

ABSTRAK

ANALISIS PROSEDUR ACCOUNT PAYABLE DALAM PENGELOLAAN UTANG USAHA TERKAIT PEMOTONGAN PPh PASAL 26 ATAS ROYALTI PADA HOTEL RADISSON LAMPUNG KEDATON

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Prosedur *account payable* yang tidak selaras dengan standar akuntansi dan perpajakan berisiko menimbulkan sanksi administratif serta distorsi laporan keuangan. Penelitian ini bertujuan menilai kesesuaian prosedur *account payable* dan pemotongan PPh Pasal 26 atas royalti di Hotel Radisson Lampung Kedaton. Menggunakan pendekatan deskriptif kualitatif dengan studi kasus, data diperoleh melalui observasi, dokumentasi, serta data primer dan sekunder. Hasil menunjukkan bahwa prosedur yang diterapkan secara umum telah sesuai dengan teori akuntansi (Mulyadi, 2016). Perusahaan telah menerapkan basis akrual, memisahkan pencatatan beban royalti dari utang pajak, serta mengenakan tarif PPh Pasal 26 sebesar 20% karena tidak adanya P3B. Namun, ditemukan ada lambatnya proses otorisasi yang berisiko menyebabkan keterlambatan pelaporan pajak. Disimpulkan bahwa substansi prosedur telah tepat, namun efektivitas administrasi perlu ditingkatkan melalui batas waktu verifikasi, rekonsiliasi berkala, dan pengajuan surat keterangan domisili kepada pihak luar negeri.

Kata Kunci: *Account payable*, PPh Pasal 26, Royalti, Prosedur Akuntansi.

ABSTRACT

ANALYSIS OF ACCOUNTS PAYABLE PROCEDURES IN TRADE PAYABLE MANAGEMENT RELATED TO WITHHOLDING OF PPH PASAL 26 ON ROYALTIES AT RADISSON HOTEL LAMPUNG KEDATON

by

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Misaligned accounts payable procedures with accounting and tax regulations risk administrative sanctions and financial statement distortions. This study aims to assess the conformity of accounts payable procedures and the withholding of Article 26 Income Tax on royalties at Radisson Lampung Kedaton Hotel. Using a qualitative descriptive approach with a case study design, data were collected through observation, documentation, as well as primary and secondary sources. The results indicate that the implemented procedures generally align with accounting theory (Mulyadi, 2016). The company has applied the accrual basis, separated royalty expense recording from tax payables, and applied a 20% Article 26 Income Tax rate due to the absence of a Double Tax Avoidance Agreement (P3B). However, a slow authorization process was identified, which risks delaying tax reporting. It is concluded that while the procedural substance is appropriate, administrative effectiveness needs to be improved through verification deadlines, periodic reconciliations, and submitting domicile certificate requests to foreign parties.

Keywords: *Accounts Payable, PPh Pasal 26, Royalties, Accounting Procedures.*