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ANALISIS INFORMASI AKUNTANSI PERHITUNGAN PAJAK PENGHASILAN WAJIB PAJAK DENGAN HASIL PEMERIKSAAN FISKUS PADA WAJIB PAJAK BADAN

(Studi pada wajib pajak badan di Kantor Pelayanan Pajak Kodya
Bandarlampung)

Oleh :

A. Zubaidi Indra *)

ABSTRACT

This study is performed to the corporation taxable where their book keeping is audited and tax auditor in the environment of VII Regional office of tax collector Directorate General Kodya Bandarlampung. Sampling of corporate Tax rate Payer is Use the random tabulation Determination Of Tax Auditor number is performed census.

Study's result of difference of income tax calculation information for the corporate tax rate Payer in Kodya Bandar Lampung with the auditing is examined with the paired difference test showed in the significantly difference from all-five elements of the notification, those are gross income (t-2,50), cost of goods sold (t-2,46), operation expense (t-2,17), external business income (t-2,97) and payable income tax (t-2,14).

Result of income range with the method based on the rank order are know that most important element causing the difference of the income tax information for corporation tax rate Payer in the Kodya Bandar Lampung is the assistance of voluntary elements such as

unilateral tax evasion with its in order that payabe income Tax will be less.

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TIMELINESS OF ANNUAL FINANCIAL STATEMENT SUBMISSION: A PRELIMINARY EMPIRICAL EVIDENCE FROM INDONESIA

Oleh :

Ainun Na'im *)

ABSTRACT

This study examined the information regulatory noncompliance (IRN) in Indonesia. The study investigates the effects of size, profitability, and financial distress on information regulatory noncompliance (IRN) of firm listed in Jakarta Stock Exchange (JSX). The firms' IRN in this study is measured by the firm noncompliance on the timeliness regulation. Be, whether firms submit financial statement to the Indonesian Capital Market Supervisory Agency (BAPEPAM) on, before, or after the due date. Submissions after the due date are considered as noncompliances, while submissions on or before the due date are considered as compliances. The contribution of this study is to provide preliminary empirical evidences about the timeliness of financial reporting which is still very limited in emerging market such as Indonesia. Indonesia has a different regulatory environment from those of the U.S. and other developed countries, so that the investigation of the timeliness provides more insight in financial accounting literature.

Based on a sample of 56 firm years, this study found that return on asset (ROA) is a determining factor to noncompliance behavior of the firm in meeting the timeliness requirement. Inconsistent with previous studies (e.g., Whittred 1980 and Givolu and Palmon 1982), this study found that auditor opinion has no association with the noncompliances since most of the financial statements of noncomplied firms have unqualified

opinions. The result are partially consistent with previous studies such as those of Schwartz and Soo (1996), Givoly and Palmon (1982) and Whittred (1980).

Small sample size is one limitation of this study. This study used much less data than those used by previous studies conducted in the US and Australia. This study may be extended to include some other variables regarding the financial information regulation such as extent of disclosure and accounting choices. The market reaction to the IRN is another alternative topic to extend this study.

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PERANAN FREKUENSI DAN JENIS LAPORAN KEUANGAN TERHADAP PEMAHAMAN AKUNTANSI DAN PROSEDUR PERPAJAKAN PADA WAJIB PAJAK BADAN

Oleh :

Einde Evana *)

ABSTRACT

This thesis is written under supervision of Dr. La Mijan., Akt (the late) as chief supervisory board, Azhar Susanto, S.e., M. Buss., Akt and Yunizar,S.E., M.Sc. as member of the board.

The aim of this research is to examine empirically what factors influence the understanding level of the company tax payers toward tax accounting and tax procedures and how far it should be. This research was done across the company tax payer, especially for those in non-stared hotel in Lampung Province by examining the annual book report, financial report and interviewing. Random sampling is used to determine the number of sample.

The research shows that understanding level of tax accounting, and tax procedures (Y) is significantly influenced by the performance of various financial statements, the frequency of financial statements, the formal and non-formal educational level of the tax payer and the depth of the experience level of tax payers.

The relationship between the dependent and independent variables is shown by $R^2 = 85,13\%$ which means that the independent variables contribute or explain 85,13% of the dependent

variables and 14,87% is explained by order variables. Since F_{test} shows that $F_{\text{Calculated}} > F_{\text{tables}}$ and T_{test} shows that $t_{\text{calculated}} > t_{\text{tables}}$, the hypothesis is significantly confirmed.

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PENGARUH PENERAPAN INFORMASI AKUNTANSI MANAJEMEN TERHADAP EFEKTIVITAS PELAKSANAAN RENCANA PERUSAHAAN (STUDY KASUS PADA PERSERO DI SUMATERA SELATAN)

Oleh :

Kiagus Andi *)

ABSTRACT

The effectiveness of is one of measurements to study the successful on busines firm. The main of this study is to know the relationship of Management Accounting Information Application on the Effectiveness of Persero plan implementation. To achieve the objective above, on empiracal research held by using cluster sampling method, and 4 Perseroes in South Sumatera have been chosen as the sample.

Using multi-regression an Microstat package, the relation ship of Independent variables and dependet variabel can be stated as follows :

1. The application of Management Accounting Information has a positive relationship and a significantly influence on the effectiveness of Persero plant implementation.
2. The manager's education and the manager's experience of responsibility centers have a positive relationships and not influence on the effectiveness of Persero plan implementation.

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EVALUASI KINERJA BEJ SEBELUM DAN SESUDAH UNDANG- UNDANG PASAR MODAL TAHUN 1995

Oleh :

Sri Hasnawati

ABSTRACT

The objective of this research is to know relationship the UU No. 8, 1995 about the Indonesian Capital Market and performance of the Indonesian Capital Market. The results of analysis showed that UU No. 8, 1995 have positive relationship to performance of the capital market.

Increasing performance of the Indonesian capital market, can locked from increase transaction volume, transaction value, and transaction frequency in the Jakarta stock Exchange after applied UU No. 8, 1995 in the Indonesian Capital Market. But not only UU No. 8, 1995 influence to increase performance of the Capital Market. Beside that, stability of politic and economic growth have contribution to make a good performance of the capital market.



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ANALISIS USULAN INVESTASI MODAL KERJA TAMBAK UDANG PADANGCERMIN LAMPUNG SELATAN

Oleh :

Nurdiono *)

ABSTRACT

Working Capital are the most important in the financial report, because it is used for longterm investments in the large amount of money.

PT. GUNUNG AGUNG DAMAI in Bandarlampung needs a good analysis in financing its long term investment in working capital.

It is expected that investment to working capital cash in flow Rp. 22.690.000.000,00 cash out flow Rp. 20.400.000.000,00 include expenditure, such as salaries expenses, supplies, etc, and installment plus interest is Rp.4.764.900.000,00 mounthly or Rp.61.885.500.000,00 expected profit 5 year.

By using cash in and out analysis, it can be concluded that Bank should finance this investment because it is feasible from accounting view or credit analysis.

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