

ABSTRAK

ANALISIS KETEPATAN PERHITUNGAN PAJAK BARANG DAN JASA TERTENTU (PBJT) ATAS JASA PERHOTELAN BERDASARKAN HASIL AUDIT INTERNAL (STUDI KASUS PADA HOTEL RADISSON KEDATON BANDAR LAMPUNG)

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Pajak Barang dan Jasa Tertentu (PBJT) atas jasa perhotelan merupakan salah satu sumber Pendapatan Asli Daerah yang penting dalam mendukung pembangunan daerah. Ketepatan perhitungan PBJT sangat dipengaruhi oleh keakuratan data pendapatan yang diperoleh dari sistem pencatatan dan pengawasan internal perusahaan. Penelitian ini bertujuan untuk menganalisis peran income audit internal dalam meningkatkan ketepatan perhitungan PBJT serta menilai kesesuaian dasar pengenaan pajak dan tarif PBJT pada Hotel Radisson Kedaton Bandar Lampung berdasarkan ketentuan yang berlaku. Metode penelitian yang digunakan adalah deskriptif komparatif dengan pendekatan kualitatif dan didukung data kuantitatif. Data diperoleh melalui studi lapangan dan studi kepustakaan, menggunakan laporan income audit internal, laporan pendapatan hotel, serta regulasi perpajakan daerah. Analisis dilakukan dengan membandingkan praktik perhitungan pajak hotel dengan ketentuan Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah serta Peraturan Daerah Kota Bandar Lampung Nomor 1 Tahun 2024. Hasil penelitian menunjukkan bahwa income audit internal berperan penting dalam memastikan kelengkapan, keakuratan, dan validitas data pendapatan hotel melalui proses rekonsiliasi transaksi harian. Total pendapatan hotel sebesar Rp4.637.838.920 digunakan sebagai dasar pengenaan pajak dan menghasilkan PBJT sebesar Rp463.783.892 dengan tarif 10%. Perhitungan tersebut telah sesuai secara matematis dan sesuai dengan tarif yang ditetapkan. Dengan demikian, income audit internal terbukti mendukung ketepatan perhitungan pajak serta meminimalkan risiko kesalahan pelaporan dan underreporting pendapatan.

Kata Kunci: PBJT, Pajak Daerah, Audit Internal, Jasa Perhotelan, Ketepatan Perhitungan Pajak.

ABSTRACT

ANALYSIS OF THE ACCURACY OF SPECIFIC GOODS AND SERVICES TAX (PBJT) CALCULATION ON HOTEL SERVICES BASED ON INTERNAL AUDIT RESULTS (CASE STUDY AT RADISSON KEDATON HOTEL BANDAR LAMPUNG)

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Specific Goods and Services Tax (PBJT) on hotel services is one of the important sources of Regional Original Revenue that supports regional development. The accuracy of PBJT calculation is highly influenced by the reliability of revenue data generated from the company's recording system and internal supervision. This study aims to analyze the role of internal income audit in improving the accuracy of PBJT calculation and to assess the conformity of the tax base and PBJT tariff applied at Radisson Kedaton Hotel Bandar Lampung based on prevailing regulations. The research method used was descriptive comparative with a qualitative approach supported by quantitative data. Data were obtained through field study and library research using internal income audit reports, hotel revenue reports, and regional tax regulations. The analysis was conducted by comparing the hotel's tax calculation practices with the provisions of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments and Bandar Lampung Regional Regulation Number 1 of 2024. The results show that internal income audit plays an important role in ensuring the completeness, accuracy, and validity of hotel revenue data through daily transaction reconciliation processes. The hotel's total revenue of Rp4,637,838,920 was used as the tax base and generated PBJT payable of Rp463,783,892 at a 10% tariff. The calculation was mathematically correct and in accordance with the applicable tariff. Therefore, internal income audit has proven to support tax calculation accuracy and minimize the risk of reporting errors and revenue underreporting.

Keywords: *PBJT, Regional Tax, Internal Audit, Hotel Services, Tax Calculation Accuracy.*