

INTISARI

Tujuan penelitian: Penelitian ini bertujuan untuk menganalisis penyebab perbedaan antara angka penjualan dan pembelian yang dilaporkan pada SPT Masa PPN dan SPT Tahunan PT ABC untuk tahun pajak 2020–2022, serta mengkaji perilaku kepatuhan pajak perusahaan berdasarkan pendekatan *Theory of Planned Behavior (TPB)*.

Desain/metodologi/pendekatan: Penelitian ini menggunakan pendekatan kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara semi-terstruktur dan dokumentasi.

Temuan penelitian: Hasil penelitian menunjukkan bahwa perbedaan pelaporan disebabkan oleh beberapa faktor. Temuan positif meliputi bonus dari supplier yang tidak dikenakan PPN sesuai SE-50/PJ/2012 dan pengkreditan pajak masukan yang masih dalam batas waktu menurut PMK 81/2024. Sementara itu, temuan negatif mencakup pendapatan jasa yang tidak difakturkan, penjualan tanpa faktur pajak, pemakaian sendiri tanpa pelaporan, serta kesalahan administratif pada pembelian. Temuan negatif ini umumnya terjadi akibat kurangnya pemahaman wajib pajak terhadap peraturan perpajakan. Dari sisi TPB, PT ABC menunjukkan sikap positif terhadap kewajiban perpajakan, adanya tekanan dari konsultan pajak (norma subjektif), dan persepsi kontrol perilaku yang terbantu oleh pihak eksternal, meskipun masih terdapat kendala internal.

Kontribusi akademis: Penelitian ini diharapkan dapat memperkaya kajian akademik di bidang kepatuhan pajak dan pelaporan PPN, serta memberikan kontribusi terhadap penerapan TPB dalam konteks pelaporan perpajakan perusahaan.

Implikasi praktis/kebijakan: Penelitian ini memberikan gambaran kepada Wajib Pajak mengenai pentingnya pemahaman regulasi, konsistensi pelaporan, serta perlunya sistem pelaporan yang lebih tertib dan terdokumentasi.

Keterbatasan penelitian: Penelitian ini terbatas pada perusahaan otomotif dengan narasumber dari pihak internal, sehingga tidak mencakup perspektif otoritas pajak.

Kata kunci: *SPT Masa PPN, SPT Tahunan, Theory of Planned Behavior.*

ABSTRACT

Research objectives: *This study aims to analyze the causes of differences between in sales and purchase figures reported in Periodic Tax Return and the Annual Tax Return of PT ABC for the fiscal years 2020–2022, and to examine the company’s tax compliance behavior using the Theory of Planned Behavior (TPB) approach.*

Design/methodology/approach: *This study employs a qualitative research method with a case study approach. Data were collected through semi-structured interviews and documentation.*

Research Findings: *The findings indicate that reporting differences are caused by several factors. Positive findings include bonuses from suppliers that are not subject to VAT in accordance with SE-50/PJ/2012, and input tax credits claimed within the permitted timeframe as PMK 81/2024. Negative findings include unreported service income, sales without tax invoices, self-use of goods without proper documentation, and administrative errors in recording purchases. These negative findings are generally due to the taxpayer’s limited understanding of tax regulations. From the TPB perspective, PT ABC exhibits a positive attitude toward tax obligations, experiences normative pressure from tax consultants, and shows a level of perceived behavioral control assisted by external parties, despite facing internal challenges.*

Academic contribution: *This study is expected to enrich academic literature in the area of tax compliance and VAT reporting, as well as contribute to the application of TPB in the context of corporate tax reporting.*

Practical/policy implications: *The study provides insights for taxpayers on the importance of understanding tax regulations, ensuring reporting consistency, and the need for a more orderly and well-documented reporting system.*

Research limitations: *This study is limited to an automotive company with data collected only from internal sources, and therefore does not include the perspective of tax authorities.*

Keywords: *Periodic Tax Return, Annual Tax Return, Theory of Planned Behavior.*