

Comparison Analysis of Taxable Income (PKP) Taxpayer before and After-Tax Audit

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Abstract

There is a big difference between taxable income before and after inspection by the tax office, resulting in the taxpayer lacking goods. This study aims to analyze the comparison of the taxable income of corporate taxpayers before and after the tax audit. This study uses a descriptive analysis method with a case study approach. Then the data collection consisted of secondary data obtained through documentation studies, then the data were analyzed using a paired difference test with student t. The results of a comparative analysis of the taxable income of corporate taxpayers before and after the tax office audited 20 clients of KKP Drs. A.J. Jacob & Partners Bandung, that based on the analysis of the difference test, obtained information that with a significance level below 10% or 90% confidence there is a very strong and positive relationship between sales volume, cost of goods sold, operational costs, and net income of tax objects before being examined with after inspection by the tax office. The taxable income of corporate taxpayers has a significant difference before and after. The two points above have implications for the management of KKP Drs. A.J. Jacob & Partners Bandung to continue to carry out quality bookkeeping and auditing following the tax rules for its clients so that in determining the taxable income of corporate taxpayers there are not many that must be corrected by the tax service office. As a consequence of the above differences, KKP's client, Drs. A.J. Jacob & Partners Bandung must pay the tax underpayment of Mandatory Corporate Income Tax.

Keywords

taxable income; corporate taxpayer; tax audit; tax service office



I. Introduction

The tax reform in 1984 has created a fundamental change in the tax collection system and procedure, according to the Official Assessment System as a Self Assessment System.

The Official Assessment System is a tax collection system where the amount of tax owed paid by the taxpayer is influenced by the tax authorities. Meanwhile, the Self Assessment System is a tax collection system in which the authority to calculate the amount of tax owed by the tax authorities is fully delegated to the relevant taxpayer to calculate, calculate, deposit, pay, and report the tax. Implementation of Self Assessment which requires Taxpayers to calculate, pay & report their tax calculations causes the need for an understanding of tax regulations & provisions. This is needed so that the reported taxes are synchronous and do not violate applicable regulations.

To test the compliance of taxpayers, especially the preparation of tax returns (SPT), the Directorate General of Taxes is authorized to carry out inspections that require fiscal correction.

In other terms, in the Self Assessment System, taxpayers must be active in carrying out their tax obligations, starting from registering themselves as taxpayers, calculating, calculating payments, and reporting taxes using a notification letter. The Tax Return (SPT) must be filled validly, completely, and clearly by the Taxpayer.

The struggle faced by taxpayers in Indonesia is that the people are not ready to apply the Self Assessment System in general, this is caused by a lack of tax knowledge and the level of enlightenment & honesty of taxpayers, as a result of carrying out their tax obligations permanently they cannot report the calculation of taxable income.

In general, taxpayers who do free business will prepare financial reports that are not the same between commercial financial statements and fiscal financial statements which are attachments based on the Tax Return (SPT) submitted to the Directorate General of Taxes. These differences are not intended for specific purposes, such as tax smuggling, tax evasion, but tend to adjust using the provisions of tax laws and regulations, which causes permanent disparities and time disparities.

The results of a previous study written by Rohaedi informed that the output of calculating gross income from corporate taxpayers in the notification letter (SPT) has a significant disparity using the output of calculating gross income from the examiner, using a homogeneous-homogeneous difference of Rp. 4,912,433.50 per company, (2) the main price calculation output from corporate taxpayers on the notification letter (SET) has a significant disparity using the main price calculation output from the examiner, using a homogeneous-homogeneous difference of Rp. 9,574.12 (3) the output of the calculation of the operational portfolio from the corporate taxpayer in the notification letter (SPT) has a significant disparity using the output of the calculation of the operational portfolio from the examiner, using a homogeneous-homogeneous difference of Rp. 822,907.41 per company (30:5).

Based on the description, it strengthens the author's estimate that taxable income must be corporate tax which is several bills (customers) based on the Tax Consultant Office of Drs. A.J. Jacob & Partners always have discrepancies using the output of inspections carried out by the Tax Service Office (KPP). To describe the author's allegations, it is necessary to study the reality of how much disparity in the output of income tax calculations submitted by corporate taxpayers in the Tax Return (SPT) which is a bill from the Tax Consultant Office Drs. A.J. Jacob & Partners uses the fiscal inspection output report. This research is crucial because it will be useful not only for the development of science, especially taxation, but will also be useful for companies in recording various other ways to increase company performance, especially in reducing the tax burden.

The purpose and objective of this research are to obtain clarity regarding the differences in the taxable income of corporate taxpayers before and after-tax checking at the Tax Service Office.

II. Research Methods

The method used in this study is a comparative study method conducted by survey method. This study was designed with a structured crystallization level, meaning that the research design was well structured and the hypothesis was formulated correctly. This research was conducted at the Tax Consultant Office of Drs. A.J. Jacob & Partners in Bandung, having its address at Jalan Kotabaru III No. 12 Bandung. The study period is estimated to be 4 months.

This study uses 2 types of data, namely: primary data & secondary data. The main data is the output of inspections carried out by the Tax Service Office on corporate tax returns which are invoices from the Tax Consultant Office of Drs. A.J. Jacob & Partners in

Bandung. Secondary data is the financial report submitted by the Taxpayer through the Tax Return (SPT) by the Tax Consultant Office, Drs. A.J. Jacob & Partners in Bandung to the Tax Service Office.

The method of determining the research sample used is Simple Proportional Random Sampling in all regulatory bodies that are examined by the Bojonagara Tax Office Bandung. From the calculation output, the minimum sample size in this study is 20 companies. The data collection procedure used is a non-exclusive communication technique using sensory donations for data collection in the form of documentation studies. In this study, to test the hypothesis, it is necessary to first obtain data following the research variables, which are then processed & analyzed, and conclusions are drawn.

III. Discussion

3.1 Result

a. Research Result

Tax Consultant Office (KKP) Drs. A.J. Jacob & Partners Bandung know that Income Tax (PPH) is a tax subject and object that can be used as a client. This PPh is regulated according to Law no. 7 of 1983 concerning Income Tax and its amendments to the Act. This law regulate s the imposition of taxes on the income of individuals (individuals) and entities regarding the use of income received during one tax year.

Guidelines for KKP Drs. A.J. Jacob & Partners Bandung, in defining that corporate tax must be a client is an entity established or domiciled in Bandung in particular & Indonesia is usually no longer a tax subject after the completion of liquidation & for an entity established or domiciled outside Indonesia, no longer as a tax subject Indonesia, at the time of the breakdown of economical interaction using Indonesia, since it is no longer possible to earn or earn according to Indonesia.

As discussed earlier, that in the taxation system in Indonesia, the tax must be given a religion to calculate, calculate, & pay for the amount of tax owed by yourself. For the implementation of the tax system, KKP Drs. A.J. Jacob & Partners Bandung, which is a group consulting service, provides services related to tax matters. Income Tax is a type of subjective tax whose tax obligations are attached to the relevant Tax Subject (Hendayana, 2021). Tax is a requirement that has been established by the state as a civic duty (Marpaung, 2020). . Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public (Siregar, 2019).

Based on the procedure for limiting income tax above, up to now those who have reported through the 2002 SPT to the Tax Service Office (KPP) include, among others, the Corporate Income Tax. The amount of this tax before inspection according to the Tax Service Office for 20 samples of corporate tax is shown in the table below.

Table 1. Tax Service Office (KPP)

No	Company Name	NPWP	Before Checking	
			Taxable income (PKP)	Paid Corporate Tax
1	CV. S	01.	645.243,5- 421.000	214,316 43,307
2	PT. H	01.	436.050,7- 423.000	3,608,923 1,065,177

3	CV. HP	01.	436.151.7- 423.000	4,657,243	1,379,673
4	PT. PE	01.	448.293.9- 422.000	23,290	2,329
5	PD. GR	07.	051.127.4- 421.000	21,721	2,172
6	PD. BD	04.	006.310.9- 421.000	10,577	770
7	PT. OM	01.	555.241.7- 422.000	160,249	30,605
8	PT. IN	01.	671.409.9- 421.000	2,149,333	626,700
9	CV. SR	01.	645.343.9- 421.000	202,399	43,220
10	PT. CL	01.	105.166.1- 424.000	391,684	100,005
11	PT. NA	01.	130.799.8- 428.000	109,710	15,413
12	PT. NI	01.	836.933.0- 428.000	144,734	25,920
13	PD. PM	06.	071.015.9- 423.000	38,181	1,704
14	PT. BT	01.	678.149.4- 428.000	57,667	6,150
15	PT. TR	01.	579.863.0- 421.000	70,380	12,364
16	PD. TG	06.	166.022.1- 428.000	44,000	3,150
17	PD. TT	04.	040.517.7- 421.000	7,262	726
18	PT. GM	01.	130.795.6- 428.000	16,929	1,693
19	PT. SM	01.	525.126.7- 428.000	53,037	5,441
20	PD. YANG	06.	022.420.1- 428.000	78,598	8,040
				12,060,233	3,374,559

Source: Secondary Data KKP Drs. A.J. Jacob & Colleague,
Bandung

Regarding the data analysis above, this can be seen in the discussion in the data discussion sub-chapter.

b. Policy and Condition of Corporate Income Tax after Tax Office Checks on KKP Drs. A.J. Jacob & Bandung Partners

After KKP Drs. A.J. Jacob & Partners Bandung reported the Corporate Taxpayer SPT to the Tax Service office, so in less than 2 years the KKP client Drs. A.J. Jacob & Partners Bandung is always re-checked by the tax office on the correctness of filling out the SPT with fictional ones in the field.

c. Issuance of Tax Check Order (SPPP)

The procedure for issuing a Tax Check Order that has been implemented by the local KPP has been following the applicable procedures, where the first step is to determine which taxpayers will be audited, by the Verification Sub-Section in the local KPP's Corporate Income Tax Section.

To find out more clearly & narratively regarding Corporate Taxpayer Income Tax after a simple field inspection by the Tax Service Office, it appears as follows:

Table 2. Taxable Income (PKP) and Corporate Income Tax that should be paid after Checking by the Tax Service Office (In Thousands of Rupiah) N = 20

No	Company Name	NPWP	After Checking	
			Taxable income (PKP)	Paid Corporate Tax
1	CV. S	01. 645.243.5-421.000	283,288	67,486
2	PT. H	01. 436.050.7-423.000	3,850,711	1,137,713
3	CV. HP	01. 436.151.7-423.000	4,891,338	1,449,901
4	PT. PE	01. 448.293.9-422.000	37,071	2,957
5	PD. GR	07. 051.127.4-421.000	24,813	2,481
6	PD. BD	04. 006.310.9-421.000	11,190	831
7	PT. OM	01. 555.241.7-422.000	201,788	43,036
8	PT. IN	01. 671.409.9-421.000	3,014,408	886,822
9	CV. SR	01. 645.343.9-421.000	240,421	54,626
10	PT. CL	01. 105.166.1-424.000	437,621	113,786
11	PT. NA	01. 130.799.8-428.000	152,742	28,322
12	PT. NI	01. 836.933.0-428.000	172,193	34,158
13	PD. PM	06. 071.015.9-423.000	58,806	3,775
14	PT. BT	01. 678.149.4-		

			428.000	122,775	19,333
			579.863.0-		
15	PT. TR	01.	421.000	74,810	13,693
			166.022.1-		
16	PD. TG	06.	428.000	58,321	4,350
			040.517.7-		
17	PD. TT	04.	421.000	11,632	1,163
			130.795.6-		
18	PT. GM	01.	428.000	24,305	2,430
			525.126.7-		
19	PT. SM	01.	428.000	79,211	9,367
			022.420.1-		
20	PD. YANG	06.	428.000	101,123	11,531
				13,848,56	
				7	3,887,761

Source: Secondary Data KKP Drs. A.J. Jacob
& Colleague Bandung (Details Attached)

Regarding the data analysis above, this can be seen in the discussion in the data discussion sub-chapter.

3.2 Discussion

Moving on to the data from the research above, which is about the income tax of corporate taxpayers before and after a simple field check, the following authors try to conduct a discussion following the identification of the problem that the author sets upfront, which is shown in the sub-chapter discussion below.

a. Descriptive Analysis of Taxable Income of Corporate Income Tax before Checking by the Tax Service Office

From the information obtained according to the data that has been obtained, the examiner conducts research & testing in books, documents & records that have been submitted by taxpayers as a result of which the object of corporate income tax can be affected based on books, documents, documents according to the records submitted by the taxpayer are compared using the Annual & Periodic / Monthly SPT Report that has been reported by the Taxpayer.

In the research that the author is taking here, it is inspection data that has been completed by PSL on Corporate Income Tax for the burden of balance tax which is a client of KKP Drs. A.J. As a result, Jacob & Partners Bandung can find out whether there is a significant disparity or not after a Simple Field Check on Corporate Income Tax.

Based on the simple field inspection policies & steps, it turns out that the condition of income tax must be corporate tax after a simple field inspection is always there is always a disparity as a result of having to tax which is the Client of KKP Drs. A.J. Jacob & Partners Bandung always has a tax debt that must be paid.

To find out more clearly & narratively about Corporate Taxpayer Income Tax after a simple field inspection by the Tax Service Office, it appears as follows.

Table 3. Description of Taxable Income before Simple Field Checking by the Tax Service Office (In Thousands of Rupiah)

		Statistics		
		Penjualan Sebelum Pemeriksaan	HPP Sebelum Pemeriksaan	Laba Kotor Sebelum Pemeriksaan
N	Valid	20	20	20
	Missing	0	0	0
Mean		11947984.15	9561944.8000	2386039.3500
Mode		110774.00 ^a	87455.00 ^a	23320.00 ^a
Std. Deviation		21954311.20	17570020.43	4464407.823
Minimum		110774.00	87455.00	23320.00
Maximum		67068923.00	53976621.00	15209420.00
Sum		238959683.00	191238896.00	47720787.00

a. Multiple modes exist. The smallest value is shown

		Statistics		
		Biaya Operasi Sebelum Pemeriksaan	Laba Kena Pajak Sebelum Pemeriksaan	Pajak Yang Telah Dibayar
N	Valid	20	20	20
	Missing	0	0	0
Mean		1783027.6500	603011.6500	168727.9500
Mode		9877.00 ^a	7262.00 ^a	726.00 ^a
Std. Deviation		3366877.572	1305504.834	389153.77322
Minimum		9877.00	7262.00	726.00
Maximum		13060087.00	4657243.00	1379673.00
Sum		35660553.00	12060233.00	3374559.00

a. Multiple modes exist. The smallest value is shown

With the donation of SPSS results above, information is obtained, that the requirements for mandatory corporate taxable income by 20 KKP Clients Drs. A.J. Jacob & Partners Bandung shows the following:

- **N Value**
The value of N on the SPSS output shows that the entire amount of data before inspection which includes sales, HPP, gross profit, operating portfolio, taxable profit, and tax payable is valid (valid to be processed) is 20 clients of Corporate Taxpayers while the missing data (Missing) is zero. Here means that all data is ready to be processed.
- **Sum Value**
The sum value or amount before checking reported by Kien KKP Drs. A.J. Jacob & Partners Bandung in terms of sales volume of IDR 238,959,683,000 with the cost of goods sold IDR 191,238,896,000, so that a gross profit of IDR 47,720,787,000, or a gross profit margin of 20% is obtained. Furthermore, it is reduced by the total operating costs of Rp. 35,660,553,000, so that the net profit of the tax object (taxable) is Rp. 12,060,233,000 or a net profit margin of 5% and finally the total corporate tax paid by 20 KKP clients Drs. A.J. Jacob & Partners Bandung reached Rp 3,374,559,000, - or 28% of the tax object's net profit.
- **Maximum Value and Minimum Value**
Departing on the number reported by 20 CTF clients Drs. A.J. Jacob & Partners Bandung above, if you look at the sales before checking, the largest reported Rp 67,068,923,000, - and the smallest Rp 110,774,000, - with the highest cost of Rp 53,976,621,000 and the smallest Rp 87,455,000, so that the value achieved The largest

gross profit was Rp. 15,209,420,000, or a gross profit margin of 23% and the lowest gross profit was Rp. 23,320,000, or a gross profit margin of 21%. Furthermore, it is reduced by the largest number of business operating costs of Rp. 13,060,087,000, - and the smallest of Rp. 9,877,000, - so that the largest net profit for the tax object is Rp. 4,657,243,000, or a net profit margin of 7% and the lowest is Rp. 7,262,000, - or net profit margin 7%. And finally the amount of corporate income tax that has been paid by 20 KKP clients, Drs. A.J. Jacob & Partners Bandung, the highest is Rp. 1.379.673.000,- or 30% of the tax object's profit and the lowest is Rp. 726.000,- or 10% of the tax object's profit.

- **Mode Value**
Sales volume before checking which is often reported by 20 KKP Clients Drs. A.J. Jacob & Partners Bandung approached Rp. 110,774,000, - with a cost of Rp. 87,455,000, - so that the gross profit was Rp. 23,320,000, - or a gross profit margin of 21%. Then the operating costs are reduced by Rp. 9,877,000, - so that the net profit of the tax object is Rp. 7,262,000, - or a net profit margin of 7%. With this net profit value, the amount of mandatory corporate income tax that 20 clients of KKP Drs. A.J. Jacob & Partners Bandung approached the figure of Rp 726,000, - or 10% of the net profit of the tax object.
- **Mean Value**
Moving on to the sum value, mode, max value, and min value above, when viewed from the average value before checking the sales volume reported by 20 KKP Drs. A.J. Jacob & Partners Bandung amounted to Rp. 11,947,984,000.- with a cost of goods sold of Rp. 9,561,945,- so that an average gross profit of Rp.2,386,039,000,- or gross profit margin was achieved. Then the profit is reduced by an average operating cost of Rp 1,783,028,000, - so that the net profit for the tax object is Rp 603,012,000, - or a net profit margin of 5%. Based on this net profit, the amount of corporate income tax payments before checking is an average of IDR 168,728,000 or 28% of the net income of the tax object.

Based on the above analysis, it can give meaning before checking by the Tax Office on 20 KKP Drs. A.J. Jacob & Partners Bandung total taxable income for corporate taxpayers is IDR 12,060,233,000, so that the amount of corporate income tax that has been paid has reached IDR 3,374,559,000, or 28% of the net income of the tax object with the highest value of IDR 1,379,673,000, or 30 % of net profit and the lowest is IDR 726,000,- or 10% of net profit. For all of this, the amount of mandatory corporate income tax that has been paid before checking is an average of IDR 168,728,000 or 28% of the net profit of the tax object.

b. Descriptive Analysis of Corporate Taxable Income after Checking by the Tax Service Office

Based on the annual tax return that has been reported by 20 KKP clients, Drs. A.J. Jacob & Partners Bandung before checking and the amount of Corporate Income Tax payment above, it turned out that after checking by the tax service office the condition of sales volume, HPP, gross profit, operating costs, net profit as a tax object, and the amount that should be paid, the SPSS output appears below this.

Table 4. Descriptive on Taxable Income of Corporate Compulsory after Simple Field Checking by the Tax Service Office (In Thousands of Rupiah)

Statistics				
		Penjualan Setelah Pemeriksaan	HPP Setelah Pemeriksaan	Laba Kotor Setelah Pemeriksaan
N	Valid	20	20	20
	Missing	0	0	0
Mean		11977558	9550955.5500	2426802.3000
Mode		111904.00 ^a	91971.00 ^a	19933.00 ^a
Std. Deviation		22002449	17554803.38	4530374.084
Minimum		111904.00	91971.00	19933.00
Maximum		67272347	53973823.00	15517523.00
Sum		2.40E+08	191019111.00	48532046.00

a. Multiple modes exist. The smallest value is shown

Statistics				
		Biaya Operasi Setelah Pemeriksaan	Laba Kena Pajak Setelah Pemeriksaan	Pajak Yang Harus Dibayar
N	Valid	20	20	20
	Missing	0	0	0
Mean		1734173.8500	692428.3500	194388.0500
Mode		8742.00 ^a	11190.00 ^a	831.00 ^a
Std. Deviation		3252360.646	1427563.519	426273.162
Minimum		8742.00	11190.00	831.00
Maximum		12503115.00	4891338.00	1449901.00
Sum		34683477.00	13848567.00	3887761.00

a. Multiple modes exist. The smallest value is shown

With the help of the SPSS output above, information was obtained, that the condition of mandatory corporate taxable income by 20 KKP Clients Drs. A.J. Jacob & Partners Bandung after checking by the tax service office are as follows:

- **N Value**
N value in Output SPSS shows that all data after checking by the tax office which includes sales, HPP, gross profit, operating costs, taxable profit, and taxes to be paid including valid (legitimate to be processed) is 20 clients of Corporate Taxpayers while missing data (missing) is zero. Here means that all data is ready to be processed.
- **Sum Value**
The sum value or the amount after checking reported by the CTF client Drs. A.J. Jacob & Partners Bandung in terms of sales volume of IDR 239,551,153,000 (up 0.25%) with cost of goods sold IDR 191,019,111,000.- (down 0.11%) so that a gross profit of IDR 48,532,046,000,- (up 1.70%) or gross profit margin of 20% (unchanged). Furthermore, it is reduced by the total operating costs of Rp. 34,683,477,000 (down 2.74%) so that the net profit for tax objects is Rp. 13,848,567, 000 (increase 15.21%) or net profit margin of 6% (increases). 14.83%) and finally the total corporate tax to be paid by 20 clients of KKP Drs. A.J. Jacob & Partners Bandung reached Rp 3,887,761,000, - (up 15.21%) or 28% of the tax object's net profit.
- **Maximum Value and Minimum Value**
Departing on the number reported by 20 CTF clients Drs. A.J. Jacob & Partners Bandung above, when viewed after checking sales, the largest reported was Rp. 67,272,347,00 (up 0.30%) and the smallest was Rp. 111,904,000 (up 1.02%) with the highest cost of goods sold reaching Rp. 53,973,823,000,- (down 0.01%) and the

smallest Rp 91,971,000 (up 5.16%) so that the largest gross profit value is Rp 15,517,523,000 (up 2.03%) or gross profit margin of Rp. 23% (unchanged) and the lowest gross profit was Rp 19,933,000 (down 14.52%) or gross profit margin 18% (down 2.30%). Furthermore, it is reduced by the largest business operating costs of Rp 12,503,115,000 (down 4.26%) and the smallest Rp 8,742,000 (down 11.49%) so that the largest tax object net profit is Rp 4,891,338,000 (increase). 5.03%) or net profit margin of 7% (unchanged) and the lowest was Rp. 11.190.000,- (up 54 %) or net profit margin of 10% (up 54.09%). And finally the amount of Corporate Income Tax that must be paid by 20 KKP clients, Drs. A.J. Jacob & Partners Bandung was the highest at IDR 1,449,901,000 (up 5.09%) or 30% of taxable profit and the lowest was IDR 831,000 (up 14.46%) or 7% of taxable income.

- Mode Value

Sales volume after checking which is often reported by 20 KKP Clients Drs. A.J. Jacob & Partners Bandung approached Rp 8,742,000 (down 11.49%) with cost of goods sold Rp 11,190,000,- (up 54%) so that the gross profit was Rp 19,933,000 (down 14.52%) or a gross profit margin of 18%. (down 3%) Then reduced operating costs of Rp 111,904,000, - (down 11.49%) so as to achieve a taxable net profit of Rp 11,190,000 (up 54 %) or a net profit margin of 7% (unchanged). With this net profit value, the amount of mandatory corporate income tax that 20 clients of KKP Drs. A.J. Jacob & Partners Bandung approached the figure of Rp 831,000, - (up 14.46 %) or 7% of the tax object's net profit (down 3%).

- Mean Value

Moving on to the sum value, mode, max value, and min value above, when viewed from the average value after checking the sales volume reported by 20 KKP Drs. A.J. Jacob & Partners Bandung amounted to Rp 11,977,558,000 (up 0.25 %) with cost of goods sold Rp 9,550,956,000 (down 0.11%) so that an average gross profit of Rp 2,426,602,000 was achieved. (up 1.70%) or gross profit margin of 20% (unchanged). Then the profit is reduced by an average operating cost of IDR 1,734,174,000 (down 2.74%) so that the net profit for the tax object is IDR 692,428,000 (up 14.83%) or a net profit margin of 7% (up 2 %). Based on this net profit, the total payment of Corporate Income Tax after checking is an average of IDR 194,388,000 (up 15.21%) or 28% of the net income of the tax object.

Based on the analysis above, it means that after checking by the Tax Office on 20 KKP clients, Drs. A.J. Jacob & Partners Bandung, the amount of mandatory corporate taxable income is Rp. 13,848,5767,000, - (up 14.83% from before checking). The amount of the value of this taxable income, the amount of corporate income tax that must be paid reaches Rp. 3,887,761,000 (an increase of 15.21% from before checking) or 28% of the net profit of the tax object. Then the amount of income tax in terms of the highest value of IDR 1,449,901,000 (up 5.09% from before checking) or 30% of net income while the lowest value of IDR 426,273,000, - (nail 14.46%) or 7% of net profit. Furthermore, when viewed from the average amount of corporate income tax that must be paid after checking, it is Rp. 194,388,000, - (up 15.21% from before checking) or 28% of the net profit of the tax object.

The reasons for the increase in the amount of tax to be paid are as follows:

- a. The existence of a simple field check by the Tax Service Office at the KKP client's place of business, Drs. A.J. Jacob & Partners Bandung.
- b. There are differences in perception from the KKP Drs. A.J. Jacob & Partners Bandung with tax service office officers in recognizing revenues and expenses. According to KKP Drs. A.J. Jacob & Partners Bandung that in recognizing income and expenses are based on PSAK while the tax office is based on the Taxation Law.

- c. Given the reporting and tax system of the taxpayer with a self-assessment system, then what is paid and or reported by the taxpayer is often not following the tax laws and regulations so it is possible that the paid amount does not follow what it should be.
- d. Quantitatively this difference lies in the recognition of sales volume which increased by 0.25%, and cost of goods sold decreased by 0.11% and operational costs decreased by 2.74% so that there was an increase in the recognition of net income tax object 14.83% from the condition before being checked by the tax service office.

c. Comparative Analysis of Corporate Taxable Income before and after Checking by the Tax Service Office

Starting from the data and results of the analysis of the taxable income of corporate taxpayers before being checked by the Tax Service Office, it turned out that after checking there were quite large differences, as evidenced by 20 KKP clients, Drs. A.J. Jacob & Partners Bandung Corporate Taxpayers before checking the amount of tax paid amounting to Rp 12,060,233,000, - and after checking by the tax office to 20 clients of KKP Drs. A.J. Jacob & Partners Bandung to Rp 13,848,567,000, - so that there is an increase of 14.83% from before checking.

The occurrence of these differences encourages the author to find out whether or not there is a significant difference in the taxable income of Corporate Taxpayers between before and after the tax audit of the Tax Service Office. By knowing this level of significance, it is hoped that it will have positive implications for the management of KKP Drs. A.J. Jacob & Partners Bandung to continue to improve in doing the books or checking their clients' finances.

As a first step in identifying this, the author analyzes the relationship between the components of the income statement before checking and after checking. SPSS output about the condition of this relationship, shown in the table below.

Table 5. Relationship of Income Statement Components before and after Checking by the Tax Service Office

Paired Samples Correlations				
		N	Correlation	Sig.
Pair 1	Penjualan Sebelum Pemeriksaan & Penjualan Setelah Pemeriksaan	20	1.000	.000
Pair 2	HPP Sebelum Pemeriksaan & HPP Setelah Pemeriksaan	20	1.000	.000
Pair 3	Laba Kotor Sebelum Pemeriksaan & Laba Kotor Setelah Pemeriksaan	20	1.000	.000
Pair 4	Biaya Operasi Sebelum Pemeriksaan & Biaya Operasi Setelah Pemeriksaan	20	1.000	.000
Pair 5	Laba Kena Pajak Sebelum Pemeriksaan & Laba Kena Pajak Setelah Pemeriksaan	20	.994	.000
Pair 6	Pajak Yang Telah Dibayar & Pajak Yang Harus Dibayar	20	.994	.000

With the thick help above, information is obtained that with a significance level of 0.00 (sig 0.00) or 100% confidence in the truth about the relationship between the components of the income statement before and after checking by the tax office on 20 clients of KKP Drs.

A.J. Jacob & Partners Bandung generally included Positive and Byat Strong, in other words, that reports on sales volume, cost of goods sold, and operational costs were all adjusted by the tax office, especially from operational costs which were deemed too high by the tax office.

The components of profit or loss that are adjusted by the tax office are as follows:

1. Sales volume reports after checking by the tax office are on average 0.25% less than before checking.
2. The cost of goods sold report after being checked by the tax office is on average 0.11% more than before checking.
3. The operational cost report after checking by the tax office is an average of 2.74% more than before checking.
4. As a result of the above conditions, 20 clients of KKP Drs. A.J. Jacob & Partners Bandung, net income tax object (taxable income) increased by 14.83% from before checking, and finally there was a shortage of corporate tax payments of 15.21% from before checking.

Furthermore, regarding the strong and positive relationship above, it means that if the components of the income statement such as sales volume, cost of goods sold, operational costs that will be reported to the tax office by KKP Drs. A.J. Jacob & Partners Bandung previously carried out bookkeeping, evaluation, and checking according to tax rules, so the amount of tax debt shortages will be getting smaller. This situation is based on that, if the bookkeeping and evaluation or examination of the client's financial condition are directed under the taxation rules, it will reduce the amount of tax underpayment that must be paid by the taxpayer and in turn, the quality of work carried out by KKP Drs. A.J. Jacob & Partners Bandung to their clients are seen as good and satisfying taxpayers, and vice versa if the KKP office Drs. A.J. Jacob & Partners Bandung is not able to provide direction according to taxation rules regarding the way of bookkeeping, analysis, and checking of its clients, so the shortage of tax payables will increase.

After knowing the relationship of each component of the income statement which is stated to be strong and positive, the next step is to test the significance of differences under the formulation of the hypothesis, namely:

H0 = Taxable Income of Corporate Taxpayers There is no significant difference before and after.

H1 = Taxable Income of Corporate Taxpayers has a significant difference before and after.

Then the formulation of the hypothesis test, as follows:

If $t_{\text{count}} > t_{\text{table}}$; then H_0 rejected

If $t_{\text{count}} \leq t_{\text{table}}$; then H_0 not rejected

Through the SPSS program, the output of the different tests on proving the hypothesis is as follows:

Table 6. Test of Differences on Taxable Income of Corporate Taxpayers before and after Examination by the Tax Office on 20 KKP Clients Drs. A.J. Jacob & Bandung Partners

Paired Samples Test			
		Pair 1	
		Laba Kena Pajak Sebelum Pemeriksaan - Laba Kena Pajak Setelah Pemeriksaan	
Paired Differences	Mean		-89416.7000
	Std. Deviation		194761.52204
	Std. Error Mean		43550.00027
	90% Confidence Interval of the Difference	Lower	-164720.4344
		Upper	-14112.9656
t			-2.053
df			19
Sig. (2-tailed)			.054

It can be seen that t arithmetic is 2.053 using profitability > 0.10 then H_0 is rejected & H_1 is accepted or the Taxable Income of Corporate Taxpayers has a significant disparity before and after-tax inspection. In other terms, taxable income must be corporate, there is still a real/significant disparity after inspection by the tax office. In other terms, the output t count = 2.053 (because of the 2-party test, the negative indication is absolute as positive) while the t table is at a significant level of 90% ($\alpha = 0.10$) & Degree of Freedom 20 ($df = 20 - 1$) the same as using 1.6772 (see distribution table t) then t_{count} is larger based on t_{table} or $p = 0.054$ smaller based on $= 0.10$ and therefore the hypothesis that the author put forward is that the taxable income of corporate taxpayers has a significant disparity before & after is Acceptable.

Then the magnitude of this disparity can be seen in the average value (mean) reaching IDR 89,416,700 for each taxpayer or IDR 1,788,334,000 for 20 corporate taxpayer clients. The difference in the mean value is Rp. 89,416,700,- this has a range between lower/lower limit of Rp. 164.720.434,- (negative indication means that before inspection is smaller based on after inspection by the tax office) to using Upper/Upper limit of Rp. 14,112,966,-

Based on the analysis of the difference test above, the essence is that with a significance level below 10% or 90% confidence that:

1. There is a strong and positive relationship between sales volume, cost of goods sold, operational costs, and net income of tax objects before checking with after checking by the tax office.
2. The taxable income of corporate taxpayers has a significant difference before and after.
3. The two points above have implications for the management of KKP Drs. A.J. Jacob & Partners Bandung to continue to carry out quality bookkeeping and checking following the tax rules for their clients so that in determining the taxable income of corporate taxpayers there are not many that must be corrected by the tax service office.
4. As a consequence of the above differences, KKP's client, Drs. A.J. Jacob & Partners Bandung must pay the tax underpayment of Mandatory Corporate Income Tax.

IV. Conclusion

Based on the results of the research and discussion, it can be concluded that before being checked by the KPP on 20 KKP clients, Drs. A.J. Jacob & Partners Bandung, the total taxable income of corporate taxpayers is Rp. 12,060,233,000, so that the amount of Corporate Income Tax that has been paid up has reached Rp. 3,374,559,000, or 28% of the tax object's net income with the highest value of Rp. 1,379,673. 000, or 30% of net profit, and the lowest

is Rp.726.000,- or 10% of net profit. For all of that, the amount of Corporate Income Tax that has been paid before checking is an average of IDR 168,728,000 or 28% of the net profit of the tax object. After being examined by the KPP on 20 KKP clients, Drs. A.J. Jacob & Partners Bandung, the amount of Corporate Income Tax is Rp. 13,848,5767,000, - (up 14.83% from before checking). The value of this taxable income means that the amount of corporate income tax to be paid reaches Rp. 3,887,761,000 (an increase of 15.21% from before checking) or 28% of the net income of the tax object. Then the amount of income tax in terms of the highest value of Rp. 1,449,901,000,- (up 5.09% from before checking) or 30% of net profit while the lowest value was Rp. 426,273,000,- (up 14.46%) or 7% of net profit. Furthermore, when viewed from the average amount of Corporate Income Tax that must be paid after checking is Rp. 194,388,000,- (an increase of 15.21% from before checking) or 28% of the net income of the tax object.

Factors causing the increase in taxable income were corrections to the addition of sales volume, a decrease in the cost of goods, and a reduction in operating costs.

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