

## **ABSTRAK**

ANALISIS SELISIH PAJAK PENGHASILAN  
Studi Kasus pada PT.SSE-VAN DER HORST INDONESIA

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Penelitian ini bertujuan untuk mengetahui faktor-faktor yang menimbulkan selisih PPh, yang dihitung menurut laba akuntansi menurut perusahaan dan laba kena pajak berdasarkan UU PPh yang berlaku beserta aturan pelaksanaannya. Serta untuk mengetahui perlakuan akuntansi selisih PPh dan pengujian signifikansi antara selisih PPh menurut Perusahaan dan menurut UU PPh yang berlaku.

Penelitian ini dilakukan di PT.SSE-VAN DER HORST INDONESIA. Jl. Raya Serang Km 8,5 Kawasan Industri Manis I, Tangerang. Yang bergerak di bidang industri jasa perbengkelan mesin, peralatan pabrik dan pembuatan mesin-mesin besar berteknologi canggih.

Teknik pengumpulan data: Teknik wawancara dan dokumentasi. Teknik analisis data menggunakan: Analisis kuantitatif dan kualitatif. Analisis kuantitatif digunakan untuk menganalisis data dengan menggunakan rumus lapisan penghasilan kena pajak, perhitungan PPh terutang dan PPh yang ditangguhkan. Analisis kualitatif digunakan untuk mendeskripsikan langkah-langkah dalam membahas masalah sesuai dengan teori, dengan cara melakukan penyesuaian menurut UU PPh yang berlaku, Keputusan Menteri Keuangan dan Surat Edaran Dirjen Pajak.

Dari hasil penelitian, analisis data dan pembahasan diperoleh hasil faktor-faktor yang menimbulkan selisih PPh pada PT.SSE-VAN DER HORST INDONESIA disebabkan oleh perbedaan tetap dan waktu, selisih tersebut di indikasikan sebesar Rp.8.214.702.000,00 pada tahun 2002. Selisih ini terdiri dari perbedaan waktu sebesar Rp. 3.912.035.333,00 dan tetap sebesar Rp. 4.302.666.667,00. Metode alokasi PPh perusahaan menggunakan Metode PPh ditangguhkan. Selisih PPh ditangguhkan perusahaan dialokasikan pada Aktiva Lain-lain, sedangkan SAK menghindaki pengalokasian pada aktiva pajak tangguhan. Berdasarkan data tahun 1998-2002 menunjukkan hasil bahwa  $H_0$  diterima, maka dapat dikatakan tidak terdapat perbedaan rata-rata yang signifikan antara selisih PPh menurut PT.SSE-VAN DER HORST INDONESIA dengan PPh menurut teori.

## **ABSTRACT**

### **INCOME TAX DIFFERENCES ANALYSIS A Case Study at PT.SSE-VAN DER HORST INDONESIA**

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The aim of this research was to identify the factors causing a difference in income tax, which based on income according to the financial accounting standard, and income tax due according to the law on income tax of 2000 with the implementation rules, to identify the accounting treatment of the difference and also to make an evaluation; to find out whether there was a significance differences mean between income tax difference according to PT.SSE-VAN DER HORST INDONESIA and income tax according to the law on income tax of 1994 and 2000.

This research was done at PT.SSE-VAN DER HORST INDONESIA. Jl. Raya Serang Km 8,5 Kawasan Industri Manis I, Tangerang. The company's field were machine workshop industry, factory equipment and newest technology machines production.

The ways to collect data were interview and documentation. The techniques of data analysis applied were qualitative and quantitative analysis. The quantitative analysis was used to calculate data using income tax level formula, debt income tax calculation and differed income tax. Qualitative analysis was used to describe step by step in order to find out solution, by adjusting it consider with the tax rules, financial minister resolution and taxation general director circular letter.

Based on data analysis and from the discussion, this research found that the factors causing tax difference caused by a time difference and the permanent difference in 2002 was Rp. 8.214.702.000,00. This differences were caused by a time difference of Rp.3.912.035.333,00 and permanent difference of Rp. 4.302.666.667,00. PT.SSE-VAN DER HORST INDONESIA used differed tax method to allocate their income tax. PT.SSE-VAN DER HORST INDONESIA allocated their income tax on Others Asset, meanwhile according to Financial Accounting Standard it should be allocated on deferred tax asset . Based on data analysis in 1998-2002 It was found that  $H_0$  was accepted. So the conclusion found that, there was no significance differences mean between income tax according to PT.SSE-VAN DER HORST INDONESIA and income tax according to the law on income tax of 1994 and 2000.