PP9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	18	60.0	60.0	60.0
	Not	12	40.0	40.0	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.9 respondent answers the most respondents are "Yes" as many as 18 people (60.0%) and the rest answered "No" as many as 12 people (40.0%). This shows that the majority of taxpayers know that despite the examination, as long as the examiner has not submitted a Notice of Examination Results (SPHP) the taxpayer can disclose in its own report the untruth of filling out the notification letter that has been submitted in accordance with the actual circumstances.

**Table 12: Respondents' Results Regarding Kewajiban Provide Written Responses to Notification Letter of Results PPI0**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	23	76.7	76.7	76.7
	Not	7	23.3	23.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.10 respondent answers the most respondents are "Yes" as many as 23 people (76.7%) and the rest answered "No" as many as 7 people (23.3%). This indicates that the majority of taxpayers know that the taxpayer is obliged to provide a written response to the Notice of Examination Results .

*D. Respondents' Results Against The Determination of Taxes Owed*

**Table 13: Respondents' Results Regarding Outstanding Taxes Are The Results of Self-Reported Calculations By Taxpayers PPT1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	29	96.7	96.7	96.7
	Not	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.11 respondent answers the most respondents are "Yes" as many as 29 people (96.7%) and the rest answered "No" as many as 1 person (3.3%). This shows that the majority of taxpayers agree that taxes owed are result of calculations made by a taxpayer in accordance with the self assessment system which is a tax collection system for calculating, paying, and self-reporting the amount of taxes owed.

**Table 14: Respondents' Results Regarding Knowing In Detail About Tax Calculation Provisions PPT2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	19	63.3	63.3	63.3
	Not	11	36.7	36.7	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.12 respondent answers the most respondents were "Yes" as many as 19 people (63.3%) and the rest answered "No" as many as 11 people (36.7%). This shows that the majority of taxpayers know in detail about the provisions of tax calculations.

**Table 15: Respondents' Results Regarding Knowing That Tax Obligations Must Be Carried Out In Accordance With Applicable Provisions PPT3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	29	96.7	96.7	96.7
	Not	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.13 respondent answers the most respondents were "Yes" as many as 29 people (96.7%) and the rest answered "No" as many as 1 person (3.3%). This indicates that the majority of taxpayers know that tax obligations must be carried out in accordance with applicable provisions.

**Table 16: Respondents' Results Regarding Having Calculated Taxes Owed Correctly And In Accordance With Applicable Provisions PPT4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	28	93.3	93.3	93.3
	Not	2	6.7	6.7	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.14 respondent answers the most respondents were "Yes" as many as 28 people (93.3%) and the rest answered "No" as many as 2 people (6.7%). This shows that the majority of taxpayers have calculated the taxes owed correctly and in accordance with the applicable provisions.

**Table 15: Respondents' Results Regarding The Fiscus Authorized to Conduct Tax Checks If Less In Accordance With Their Tax Obligations PPT5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	25	83.3	83.3	83.3
	Not	5	16.7	16.7	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.15 respondent answers the most respondents are "Yes" as many as 25 people (83.3%) and the rest answered "No" as many as 5 people (16.7%). This shows that the majority of taxpayers know that even if the taxpayer is given the authority to calculate, pay and report taxes owed in accordance with their tax obligations, the fiscus is authorized to conduct a tax check if it turns out that what is reported by the taxpayer is not in accordance with his tax obligations.

**Table 17: Respondents' Results Regarding Knowing What Will Be Added to The Amount of Taxes Owed After The Examination**

		PPT6			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	20	66.7	66.7	66.7
	Not	10	33.3	33.3	100.0
	Total	30	100.0	100.0	

Source: Questionnaire results processed 2019

Based on the respondents' results in the table of 4.16 respondent answers the most respondents were "Yes" as many as 20 people (66.7%) and the rest answered "No" as many as 10 people (33.3%). This shows that the majority of taxpayers know what will be added to the amount of tax owed after the inspection.

*E. Percentage of Tax Re-Ability And Tax Determination Answers Owed*

The results of the study on tax torture were obtained through research answers to research questionnaires. The results and answers of respondents to tax torture variables are as follows:

**Table 18: Respondent's Answer Score on Tax Torture Variables**

Items	Ordinal Scale		Sum	Percentage of number of Yes Answers to Question items
	Yes	Not		
1	29	1	30	96.67%
2	28	2	30	93.33%
3	11	19	30	36.67%
4	22	8	30	73.33%
5	26	4	30	86.67%
6	30	0	30	100.00%
7	18	12	30	60.00%
8	21	9	30	70.00%
9	18	12	30	60.00%
10	23	7	30	76.67%
Total	226	74	300	75.33%

Source: Questionnaire results processed 2019

Variable Tax Check:

Number of "Yes" answers= 226

Number of "No" answers= 74

Number of questionnaire answers= 300

Then the percentage earned:

$$\text{Percentage} = \frac{\text{Jumlah jawaban Ya}}{\text{Jumlah Pertanyaan Kuesioner}} \times 100\%$$

$$= \frac{226}{300} \times 100\%$$

$$= 75.33 \%$$

From the table above can be seen the percentage for Tax Examination is 75.33 %. This shows that PT. Kereta Api Indonesia understands well about tax checks.

**Table 18 : Respondent's Answer Score on Outstanding Tax Determination Variables**

Items	Ordinal Scale		Sum	Percentage of number of Yes Answers to Question items
	Yes	Not		
1	29	1	30	96.67%
2	19	11	30	63.33%
3	29	1	30	96.67%
4	28	2	30	93.33%
5	25	5	30	83.33%
6	20	10	30	66.67%
Total	150	30	180	83.33%

Source: Questionnaire results processed 2019

Outstanding Tax Determination Variables:

Number of "Yes" answers = 150

Number of "No" answers= 30

Number of questionnaire answers= 180

Then the percentage earned:

$$\text{Percentage} = \frac{\text{Jumlah jawaban Ya}}{\text{Jumlah Pertanyaan Kuesioner}} \times 100\%$$

$$= \frac{150}{180} \times 100\%$$

$$= 83.33 \%$$

From the table above can be seen the percentage for The Determination of Outstanding Taxes which is 83.33 %. This shows that PT. Kereta Api Indonesia understands how to calculate the determination of outstanding taxes.

The results of research on tax distribution variables with outstanding tax determination variables are obtained through the sum of yes or no answer scores. The results of respondents' answers to tax inspection variables and tax determination variables owed are as follows:

**Table 19: Respondent's Answer Score on Tax Check Variables and The Determination of Taxes Owed**

Items	Ordinal Scale		Sum	Percentage of number of Yes answers to Question items
	Yes	Not		
1	29	1	30	96.67%
2	28	2	30	93.33%
3	11	19	30	36.67%
4	22	8	30	73.33%
5	26	4	30	86.67%
6	30	0	30	100.00%
7	18	12	30	60.00%
8	21	9	30	70.00%
9	18	12	30	60.00%
10	23	7	30	76.67%
11	29	1	30	96.67%
12	19	11	30	63.33%
13	29	1	30	96.67%
14	28	2	30	93.33%
15	25	5	30	83.33%
16	20	10	30	66.67%
Total	376	104	480	78.33%

Source: Questionnaire results processed 2019



Variables of Tax Inspection and Determination of Outstanding Taxes:

Number of "Yes" answers= 376

Number of "No" answers= 104

Number of questionnaire answers= 480

Then the percentage earned:

$$\text{Percentage} = \frac{\text{Jumlah jawaban Ya}}{\text{Jumlah Pertanyaan Kuesioner}} \times 100\%$$

$$= \frac{376}{480} \times 100\%$$

$$= 78.33 \%$$

The results of the calculation above, it is known that the Tax Examination and Calculation of Outstanding Taxes show a percentage of 78.33%. Based on the results of these calculations when compared to the classification of champions, it can be said that tax checks play a role in the determination of outstanding taxes. Value between 75% - 100% shows a strong relationship, so the Role of Tax Examination has a strong influence on the Determination of Outstanding Taxes.

Thus the hypothesis proposed in this study can be accepted meaning that if a tax examination is carried out on the Taxpayer, it will affect the amount of Taxes owed by the Taxpayer. The Role of Tax Examination in The Determination of Taxes Owed in PT. Indonesian Railways based on the champion classification is at a very instrumental and influential level.

The steps taken in the processing of the questionnaire are as follows:

- Separate each respondent's answer from the answers given, namely: Yes and No.
- Sum up how many Yes or No answers to each question.
- Compare yes answers with the number of questionnaire answers.
- Calculate the percentage of respondents' responses regarding tax checks and tax determinations owed.

#### IV. DISCUSSION

Tax examination is a very important thing to do if there is a criterion that the taxpayer concerned does not pay tax debts in accordance with tax laws and regulations. It is also mandated in the tax law that if there is an indication that the taxpayer is committing irregularities, then the taxpayer must be checked to determine the amount of pph owed. The examination that will be carried out based on the standards of examination that have been prepared in accordance with tax laws and regulations, where the operating procedure or procedures for the implementation of the examination include all types of taxes both in the current year and previous years, by applying the examination procedures that are commonly used in examinations.

From the results of the study obtained the results of the percentage of tax examinations of 75.33%, meaning that PT. Kereta Api Indonesia has well understood about the Tax Checks conducted. Then the result of the percentage of tax determination owed by 83.33%, meaning that PT. Kereta Api Indonesia has understood the

procedures for calculating taxes owed well. While the percentage of the role of tax checks on the determination of taxes owed at 78.83% means that tax checks play a role in the determination of taxes owed, and it has answered the hypothesis proposed earlier.

From the results of this study it is seen that the lowest percentage of tax checks is on questionnaire statement number 3. These results show there are still taxpayers who have never been the subject of a tax check. Then on the determination of the terutang tax, the lowest percentage is in the statement of questionnaire number 2. These results show that there are still taxpayers who do not know in detail about the provisions of the calculation of taxes owed.

#### V. CONCLUSION

Based on previous discussions, researchers draw conclusions that can be drawn from all the results of research obtained about the Role of Tax Examination in the Determination of Outstanding Taxes. Taxpayers were sampled in the study as many as 30 people. Based on the results of percentage calculations and discussions in the previous chapter, conclusions can be drawn as follows:

- Understanding of PT. Indonesian Railways on Tax Inspection is 75.33%. Some taxpayers acquire knowledge of tax regulations, socialization, and obtain information from electronic media. The factor that makes the public less understanding or not fully understand tax checks is a lack of awareness to seek complete information about tax checks. Then the understanding of PT. Indonesian Railways on The Determination of Outstanding Taxes is 83.33%. This shows that PT. Kereta Api Indonesia understands how to calculate the determination of outstanding taxes well. However, there are still quite a lot of taxpayers who do not know in detail about the provisions of the calculation of taxes owed.
- The role of Tax Examination in The Determination of Outstanding Taxes analyzed by champion method shows that Tax Examination plays a role in the Determination of Taxes Owed to PT. Railways Indonesia, it is shown with the results of the percentage of respondents' answers of 78.83% which is in the range of 75% - 100%.

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