

ABSTRAK

ANA ANDRIANI, TAHUN 2018. *Analisis Prosedur Sistem Restitusi dan Kompensasi Pajak Pertambahan Nilai (Studi Kasus Pada KPP Pratama Bantaeng)*. Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Jamaluddin dan Pembimbing II Faidhul Adzim.

Penelitian ini bertujuan untuk mengetahui Prosedur sistem Restitusi dan kompensasi Pajak Pertambahan Nilai pada Kantor Pelayanan Pajak Pratama Bantaeng. Jenis penelitian yang digunakan adalah Penelitian Kualitatif.

Data yang diolah adalah data Standar Operating Procedure (SOP) Di KPP Pratama Bantaeng yang terdiri dari SOP tata cara penyelesaian surat pemberitahuan (SPT) tahunan Pajak Penghasilan di Kantor Pelayanan Pajak, SOP tata cara pengajuan usulan pemeriksaan di Kantor Pelayanan Pajak, SOP tata cara persiapan pemeriksaan di Kantor Pelayanan Pajak, dan SOP tata cara Pemeriksaan Lapangan untuk menguji kepatuhan pemenuhan Kewajiban Perpajakan di Kantor Pelayanan Pajak.

Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data adalah Deskriptif analisis dengan mendeskripsikan prosedur sistem restitusi dan kompensasi Pajak Pertambahan Nilai.

Berdasarkan hasil analisis dapat disimpulkan bahwa prosedur sistem Restitusi dan Kompensasi Pajak Pertambahan Nilai di Kantor Pelayan Pajak Pratama Bantaeng telah sesuai dengan standar Operating Procedure (SOP) dan Undang Undang Peraturan Menteri Keuangan.

Kata Kunci: Restitusi, Kompensasi, Pajak Pertambahan Nilai

ABSTRACT

ANA ANDRIANI, YEAR 2018. *Analysis of Restitution System Procedure and Value Added Tax Compensation (Case Study at KPP Pratama Bantaeng)*.

Thesis Accounting Study Program Faculty of Economics and Business University of Muhammadiyah Makassar. Supervised by Supervisor I Jamaluddin and Advisor II Faidhul Adzim,

This study aims to determine the Procedure of System Restitution and Value Added Tax Compensation at the Tax Office Primary Bantaeng. The type of research used is Qualitative Research.

Processed data are Standard Operating Procedure (SOP) data in KPP Pratama Bantaeng consisting of SOP of annual income tax return notification (SPT) in Income Tax Office, SOP of procedure for submission of inspection proposal in Tax Service Office, SOP of preparation procedure examination in Tax Service Office, and SOP of Field Inspection procedure to test compliance fulfillment of Tax Obligation in Tax Office. Data collection techniques used were interviews and documentation.

Data analysis technique is descriptive analysis by describing procedure of system of resstitusi and compensation of Value Added Tax.

Based on the analysis result, it can be concluded that the system procedure of Restitution and Compensation of Value Added Tax at the Tax Office of Pratama Bantaeng has been in accordance with Standard Operating Procedure (SOP) and the Law of the Minister of Finance Regulation.

Keywords: *Restitution, Compensation, Value Added Tax*