

JADWAL SEMINAR FIKN KELAS A
26-27 Mei 2016

KAMIS 26 MEI 2016				
Waktu	Kegiatan	Penyaji	Reviewer	Ruang
08.00 - 08.15	Laporan Sekretaris Badan (atau yang mewakili)			Aula Gedung B Lantai 5
08.15 - 08.45	Keynote Speech dan Pembukaan Kepala Badan			
08.45 - 09.00	Coffee Break			Gedung E Lt. I
09.00 - 10.00	Perbandingan Underpricing (Kinerja Jangka Pendek) dan Kinerja Jangka Panjang Regulated Firm dan Unregulated Firm pada Penawaran Perdana (IPO) di Indonesia Periode Tahun 2005-2011	Basit Sugiyanto	1. Yuniarto Hadiwibowo 2. Agus S. Sulaeman	Ruang Kelas D1
10.00 -11.00	Evaluasi Sistem Pengukuran Kinerja Pemerintah Pusat di Indonesia	Hindri Asmoko	1. Yuniarto Hadiwibowo 2. Agus S. Sulaeman	
11.00 - 12.00	Kajian Hukum Pemberian Akses Data Nasabah Perbankan kepada Direktorat Jenderal Pajak	Muhammad Hikmah	1. Yuniarto Hadiwibowo 2. Agus S. Sulaeman	
12.00 - 13.00	Istirahat, Sholat, Makan Siang			
13.00 - 14.00	Analisis Legal Bendahara SKPD Merupakan Bagian dari BUD	Sri Suryanovi	1. Agus S. Sulaeman 2. Yuniarto Hadiwibowo	Ruang Kelas D1
14.00 - 15.00	Pentingnya Penguasaan Akuntansi Dasar dalam Akuntansi Pemerintahan Berbasis Akrua dan Pengoperasian Sistem Akuntansi Instansi Berbasis Akrua (SAIBA)	Erny Arianty	1. Agus S. Sulaeman 2. Yuniarto Hadiwibowo	
JUMAT 27 MEI 2016				
Waktu	Kegiatan	Penyaji	Reviewer	Ruang
08.30 - 09.30	Efektifitas Penyuluhan Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak	Aniek Juliarini	1. Khamami Herusantoso 2. Hidayat Amir	Ruang Kelas D1
09.30 -10.30	Analisis Penerapan E-Procurement Terhadap Sistem Anti Korupsi di Kementerian Keuangan	1. Sutiono 2. Dwi Ari Wibawa	1. Khamami Herusantoso 2. Hidayat Amir	
10.30 - 11.00	Coffee Break			Gedung E Lt. I
11.00 - 12.00	Pengaruh Pengendalian Intern, Kompensasi, Internalisasi Kepatuhan dan Whistle-Blowing System Terhadap Perilaku Etis Pegawai Direktorat Jenderal Pajak (DJP)	Amin Subiyakto	1. Khamami Herusantoso 2. Hidayat Amir	Ruang Kelas D1
12.00 - 13.30	Istirahat, Sholat, Makan Siang			
13.30 - 14.30	Korelasi Opini Audit BPK atas LKKL dengan Hasil Evaluasi LAKIP K/L	Hindri Asmoko	1. Hidayat Amir 2. Khamami Herusantoso	Ruang Kelas D1
14.30 - 15.30	Peran Alokatif Pemerintah Melalui Pengadaan Barang/Jasa dan Perekonomian Indonesia	Azwar	1. Hidayat Amir 2. Khamami Herusantoso	
15.30 - 16.30	Analisis Pengelolaan Kas Menganggur (Idle Cash) pada Pemerintah Pusat	1. Budi Waluyo 2. Ferryal Resque	1. Hidayat Amir 2. Khamami Herusantoso	Ruang Kelas D1
16.30 - 16.45	Penutupan			

JADWAL SEMINAR FIKN KELAS B
26-27 Mei 2016

KAMIS 26 MEI 2016				
Waktu	Kegiatan	Penyaji	Reviewer	Ruang
08.00 - 08.15	Laporan Sekretaris Badan (atau yang mewakili)			Aula Gedung B Lantai 5
08.15 - 08.45	Keynote Speech dan Pembukaan Kepala Badan			
08.45 - 09.00	Coffee Break			Gedung E Lt. I
09.00 - 10.00	Penerapan Surat Perintah Bayar (SPBy) di Satuan Kerja Kementerian/Lembaga: Antara Harapan dan Kenyataan	Jamila Lestyowati	1. Mila Mumpuni 2. Heru Subiyantoro	Ruang Kelas E2
10.00 -11.00	Pengaruh Kepemimpinan Transformasional, Kepuasan Kerja, Pelatihan, dan Pengembangan Sumber Daya Manusia terhadap <i>Organizational Citizenship Behavior</i>	Hendra Sahputra	1. Mila Mumpuni 2. Heru Subiyantoro	
11.00 - 12.00	Mencegah Pajak Berganda atas Penghasilan Lintas Negara Dalam Rangka MEA	Anang Mury Kurniawan	1. Heru Subiyantoro 2. Mila Mumpuni	
12.00 - 13.00	Istirahat, Sholat, Makan Siang			
13.00 - 14.00	Menggabungkan Mapping Peta Blok dan Pembuatan Profil High Rise Building Untuk Mengoptimisasikan Penggalian Potensi Pajak	Irwan Aribowo	1. Heru Subiyantoro 2. Mila Mumpuni	Ruang Kelas E2
14.00 - 15.00	Analisis Yuridis Normatif Ketentuan Daluwarsa Penetapan Pajak Dalam Undang-Undang KUP	Agus Suharsono	1. Heru Subiyantoro 2. Mila Mumpuni	
JUMAT 27 MEI 2016				
Waktu	Kegiatan	Penyaji	Reviewer	Ruang
08.30 - 09.30	Wajib Pajak Badan Tidak Memenuhi Kewajiban Meminjamkan Buku, Catatan, dan/atau Dokumen yang diperlukan dalam Pemeriksaan, Dapatkah Dilakukan	Suwadi	1. Agung Budi Laksono 2. Heru Subiyantoro	Ruang Kelas E2
09.30 -10.30	Survey Opini Stakeholders Pengelolaan Keuangan Badan Layanan Umum Bidang Pendidikan	1. Tohirin 2. Mukhtaromin	1. Agung Budi Laksono 2. Heru Subiyantoro	
10.30 - 11.00	Coffee Break			Gedung E Lt. I
11.00 - 12.00	Kajian Kebijakan Restitusi PPN Bagi Turis Asing terhadap Minat Wisata di Indonesia	Muhammad Taufiq Budiarto	1. Agung Budi Laksono 2. Heru Subiyantoro	Ruang Kelas E2
12.00 - 13.30	Istirahat, Sholat, Makan Siang			
13.30 - 14.30	Evaluasi Kebijakan Pemberian Fasilitas Kemudahan Impor Tujuan Ekspor (KITE) Pada Direktorat Jenderal Bea dan Cukai	1. Ribus Sugianto 2. Rita Dwi Lindawati	1. Agung Budilaksono 2. Heru Subiyantoro	Ruang Kelas E2
14.30 - 15.30	Desain Sistem Pelaksanaan dan Penatausahaan Anggaran Pendapatan dan Belanja Desa Dalam Rangka Peningkatan Akuntabilitas Penggunaan Dana Desa Sebagai Implikasi Undang-Undang Nomor 6 Tahun 2014 Tentang Desa (Studi Kasus Pada Desa Jenetallasa, Kabupaten Gowa	1. Fadli M. Nur 2. Budi Mulyana	1. Heru Subiyantoro 2. Agung Budilaksono	
15.30 - 15.15	Penutupan			

**PERBANDINGAN *UNDERPRICING* DAN KINERJA JANGKA PANJANG
REGULATED FIRM DENGAN *UNREGULATED FIRM* PADA
PENAWARAN PERDANA (IPO) DI INDONESIA
PERIODE TAHUN 2005 – 2011**

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Abstract

This study aims to : (1) Knowing the underpricing on the first day of trading on the regulated and unregulated firm firm, (2) Determine the ratio of the level of underpricing in regulated and unregulated firm firm, and (3) Knowing the difference in long-term performance in regulated and unregulated firm firm. The population in this study is the overall firm regulated and unregulated firm that performs an Initial Public Offering (IPO) and listed on the Indonesia Stock Exchange (IDX) in 2005 through 2011. The sampling technique using proportional random sampling. Data analysis techniques include: (1) The hypotheses 1 test to determine whether the short-term underpricing occurs in regulated firm and unregulated firm tested with one sample t - test , (2) The hypothesis 2 test to determine whether the level of underpricing on the regulated firm is smaller than unregulated firm tested with independent sample t – test; and (3) The hypothesis 3 test to determine whether there are differences in the long-term performance at the company's banking sector/financial institutions and manufacturing company tested with independent sample t - test .The results showed that: (1) Testing hypotheses 1 the average company doing initial public offerings (IPO) of both regulated firm and unregulated firm period from 2005 to 2011 experienced a short-term underpricing that have good performance (outperformed); (2) Testing hypothesis 2 obtained t value of -0.726 with a significance of 0.470 (sig > 0.05) , so it is said that there is no difference in underpricing in regulated firm and unregulated firm. In other words, the level of underpricing on the regulated firm is not smaller than the unregulated firm, and (3) test the hypothesis 3 obtained t value of 1.253 with a significance of 0.213 (sig. > 0.025) , so it can be said that there is no difference in term of performance length in regulated firm and unregulated firm that performs the initial public offering (IPO) on the Indonesia Stock Exchange (IDX) year period from 2005 to 2011. Conclusions of this study are: (1) In the short run underpricing occurs in regulated firm and unregulated firm; (2) The level of underpricing on the regulated firm is not smaller than the unregulated firm; and (3) There is no difference in the long-term performance on the regulated firm and unregulated firm.

Keywords: *Underpricing, Long-Term Performance, IPO, Regulated Firm, and Unregulated Firm.*

KAJIAN HUKUM PEMBERIAN AKSES DATA NASABAH PERBANKAN KEPADA DIREKTORAT JENDERAL PAJAK

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Abstract

We often meet debate of giving access for tax authority to Customer's Bank Account in various media and opportunities, but until now there has been no solution. Each felt to have a strong legal basis supporting their opinion about bank secrecy. On the other hand, people have actually been aware of the importance of the access given to the tax authority. The Access will give a tremendous impact to state revenue, and indirectly provide convenience way for tax officials in carrying out their duties and of course provide legal protection and security for the tax officer in securing state revenue. Case law and threats faced by tax officers will be minimized. With powerful data base, it is expected the taxpayer rethink to manipulate taxation data. If all taxpayers get the same tretment, a sense of justice for them will be gotten, and finally all the taxpayer carry out tax obligations properly.

Keywords: *Access, Secrecy, Customer, Bank, Tax*

ANALISIS DASAR HUKUM PENGAKUAN BENDAHARA SKPD SEBAGAI BAGIAN DARI BUD

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Abstract

Based on regulation of Ministry of Home Affairs Number 64 Year 2013, local government recognize revenue at point cash received in Bendahara Penerimaan and recognize expenditure which use petty cash at point SPM signed. The point of recognition was rise to controversy related to conformity and inconformity with PSAP and IPSAP 2. IPSAP 2 inter alia stated that according to PSAP, revenue was interpreted as cash which received by Bendahara Penerimaan that until reporting date not deposited yet to RKUD, under the condition Bendahara Penerimaan as a part of BUD. The statement can be applied by analogy to a expenditures. Lack of regulations which state that Bendahara Penerimaan and Bendahara Pengeluaran as part of BUD or not, give rise to these controversy. This research purpose to make sure legally that Bendahara Penerimaan and Bendahara Pengeluaran as part of BUD or not so that controversy not to be continues. This is qualitative research and data was used are secondary and primary data. Based on research is concluded that Bendahara Penerimaan and Bendahara Pengeluaran are not part of BUD. In order to be a part of BUD, the government should set further in separate regulation.

Kata kunci: Bendahara, BUD, tugas, tanggung jawab, SKPD

**PERANAN KOMPETENSI DI BIDANG AKUNTANSI DASAR
TERHADAP PEMAHAMAN MATERI AKUNTANSI PEMERINTAH
BERBASIS AKRUAL DAN APLIKASI SAIBA
(Workshop Akuntansi Pemerintah Berbasis AkruaI dan Aplikasi SAIBA)**

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Abstract

The purpose of this research was to prove that competence of basic accounting have an influence on understanding of training materials in Workshop "Accrual Based Government Accounting and SAIBA Application". This Research used descriptive quantitative approach which consists of independent dan dependent variable. Independence variable in this research was competence of basic accounting. Dependent variable of this research was understandability in training materials of accrual based government accounting and SAIBA. The research data is primary data and secondary data. Primary data were obtained from the participants of the training in the form of the answer to the questionnaire. Secondary data is data base of participants, curriculum workshop, and pre-post test. The result of this research are competent in basic accounting has an influence to understanding of training material. These results can be evidenced from the average post test and the increase in the value of pre test to post test is higher than the group of participants who did not have competence in basic accounting. Gain indeks for participant group who have competence of basic accounting was 0,57 with criteria effective enough. Gain index for participants who do not have competence in basic accounting was 0,33, the criteria of "ineffective".

Keywords: Peranan, Kompetensi, Materi, Akuntansi, Pemerintah

PERANAN FOKUS PENYULUHAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DI KANWIL DJP D.I. YOGYAKARTA

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Abstract

Tax counseling becomes a necessity in the collection of taxes. With Indonesia's tax collection system that is the self-assessment system, plus increasing activities of tax extension to quickly increase the number of registered Taxpayer (WP), demanding the Directorate General of Taxation (DGT) to continue to conduct tax counseling activities to keep communities informed, willing, and able to fulfill the tax obligations. One indicator of taxpayer compliance is compliance in reporting tax payments through submission of Annual Income Tax (SPT PPh).. The compliance level is indicated by the ratio between the number of Annual Income Tax goes into the DGT against the number of taxpayers who shall deliver SPT. Implementation of tax counseling activities grouped into three focused counseling: taxpayer candidate, recent taxpayer and registered taxpayer. This research analyzes on how the counseling activities influence these three in increasing taxpayers compliance. Data studied were based on data which can be obtained in the field, the data for 2013-2015 including in-depth interviews with taxpayers, tax officials, and observers/tax experts. The data analysis was conducted quantitatively and obtained the results that the most influential in improving taxpayer compliance was counseling with a focus on registered taxpayer, followed by recent taxpayer. While the contribution of counseling focusing on taxpayer candidates in improving taxpayer compliance is not yet clear. This is understandable because the candidates did not have a NPWP yet, so there were possibilities they submit Annual Income Tax in the next year or even the next few years. Based on in-depth interviews with informants concluded that, in addition to counseling, other factor supporting the enhancement of tax compliance was good services; programs assisting people to pay and report the tax; knowledge of tax benefits and tax sanctions; law enforcement; and also good image from tax officials and all government officials.

Keywords: *tax counseling, tax compliance, registered taxpayer, tax extension*

ANALISIS PENGARUH MONOPOLI, INFORMASI YANG ASIMETRIS DAN TRANSPARANSI DAN AKUNTABILITAS TERHADAP KEINGINAN UNTUK MENGADOPSI SISTEM E-PROCUREMENT PADA KEMENTERIAN KEUANGAN

Dwi Ari Wibawa ¹⁾, Sutiono ²⁾

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Abstract

One of the objective of e-procurement is reducing opportunities for corruption in public procurement processess. This research examined the impact of monopoly of power, information asymmetry and transparency and accountability to the intent-to-adopt e-procurement. This study collected the perceptions of 118 procurement officers of all Echelon I of Finance Ministry and analysed using regression approach. The finding suggest that the intent-to-adopt e-procurement has a significant relationship with information asymmetry and transparency and accountability.

Keywords: e-procurement, transparency and accountability, monopoly power, information asymmetry.

**PENGARUH PENGENDALIAN INTERN, KOMPENSASI, INTERNALISASI
KEPATUHAN DAN *WHISTLE-BLOWING SYSTEM*
TERHADAP PERILAKU ETIS
PEGAWAI DIREKTORAT JENDERAL PAJAK (DJP)**

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Abstract

Directorate General of Taxation (DGT) has initiated an internal control system, compensation management of human resources, internalization of compliance and Whistle-blowing System. But there is still an employee behavior that is contrary to the DGT's Code of Ethics Employees. The purpose of this study is to provide empirical evidence about the effect of the Internal Control, Compensation, internalization of compliance and Whistle-blowing System influential against Ethical Conduct DGT Officer. This research is a causal comparative research. The study found that the internal control partially have a significant effect on ethical behavior, compensating partially have a significant effect on ethical behavior.

Keywords: *Code of Ethics, Whistle-blowing System, internalization of compliance.*

ANALISIS PENGELOLAAN KAS MENGANGGUR (*IDLE CASH*) PADA PEMERINTAH PUSAT

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Abstract

Government cash management experiences a significant change from administrative to active cash management. To date, idle cash placement in Bank Indonesia and implementation of the Treasury Notional Pooling bring returns for government in the range of Rp1 to 2 trillion per year. This result is considered not optimal since there are alternative placement options and/or other short-term investments resulting better yield. In addition, fees paid by the government for the loan is larger than the results obtained from placement of funds in Bank Indonesia. This study discusses the idle cash management implemented by the Directorate of State Treasury Management, Ministry of Finance. Analysis focuses on the return of placement of funds in Bank Indonesia and commercial banks as well as revenues from the implementation of Treasury Notional Pooling for government accounts consisting of expenditure treasurer accounts, revenue treasurer accounts, and other government accounts. This research employs descriptive qualitative simulation of mathematical calculations using cash management models outlined in the form of descriptive statistics. The results showed that idle cash management by placement of funds in Bank Indonesia remains not optimal, while the idle cash management by implementing Treasury Notional Pooling has obtained optimum results.

Keywords: *Active Cash Management, Cash Management, Idle Cash, Treasury Notional Pooling*

**PENERAPAN SURAT PERINTAH BAYAR (SPBy) DI SATUAN KERJA
KEMENTERIAN/LEMBAGA**

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Abstract

This study is one of the studies in the field of treasury aiming to find out the understanding of the application of Warrant Pay (Surat Perintah Bayar/ SPBy) in the work unit. Based on MoF Regulation number 190/PMK/PMK.05/ 2012 SPBy is an important document related to the disbursement of government spending. This document contains command from commitment maker officials (Pejabat Pembuat Komitmen) to the treasurer to disburse the money on a bill to the state that applies the petty cash mechanism. The analytical method used is descriptive analysis using qualitative research. The respondents of this study are Spending Treasurers, Signatory Officers of SPM, commitment maker officials and other officials in the work unit. The results showed that all respondents understand the obligation of making SPBy, but not all apply at the office. As many as 72% of respondents had already made SPBy while 28% of respondents have not made it. There were some obstacles encountered so SPBy has not been implemented optimally. The barriers were the limited personnel did not know about the document of SPBy, the lack of understanding of the powers and responsibilities of the treasury officials and the less optimal administration of documents because it felt so many financial documents that must be made.

Keyword : Warrant Pay (SPBy), treasurer, commitment maker officials (PPK), disbursement

PENGARUH KEPEMIMPINAN TRANSFORMASIONAL, KEPUASAN KERJA, PELATIHAN, DAN PENGEMBANGAN SUMBER DAYA MANUSIA TERHADAP *ORGANIZATIONAL CITIZENSHIP BEHAVIOR*

Hendra Sahputra

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Abstract

This research aims to empirically examine the effect of transformational leadership, job satisfaction, human resource training, and human resource development on organizational citizenship behavior at Secretariat Finance Education and Training Agency. Samples will be taken for all staff on the Secretariat of Finance Education and Training Agency. Sampling technique used was probability sampling. This study is analyzed by using multiple linier regression. Results of hypothesis testing in this study indicate that job satisfaction and human resource training have positive impact of organizational citizenship behavior. Meanwhile, the influence of transformational leadership and human resource development on organizational citizenship behavior is not significant.

Keywords: *Organizational Citizenship Behavior, Transformastional Leadership, Job Satisfaction, Human Resource Training, Human Resource Develompent.*

MENCEGAH PAJAK BERGANDA ATAS PENGHASILAN LINTAS NEGARA DALAM RANGKA MEA

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Abstract

In order to improve economic integration in Southeast Asia, Indonesia with other ASEAN countries agreed to form an integrated economic region called the ASEAN Economic Community (AEC). The AEC Blueprint agreed to work on building an effective network of bilateral agreements on avoidance of double taxation between ASEAN countries. This paper aims to gain an understanding of how each instrument to avoid double taxation whether unilateral, bilateral and multilateral applied to prevent double taxation across AEC member. The author argues that for AEC member that Indonesia does not have tax treaty, several articles in the domestic provisions can be used to prevent double taxation. As for countries with which Indonesia have tax treaty, the provision of tax treaty should be applied. But in fact, each country has a unique tax treaty. In order to harmonize the provisions of tax treaty its need to explore the possibility of making multilateral tax convention between AEC member.

Keywords: *double taxation, tax treaty, ASEAN, AEC, cross border taxation*

MENGGABUNGKAN MAPPING PETA BLOK DAN PEMBUATAN PROFIL HIGH RISE BUILDING UNTUK MENGOPTIMALISASIKAN PENGGALIAN POTENSI PAJAK

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Abstract

The concept of block map is a map that describes a geographical zone made up of a group of tax object bounded by the limits of natural and/or man-made boundaries for the sake of the imposition of the property tax in the area of public administration villages/wards. High Rise Building or tall buildings is a term to describe a building that has a high structure. Through the strategy mapping to map blocks of property tax (P2) and profiling High Rise Building it will be known whether the person or entity that obviously has a right or benefit on tax object on the NOP (Number of Tax Object) that it meets the tax obligations or not equal once. The method used in the property tax of Mapping Block P2 is by combing the block map in the area of surveillance, while profiling High Rise Building is used to match the data recorded by the master tenant taxpayer files so it can be used to explore the potential tax tax revenue.

Keywords: *Mapping, Map block, PBB P2, High Rise Building, intensification, extensification*

ANALISIS YURIDIS NORMATIF KETENTUAN DALUWARSA KETETAPAN PAJAK DALAM UNDANG-UNDANG KETENTUAN UMUM PERPAJAKAN

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Abstract

Normative judicial analysis of expiration date provision of tax assessment in the Law of Tax General Requirements discovered that the expiration date provision of tax assessment wasn't consistent with the principle of clarity of formulation, principle of justice, and principle of order and legal certainty. Formulation was unclear because the expiration date of tax assessment is only regulated in Article 13 and Article 15. Unclear formulation may cause legal uncertainty, thus causing injustice. To fulfill the principle of clarity of formulation, principle of justice, and principle of order and legal certainty, the Law of Tax General Requirements in the future should clearly mention expiration date provision of tax assessment, which includes Tax Underpayment Assessment Letter, Tax Overpayment Assessment Letter, Nil Tax Assessment Letter, Additional Tax Underpayment Assessment Letter, Advance Tax Overpayment Refund Decree, and Tax Collection Letter.

Keywords: Expiration date of tax assessment, clarity of formulation, justice, legal certainty

WAJIB PAJAK BADAN TIDAK MEMINJAMKAN BUKU, CATATAN, DAN/ATAU DOKUMEN YANG DIPERLUKAN DALAM PEMERIKSAAN, DAPATKAH DILAKUKAN PEMERIKSAAN BUKTI PERMULAAN?

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Unit Kerja: Pusat Pendidikan dan Pelatihan Pajak

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Abstrak:

Ketentuan peraturan perundang-undangan perpajakan mengatur bahwa Wajib Pajak badan yang diperiksa yang tidak meminjamkan buku, catatan, dan/atau dokumen yang diperlukan dalam pemeriksaan sehingga tidak dapat dihitung besarnya penghasilan kena pajak, maka “penghasilan kena pajaknya dapat dihitung secara jabatan” sesuai dengan ketentuan peraturan perundang-undangan perpajakan. Namun ketentuan ini diatur dalam peraturan pelaksanaan, tidak diatur dalam Undang-undang KUP. Ketentuan peraturan pelaksanaan tersebut adalah Pasal 11 ayat (4) PP 74 Tahun 2011 dan Pasal 31 ayat (2) PMK No.17/PMK.03/2013 stdd PMK No.184/PMK.03/2015. Walaupun ketentuan tersebut tidak diatur dalam Undang-undang KUP, ketentuan tersebut mengacu pada Pasal 48 Undang-undang KUP. Dengan demikian, secara vertikal, Undang-undang KUP sudah sinkron dengan ketentuan peraturan pelaksanaannya. Penggunaan “frasa penghasilan kena pajaknya dapat dihitung secara jabatan” bagi Wajib Pajak badan yang tidak meminjamkan buku, catatan, dan/atau dokumen yang diperlukan dalam pemeriksaan dapat ditafsirkan oleh Pemeriksa Pajak untuk tidak mengusulkan pemeriksaan bukti permulaan pada tingkat pelaksanaannya karena secara tersirat frasa “penghasilan kena pajaknya dapat dihitung secara jabatan” lebih menekankan pada pengenaan pajak dengan penghitungan penghasilan kena pajak secara jabatan. Hal ini, terlihat dari perubahan tindak lanjut yang diatur dalam ketentuan peraturan pelaksanaan yang berlaku sebelumnya yaitu Pasal 17 ayat (4) PP 80 Tahun 2007 dan Pasal 17 ayat (2) PMK No. 199/PMK.03/2007 stdd PMK No. 82/PMK.03/2013 yang mengatur secara tegas untuk diusulkan pemeriksaan bukti permulaan bagi Wajib Pajak badan yang tidak meminjamkan buku, catatan dan/atau dokumen yang diperlukan dalam pemeriksaan. Berdasarkan analisis horizontal atas ketentuan sanksi dalam Undang-undang KUP bagi Wajib Pajak yang tidak meminjamkan buku, catatan dan/atau dokumen yang diperlukan dalam pemeriksaan, terdapat dua alternatif sanksi yaitu sanksi administrasi atau sanksi pidana. Oleh karena itu, maka frasa “penghasilan kena pajaknya dapat dihitung secara jabatan” dalam ketentuan peraturan pelaksanaan bagi Wajib Pajak badan yang tidak meminjamkan buku, catatan, dan/atau dokumen yang diperlukan dalam pemeriksaan perlu dilakukan penyempurnaan menjadi “penghasilan kena pajaknya dapat dihitung secara jabatan atau diusulkan pemeriksaan bukti permulaan”.

Kata Kunci:

Wajib Pajak badan, tidak meminjamkan buku, catatan, dan/atau dokumen yang diperlukan dalam pemeriksaan, pemeriksaan bukti permulaan, penyempurnaan.

SURVEY OPINI *STAKEHOLDERS* PENGELOLAAN KEUANGAN BADAN LAYANAN UMUM BIDANG PENDIDIKAN

Tohirin, Mukhtaromin

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Abstract

The research aims to identify and analyze the level of satisfaction to all the stakeholders in the service element 4 BLU unit, identify and analyze the elements of what services been good so need to be maintained in order to give you the satisfaction of stakeholders, analyzing the ratio between interest (importance) to performance (performance) based service indicators, and analyze what aspect priorities should get significant attention in the financial management of BLU. In accordance with the research objectives, methods and analysis used in this study is the analysis of descriptive statistics, IPA and SEM. The result of this research is most of the respondents said they were satisfied or fairly satisfied with the proportion of 43% and 41%. In general, the level of satisfaction of stakeholders, the Common Services Agency with sample 4 campus in the position enough or 3.35 of a scale of 1 to 5. From the analysis using the IPA method, the obtained results are four elements that need to get a performance improvement priorities to enhance the level of satisfaction BLU education stakeholders, namely openness/ease of access to information, information requirements and procedures, staff attitude, service and turnaround time. In addition there are three elements that need to get a performance improvement priorities to enhance the level of satisfaction BLU education stakeholders, namely compliance with the provisions established procedures, personnel capabilities, and access to services.

Keywords: BLU, AHP, SEM, CSI, and improvement priorities.

**Kajian Minimnya Minat Turis Asing Memanfaatkan Kebijakan Fiskal
Vat Refund Di Bandara International Adi Sutjipto Yogyakarta, Bandara
Juanda Surabaya dan Bandara Internasional Kualanamu Medan**

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PUSDIKLAT PAJAK

Abstraks

Indonesian goverment has issued a fiscal policy since April 1st, 2010 in order to increase national revenue by supporting tourism promotion activities. The supports are given through the fiscal side in the form of a vat refund (VAT refund) for foreign tourists who have spent their money in vat refund service areas such as Denpasar, Jakarta, Yogyakarta, Surabaya, and Medan. Five international airports are apparently the interest of foreign tourists who use the facilities of VAT refund is the most dominant in the international airport Ngurah Rai airport Denpasar. The Government chooses the airport with foreign tourists consider to the data obtained from the immigration office and the ministry of tourism . It is interesting to conduct a study to evaluate the lack of interest off foreign tourists of VAT refund facility in Denpasar Ngurah Rai international airport. Due to open Vat refund service counters require a lot of facilities and infrastructure as well as qualified human resources.

Keyword : Fiscal Policy, less interested , VAT Refund, Foreign Tourism, The International Airport Ngurah Rai Airport Denpasar.

Evaluasi Kebijakan Fasilitas Kemudahan Impor Tujuan Ekspor (KITE) Dalam Rangka Mendukung Kebijakan Pemerintah di bidang Ekspor.

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Abstract

This research aims to describe the results of research regarding the evaluation of policies to provide facilities for drawback system (KITE) particularly in Finance Minister Regulation, specially PMK no 176 / PMK.04 / 2013 and No. 177 / PMK.04 / 2013 that polish up Minister of Finance Regulation PMK no 253 / PMK .04 / 2011 and 254 / PMK.04 / 2011. This research is based on observations and interviews that are conducted by the authors. In which, there are indicators of constraints in implementation of the KITE facilities regulation, as well their influence the decline of exports value from KITE facilities. Research methodology that's used is Mixed Methods in the form evaluation of policies. The data collection methode are observation, documentation, and interviews. The collected date will be served by reducing unnecessary data that hasn't related with this research. Once that is done drawing conclusions / verification . Based on the results of the discussion and conclusions , the authors propose the following recommendations despite the general objectives of the policy of the KITE facility, already approaching what is to be expected that the facilities granted to the company that really fit / right and give a boost export activities , however DJBC must remain innovate in providing services and supervision in particular to overcome operational constraints that exist in the field.

Keywords: Drawback System (KITE), The evaluation of policies.

**DESAIN SISTEM PELAKSANAAN DAN PENATAUSAHAAN ANGGARAN
PENDAPATAN DAN BELANJA DESA DALAM RANGKA PENINGKATAN
AKUNTABILITAS PENGGUNAAN DANA DESA SEBAGAI IMPLIKASI
UNDANG-UNDANG NOMOR 6 TAHUN 2014 TENTANG DESA
(STUDI KASUS PADA DESA JENETALLASA, KABUPATEN GOWA)**

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Abstract

The issuance of Law No. 6, 2014 concerning Villages has direct implications to the structure of Village Budget (APBDesa) in the form of the Village Fund (Dana Desa) which is particularly regulated in Government Regulation No. 60, 2014. The Village Fund is a manifestation of challenging, yet fundamental opportunity faced by the villages government currently. The purpose of this research is to design an implementation and administration system of APBDesa of Jenetallasa Village, Gowa Regency, in order to improve the accountability of the village fund management. To obtain a comprehensive picture of the existing condition of village fund management by The Village, we conducted a case study on The Village. The main reference used as the benchmark in designing the system is the Ministry of Home Affairs Regulation No. 13, 2006 regarding Guidelines for Financial Management as amended twice. The results of this study are new comprehensive systems which are expected to contribute in the development of financial management system especially for village government and to improve Ministry of Home Affairs Regulation No. 37, 2007 which do not adequately accommodate the challenges and complexities faced by villages based on the most current condition.

Keywords: *Village Fund, Accountability, Implementation and Administration System.*