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PREFACE

All praise and glory be to God for all His blessings upon us, and for letting us organize The 12th Asian Academic Accounting Association (AAAA) Annual Conference and prepare this Proceeding –that summarizes all papers presented in the conference-- properly.

The Asian Academic Accounting Association (AAAA) Annual Conference 2011 is held in Bali, Indonesia by three Indonesian top universities, Udayana University, Universitas Indonesia, and Universitas Gadjah Mada. This Conference addresses the latest issue in the accounting and finance field and bring together a diverse group of accounting and finance educators and professionals from throughout Asia and the rest of the world. In addition, it will also discuss the most recent researches conducted around the world and serves as an arena for presenting the up-to-date conditions of accounting practices.

The success of this event is the outcome of supports and cooperation of many parties. We would like to express our gratitude to all the sponsors that have provided financial support, all the committees who have put their best effort in organizing this event, and all presenters and participants for their important contribution in this conference.

Hopefully this proceeding can broaden research view of the readers. And finally, we hope all the participants can enrich their knowledge as well as enjoy the beauty of Bali during this conference.

Dr. Made Gede Wirakusuma
Chairman
THE INFLUENCE OF FISCAL CORRECTION AND TAX PLANNING ON THE EFFICIENCY OF TAX PAYMENT

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ABSTRACT

Tax planning by tax consultant on corporate taxes intended to pay the company with efficient, streamlined means that tax is a tax paid in accordance with the provisions of general taxation prevailing in Indonesia. Fiscal correction is carried out also for the tax paid by the company is also in accordance with the provisions of Taxation.

This research was conducted to tax consultants, because the tax consultant has an important role in the calculation and reporting of corporate taxes, this role can also be seen from several tax cases that happened a very interesting public attention which the tax consultant is always involved.

The results of this study indicate that tax planning has positive influence on corporate tax efficiency and tax fiscal correction also affects the efficiency of corporate taxes. The results of this study also supports some previous research such as research Achmad Cahyona (2002) and Research soding Manullang (2002)
1.1. Background

Various cases and irregularities that occurred relating to tax frequent, from a small nominal value until the nominal value is very large as in the case of Asian Agri, Bakri group tax case and the latter of which is to draw public attention is the case of a broker who allegedly orchestrated by the Tax Gayus Tambunan.

Cases and problems related to the tax usually involve several parties, some parties are cooperating and negotiating to reduce the tax payable, or to reduce the penalties associated with tax, one party whose role is a tax consultant, in the case of Gayus also seen the role of consultant very large tax on the case. In line with the existing economy, the tax sector has a very large role in generating revenue for the state and is required to achieve sustainability and enhancing national development. The role of taxes also have a very dominant role in the postal revenue in the country.

The existence of a tax consultant is a solution to these conditions, as those who provide professional services to taxpayers in exercising their rights and fulfill obligations in accordance with taxation legislation applicable taxation.

a. Tax consultant will be expected to provide inputs and picture in order to further capable of meeting the efficiency of tax payments without having to ignore the provisions of tax laws and regulations and violate the code of professional conduct. By using tax consulting services are expected to provide consulting and solutions appropriate and in accordance with the provisions of legislation and related tax regulations. Tax consultant services also often used to assist in tax planning and efficient tax burden in accordance with legislation and regulations. In addition to helping perform tax planning, tax consulting services can also be used to review and analyze financial statements of the taxpayer in terms of taxation aspects, as well as calculate the tax due from the findings. And saw here the role of tax consultants who are important in addition of course supported by the Ministry of Finance (FMD) No. 22/PMK.03/2008 issued in February 2008 by the Minister of finance. Under this rule, the power to tax large corporations can only be run by a tax consultant.

1.2. Problem Formulation

Based on the background of the problems described above, hence writer formulate the problem as follows:

• What is the effect on the efficiency of tax planning tax payment?
• What is the fiscal correction effect on the efficiency of tax payment?

II THEOREY & PREVIOUS STUDY

2.1. Tax Planning

Tax Planning is a process attempts taxpayer or group of taxpayers to minimize their tax burden or obligation, either income or other taxes through the use of loopholes in tax legislation (Harnanto, 2008: 72 in Eni Ramayanti, 2006). But the thing that needs to be considered in tax planning is tax payers have to really understand the tax laws in force and always follow the changes and development.

2.1.2. Strategic Tax Planning (Tax Planning)

There are several ways that are usually done or practiced taxpayers to minimize tax to be paid, (Lumbantoruan, 1996):

a. Tax shift (shifting) is the removal or transfer the tax burden of the tax subject to other parties, with such persons or entities subject to tax is unlikely to endure.

b. Capitalization is a reduction in tax rates the same object with the amount of tax to be paid later by the buyer.

The transformation is the way that tax evasion was done by the burden of taxes assessed against it.

a. Tax Evasion is a tax evasion deng violating tax laws.

b. Tax Avoidance is tax evasion by obey the rules.

The strategies that can be taken by the taxpayer, in an attempt to implement tax planning with set goals or otherwise minimizing the amount of tax due. There are two other approaches that can be done as a strategy in an attempt to minimize profits which ultimately also reduces the tax to be paid, (Mangoting, 1999):

a. With the decrease of income or revenue.

b. With the increase cost or expenditure.

2.1.6. Avoidance of Tax Penalties

Payment sanctions should not happen because it is a waste of resources. Avoidance of waste is the optimization of allocation of corporate resources toward more productive and efficient. Administrative penalties may include fines, interest or increase. Sanctions is a financial penalty which is a waste of funds. While criminal sanctions may be criminal in prison and / or financial penalties.
2.1.7. Things to Look For In Tax Planning

Tax planning should be done with caution, there can be no violation of the Income Tax Act. Because even though the company has met the formal tax obligations, but if the tax authorities find any motivation to do engineering company that does not comply with the Income Tax Act, the company will be less compliant in implementing the obligations of taxation.

To avoid the above, then the tax planning there are 3 things to know as cited in Erly Suandy of tax management conference papers (2001: Legal Efforts to streamline the tax expense):
1. Do not violate tax provisions. When a tax plan imposed in violation of tax provisions, the taxpayer is at risk of a very dangerous and even threaten the success of tax planning.
2. In a business sense, because tax planning is an integral part of overall corporate planning, both long term and short term. Therefore, tax planning that does not make sense to weaken the plan itself.
3. Adequate supporting evidence, such as support agreement (agreement), invoices (invoices), and also the accounting treatment (accounting treatment).

2.2. Fiscal Correction

Fiscal correction is a correction in the commercial net income contained in the statement of income in calculating taxable income under the Income Tax Act and its implementing regulations (Mark, 2005, in Dwi, 2008).

Reconciliation adjustments for income tax is taxable business according to commercial accounting in order to calculate the amount of taxable business income, with the following steps: a). Recognizing the necessary tax adjustment. b). Conducting an analysis of the elements that need to be adjusted to determine the impact on operating income taxable. c). Fiscal adjustment, by way of addition or deduction of income from operations (Tjahjono, Achmad, 2009, P. 562).

Necessary corrections in order to conform with tax regulations in the financial statements with different fiscal-called permanent and temporary differences and tax causes the report not the same (Lumbantoruan, Sophar, p. 68). In terms of the impact on Taxable Income, fiscal correction there are two kinds:
1. Positive fiscal correction, ie correction of the commercial financial statements in accordance with the principle that the Income Tax Act, thereby causing the number of Taxable income enlarged.

2. Negative fiscal correction, the correction of the commercial financial statements in accordance with the principle that the Income Tax Act, causing a shrinking number of taxpayers.

2.2.1. Taxable Income

Any business entity required to prepare financial statements or bookkeeping under the Income Tax Act in computing his tax. This means that taxpayers must make a report of income tax, where not all income should be added and not all expenses can be deducted.

For income to be added or not all fees can be deducted called fiscal correction. In making these statements of income tax you need to calculate taxable income, where the amount of taxable income is influenced by the company's revenue and expenses. Therefore, to calculate the taxable income of at least five components that need to be addressed:

Income that is taxable income that is taxed generally related to the taxpayer under the Income Tax Act no. 36 of 2008 Article 4 paragraph 1.

1. Income that is taxable income subject to final tax related to the taxpayer under the Income Tax Act no. 36 year 2008 Article 4 paragraph 2.

2. Income is excluded as taxable income related to the taxpayer under the Income Tax Act no. 36 year 2008 Article 4, paragraph 3,

3. Cost is not a deduction from gross income related to the taxpayer under the Income Tax Act No. 36 of 2008 article 9, paragraph 1.

4. Costs that can be used as a deduction from gross income related to the taxpayer chapter 6 verse.

2.2.2. Efficiency of Tax Payment

Efficiency is defined by Stoner and Freeman, 1989, p. 10 in Fauzan Salasar, 2008, namely:

“efficiency-that is, the ability to get things done correctly-is an ‘input-outputs’ concept. An efficient manager is one who achieves outputs, or result, that measure up to the input (Labor, materials, and time) used to achieve them. Managers who are able to minimize the cost of the resources they use to attain their goals are acting efficiently”

Then Koontz, 1980, p. 332 in Fauzan Salasar, 2008 in his writings also give the formulation of the efficiency of the company: “An organization structure is efficient if it
facilitates accomplishment of objectives by people with the minimum unsought consequences or cost (going beyond the usual thinking of costs entirely in such measurable items as dollars or labor-hours”.

2.3. Review Previous Studies.

Rohadi (2003) conducted research on the implementation of tax planning to tax burden. The results showed that the partial effect showed that if tax planning is only performed on certain items, the effect of the provisions of the tax burden does not mean that such variables other benefits (2.26%) and variable insurance premiums (10.97%). However, the implementation of tax planning simutan assessed significantly influence the tax burden. Thus, however the application of tax planning can be an alternative to make the corporate tax burden.

Muh. Asari (2000) conducted a study on differences in financial reporting purposes with the financial statements of the fiscal against income tax to be paid. From the research, said that the thing that sets the amount of tax to be borne by the accounting and tax is 1). recording system or the recognition of income, whether it will be recorded on cash basis or accrual basis. 2). The big difference in cost and revenue recognition from the standpoint of accounting and fiscal glasses. Then the taxpayer must be smart to choose the methods to be used in menyusun financial statements because the method chosen will affect its size of the income tax to be paid in the fiscal year.

Gloritho (2009) conducted research on effects of the implementation of tax planning and its relationship to corporate performance through the use of tax consulting services. From the research result shows that with any tax planning, causing components of taxable income is down, so the income tax payable and income tax underpayment also fell. Thus the company has more funds that can be reinvested to grow the company further. Then conclude that tax planning can be used as a management tool to support the efficiency of the tax burden of corporate taxes. In addition, tax planning is also a positive impact for the performance of companies, ie companies daap have more funds that can be reinvested to grow the company further.

Sajuli Andreas (2005) with research on tax planning to determine an efficient tax burden on companies. In his research note that tax planning for income taxes in determining the most efficient tax burden on companies is to reduce the tax burden or reduce the amount of tax payable is less than they should or pay the tax liability with a minimum amount
without violating tax laws. Also concluded that the benefits from tax planning by companies daperoleh is 1). cash savings out, because the tax is a cost item that can be reduced. 2). manage cash flow, because with careful tax planning can be estimated cash requirements for the tax and determine the time of payment so that cash can budget more accurately.

Soddin Mangunsong (2002) with research on the role of efficient tax planning in corporate income tax payments. Based on the results of research showed that role in efficient tax planning tax payments. This was shown by the excess payment of corporate taxes so that tax planning (tax planning), said to be efficient because, according to statistical tests performed, the income tax before the tax planning differ with the income tax after the tax planning. There are significant differences between accounting profit and taxable income.

Eni Ramayanti Jawak BR (2009) with research on the implementation of tax planning on corporate income tax at PT Citra Optima Agricon Medan branch. Based on research result shows that the efficiency of corporate income tax payable can be done by way of utilizing human resources development and education this does not matter when PT Citra Optima Agricon utilize the consulting services which suggests that efficiency can be done by transferring income to the welfare of employees, held a special postal for pensions and the holding of a revaluation of assets.

Achmad Tjahjono (2002) with research tax planning an effort to minimize the burden of payment of tax payable. In a research note that tax planning is done by a company is not a crime in the area of taxes because its main function was arranged for the company does not pay taxes exceed the actual amount of tax payable in a tax year. To implement tax planning to utilize the services recommended because more and more consultants are well understood tax laws so as not to get stuck on the efforts of embezzling tax is the tax violation.

Assuming a view from the standpoint of the tax consultant's perception as a source of research data in the form of questionnaires in order to investigate the effect of tax planning and fiscal correction to the efficiency of tax payment. Utilizing tax consultant services deemed important enough that where taxation in Indonesia is quite complex with constantly updated with legislation, but often neglected in the process of socializing it, so many taxpayers who feel worried wrong in meeting tax obligations. Tax consulting services are used either as consulting services, services in tax planning and services in reviewing or analyzing financial statements in accordance with taxation requirements.

Adjustment for financial reporting purposes for tax purposes is absolutely necessary.
to sync them eventually in the perspective of tax laws which will lead to fiscal correction. The preparation of financial statements fiscal Taxpayers should refer to tax laws, so that the commercial finance reports made under financial accounting standards should be adjusted/corrected fiscal first before calculating the taxable income. At the end of fiscal correction should still refer to the tax laws but with a fixed streamline tax payments.

Through a tax consultant is expected to recommend the appropriate tax planning and good fiscal correction in order to realize the efficiency of tax payments that do not violate tax laws and codes of ethics for tax consultants. Tax consultant services used to assist in order to recommend and provide an alternative picture of taxation which will be able to realize the efficiencies expected tax payments are also due regard to the applicable legislation and relevant codes of conduct without violating the tax consulting profession itself. Here's an overview of the framework, expected with proper tax planning and good fiscal correction can realize the efficiency of tax payment.

2.4 Hypothesis of Research

Based on the theoretical description above, the hypothesis of this research can be formulated as follows:
H1: There is the influence of tax planning with tax efficiency.
H2: There is the influence of fiscal correction with the efficiency of tax payment.

III RESEARCH METHODOLOGY

3.1 Object and Scope of Research

Based on the problems that have been researcher formulate the objectives of this research is to investigate empirically the effect of tax planning and fiscal correction to the efficiency of tax payment on the perception of tax consultants.

3.1.2 Place and Time Research

Researchers looking for information about the Office of Tax Consultants (CTF) in Jakarta on Tax Consultants Directory. Tax Consultant Office (NOA) has a certification listed in class A, B or C, who are willing to accept only 10 questionnaires Tax Consultant Office (NOA) of the 45 Office of Tax Consultants in Jakarta.

2. Research Time
This research was conducted in April 2011. Research was conducted directly to the Office of Tax Consultants (CTF) in Jakarta and distributing questionnaires to the consultant, to obtain the necessary research data in this study.

3.2 Research Methods

Data collection methods to be used in this research is to use a questionnaire containing the questionnaire. Anket is given to the respondent and then the respondents will fill it in accordance with the opinions and perceptions of respondents.

Questionnaire to be used in this study represents a direct questionnaire and closed, meaning that the questionnaire was given directly to respondents and respondents are required to choose the answer that has been available

3.3 variables of research

Tabel 3.1

<table>
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<tr>
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<th>Definition</th>
<th>Indicators</th>
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<tr>
<td>Eficiensi of tax payment</td>
<td>An effort to make the tax payments in accordance with tax laws but can be on time, and amount paid.</td>
<td>• Administrative aspect</td>
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<td></td>
<td></td>
<td>• Tax evasion sanctions</td>
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<td></td>
<td></td>
<td>• Cost Of taxation</td>
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<tr>
<td></td>
<td></td>
<td>• Compliance cost</td>
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<tr>
<td>Tax Planning</td>
<td>Tax planning is defined as the process of organizing the taxpayer's business in such a way that his tax debt, both income taxes and other taxes are in a position at least, as long as this is made possible by the provisions of the legislation in force.</td>
<td>• Tax Regulation of tax planning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Administrative and Formal aspect</td>
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<td></td>
<td></td>
<td>• Materiality Aspect</td>
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<td></td>
<td></td>
<td>• Penghindaran sanksi pajak</td>
</tr>
<tr>
<td>Fiscal Correction</td>
<td>Fiscal correction is a correction in the commercial net income contained in the statement of income in calculating taxable income under the Income Tax Act and its implementing regulations.</td>
<td>• PSAK 46</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Temporary and Permanent difference</td>
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<tr>
<td></td>
<td></td>
<td>• Avoidence tax Sanctions</td>
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3.3.1 Research Variables

a. Variables Independent
The variables Independent are variables that cause the emergence or change of dependent variable (dependent variable). The independent variables in this study is to tax planning and fiscal correction.

b. Dependent variable

The dependent variable is the variable that is affected or which become due because of the independent variables. The dependent variable in this study is the efficiency of tax payment.

Variable Measurement Technique

The instrument used to collect primary data in this study is a questionnaire. The scale used in this study was a Likert scale. This scale of 1-5 interacting with a choice answers as follows:

Data Collection Method

Primary data taken in this research is data in the form of opinion research subjects individually with the survey method is to submit written questions through a questionnaire distributed directly to the respondent. Data taken from the opinion of the statements in the questionnaire represent the variables to be measured.

3.4 Population and Sample

In this study aims to determine the effect of tax planning and fiscal correction to the efficiency of tax pembayara with studies on tax consultant. The object of this study is the tax consultant tax consultants in multiple offices located in Jakarta but because of time constraints and also the willingness of the respondents only in getting the tax consulting firm located in East and Central Jakarta. Office of the population taken as a tax consultant's office is a tax consultant who has been officially have license to practice as a good tax consultant tax consultants to class A, B, or C. Group A tax consultant is entitled to give consultation on individual taxpayers. Tax consulting group B, in addition to consulting on an individual, may also be a tax consultant company. Meanwhile, the category C is entitled to give consultancy to multinational companies.

Collecting information in this research is done by distributing questionnaires. For the smooth course of the study, researchers first contact the Office of Tax Consultants to ask the respondent's willingness and time to be a necessary condition in order to get a permit application for the study because at the time of distributing the questionnaire by the deadline
for depositing the same time (SPT) Annual Tax. So it is encountering many difficulties because many of the Office of Tax Consultants who refused to give a little time to become respondents in this study. The than 45 Office of Tax Consultants in Jakarta who have officially registered license to practice eventually only 10 tax consultant office in Jakarta who are willing to spend some time in order to become respondents in this study. The researchers went directly distributing questionnaires tax consultant's office, so that when respondents are not clear with any questions in the questionnaire, researchers can directly provide an explanation to the respondent.

3.5 Population and Sample Collection Techniques.

Hair et al (1995) in Fabiola (2005) says more and more samples are used, the better. However, if the sample is too large (eg 1000 samples), it may become difficult to obtain a suitable model. Under these conditions, the determination of the number of samples is 5-10 times were measured indicators. Sample taken partly tax consultants on tax consultant's office in Jakarta and as indicators of 9, the samples taken at least 45. Sampling is a technique of taking a representative sample of the population (Hadi, 2001, p.75 in Fabiola, 2005 p.46). Sampling technique in this research is to use probability sampling, ie sampling technique in which all elements of the population has an equal opportunity to serve as samples (Cooper and Emory, 1995, in Fabiola, 2005, p. 46). Probability sampling is used with simple random sampling, which is a collection of samples of the population was randomly without regard to strata that exist in this population (Sugiyono, 2008, p. 82).

3.6 Data Analysis Techniques

3.6.1 Test Reliability and Validity Testing

a. Test Reliability

Reliability is a tool to measure a questionnaire which is an indicator of the variable (2006.Ghozali, Imam. Application Multivariate analysis with SPSS program. Chapter 4). A questionnaire is said to reliable or reliable if a person answers to the statement are consistent or stable over time. In this study, to look for instrument reliability using alpha formula \( \alpha \), because the instrument in this study form questionnaire or a list of questions that score is a range between 1-5 and test the validity of using total items, where to look for instruments that score reliabilitas not 1 and 0, eg questionnaire or about the form of a description then using the alpha formula \( \alpha \):
If the coefficient alpha cronbach > 0.70 then construct the variable is reliable (Nunnualy in Imam Ghazali, 2006)

b. Test Validity

An instrument is valid if it is able to measure what is desired and may reveal data on the variables studied precisely (Sugiyono, 2008). High low validity of the instrument indicate the extent to which the data collected do not deviate from the idea of validity in question.

Methods used in testing the level of validity is by internal variables, namely to test whether there is compatibility between the instrument as a whole. To measure using item analysis. Measurements on the analysis of grain that is the way scores are then correlated using the product moment correlation formula

3.6.2 BLUE Test

Terms in order to use multiple regression equation is the fulfillment of classical assumptions to get an unbiased inspector value and efficient (Best Linear Estimator Unbias / BLUE) of a multiple regression equation with the method of least squares (Least Squares). Terms classical assumptions that must be met include:

3.6.3 Data Analysis

a. Descriptive Analysis

The purpose of descriptive analysis is to explain / describe the characteristics of respondents and the variables studied. The shape depends on the type of data. For categorical data can only explain the figures / values and the percentage of each group, while the numerical data used in the mean (average), median, standard deviation, etc..<b. Multivariate Regression Analysis

This study also uses inferential analysis to examine the influence between the variables of tax planning and fiscal correction to the efficiency of tax planning, and test the hypothesis that has been formulated. Adaalah model uses multiple linear regression.

IV. DISCUSSION

4.1 General Respondents

Respondents in this research is a tax consultant in the Office of Tax Consultants in Jakarta, as many as 62 people. General description of respondents can be seen through the demographics of respondents. Demographics of respondents in this study include gender, age
and education level last. Demographic factors into additional information on this research topic.

**Respondents by Sex**

Gender have an influence for each individual to take a decision on the issue at hand. In Table 4.1 presented the results of research through questionnaire distribution by sex of respondents. Respondents consisted of 72% men and 28% of women (Annex).

**Respondents by Age**

Age affect the nature and actions of a person in providing a consultancy. In Table 4.2 (Appendix) can be seen the results of research based on the age of the respondents as follows: age 20 to 35 by 70%, aged 36 to 50 years by 30%.

**4.1.3 Respondents by Level of Education**

Person's educational level affect the level of understanding a person has, the ability to work and performance as well as to activities conducted in an attempt to meet the needs. The higher one's education level, the higher the understanding of the actions that should be made to perform an activity or activities. It became one of the factors that played a role in providing inputs as a tax consultant. Based on the questionnaire distributed to respondents, the data obtained as follows: the majority of respondents education is Bachelor (S1) as much as 80% and Post-graduate as many as 20% (Annex). Validity test techniques in this study using the technique validity test items with Pearson correlation, ie by correlating item scores with total score item. Then, the test of significance performed using the $r$ table with the criteria at the 0.05 level with 2-sided test. If the value is positive and $r \geq r$ table count the items to be declared invalid. If the count $r < r$ table, then the items declared invalid.

**4.2. Test Validity**

Based on the validity of testing in Table 4.4 above obtained value is less than $r$ table for 0553 is the correlation coefficient of tax planning items to 8 (0142) and correlation coefficient of efficiency in tax payments to the 7 items (0169). So, it can be concluded items to 8 in tax planning and items to 7 in the efficiency of tax payments is invalid. Therefore, researchers decided to discard those items that are not valid.

**4.3 Results of Reliability Test**

Based on the test (appendix) shows that the value of coefficient alpha for each of the indicators / items in this study is above the 0.70 threshold. Based on the results of
these reliability tests, it can be stated that the measurement instruments used in this study is reliable (reliable).

4.4 Results of BLUE Test

After the instrument declared valid and reliable measurement of the subsequent testing of the assumptions that must be met in a multiple regression model. Tests on the assumptions of multiple regression aims to avoid the appearance of bias in data analysis and to avoid specification error (misspecification) regression model used in this study.

The examination of the assumptions of multiple regression or testing called classical assumption in this study include the test of normality, multicollinearity and heteroscedasticity. While the autocorrelation test is not used in this study because the autocorrelation test is used when the type of research is Timeseries data while the data type of research is crossection. The following will be presented the results of testing the assumptions of classical regression model, which includes test data normality, multicollinearity and heteroscedasticity test.

4.5 Hypothesis Testing Results

F test used to determine whether there is influence jointly independent variable on the dependent variable, namely by comparing F Calculate the F table with 5% confidence level. From the analysis in getting multiple regression model as follows:

Regression F value of 13.962 with a significance of 0.00 (appendix), these results indicate that the hypothesis was accepted because the F count simultaneously larger than the F table 2, 33 and 5% significance is 3.28 and the p-value less than significance level \( \alpha = 0.05 \) (5%). Upon the acceptance of the hypothesis in this research that there is significant influence simultaneously tax planning and fiscal correction to the efficiency of tax payments in the Office of Tax Consultants in Jakarta.

Regression test results showed that t value of each variable tax planning and fiscal correction are 2.298 and 2, 134 and the significance of each is 0.028 and 0.040 (Appendix). The significance of tax planning is less than 5% significance level (0.05) which means the hypothesis was accepted or t value higher than t table at the significance level of 5%, which was (2.03452).

The result of these two variables have a significant fiscal correction was less than 0.05, so in this penelitian accepted hypothesis that there is a significant influence on the
variable partial tax planning and fiscal correction to the efficiency of tax payments on tax consultant in the Office of Tax Consultants in Jakarta.

The results of this study also supports some previous research such as research Achmad Cahyona (2002) and Research soding Manullang (2002).

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

This study aims to determine the effect of tax planning and fiscal correction to the efficiency of tax payments on tax consultant in the Office of Tax Consultants in Jakarta. Based on research results it can be concluded as follows:

Based on simultaneous hypothesis testing (Test F), regression F value of 13.962 with a significance of 0.00 results indicate that the hypothesis is accepted because it simultaneously F test bigger than the F table on the degrees of freedom 2, 33 and 5% significance is 3 , 28 and p-value less than the significance level $\alpha = 0.05$ (5%). With so receipt of the hypothesis in this research that there is significant influence of simultaneous tax planning and fiscal correction to the efficiency of tax payments on tax consultant in the Office of Tax Consultants in Jakarta.

Based on the partial hypothesis testing (t test), t value of each variable tax planning and fiscal correction are 2.298 and 2.134 and the significance of each is 0.028 and 0.040. The significance of tax planning is less than 5% significance level (0.05) which means the hypothesis was accepted and the value of t higher than t table at the significance level of 5%, which was (2.03452). The result of these two variables have a significant fiscal correction was less than 0.05 even though it almost approached significance level of 5% while for any t count is above the t table. So in this penelitian accepted hypothesis that there is a significant influence on the variable partial tax planning and fiscal correction to the efficiency of tax payments on tax consultant in the Office of Tax Consultants in Jakarta.

5.2 Research Limitations

This study only tested the model of research on tax consultant in 10 offices tax consultants in Jakarta, this study is less able to describe the overall tax consultant's office in Jakarta which have different characteristics.

5.3 Suggestions

Based on the research that has been done then submitted suggestions, intended to follow up on the limitations that exist in this study. Such as:
To improve the efficiency of tax payments required of tax consultants who are expected to provide input to help realize the efficiency of tax payment by the relevant tax planning and reasonable, because after all that tax planning is an integral part of overall corporate planning and long-term good short, then the tax planning that does not make sense to weaken the plan itself.

For tax consultants are expected to provide input to help keep books that meet the needs of taxation without having to violate the tax laws but still consider the tax control in the form of tax payment checks.

Respondents in further research should be expanded, including the Office of Tax Consultants in Jakarta, but it's good for distributing the questionnaire was not done during the month of collecting annual tax returns because many tax consultants who refused to take the willingness of his time as a respondent.

For further research should be to consider to add other factors that may affect the efficiency of tax payment. Future studies should also add moderator variables or intervening variables, so as to provide a more complete picture again will influence both the independent variables are indirectly.
References


—. **Undang-undang 36 Tahun 2008**, tentang Perubahan Keempat Undang-undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan.

APENDIX

Tabel 4.1
Respondent

<table>
<thead>
<tr>
<th>Sex</th>
<th>people</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Laki-laki</td>
<td>40</td>
<td>72%</td>
</tr>
<tr>
<td>Perempuan</td>
<td>16</td>
<td>28%</td>
</tr>
<tr>
<td>Total</td>
<td>56</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: tabulated

Tabel 4.2
Ages

<table>
<thead>
<tr>
<th>Ages</th>
<th>people</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-35</td>
<td>39</td>
<td>70%</td>
</tr>
<tr>
<td>36-50</td>
<td>17</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>56</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: tabulated

Tabel 4.3
Education Level

<table>
<thead>
<tr>
<th>Education level</th>
<th>Respondent (people)</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>S1</td>
<td>46</td>
<td>80%</td>
</tr>
<tr>
<td>S2</td>
<td>10</td>
<td>20%</td>
</tr>
<tr>
<td>Total</td>
<td>56</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: tabulated

Tabel 4.4
Result of validity test

<table>
<thead>
<tr>
<th>No</th>
<th>Item</th>
<th>Koefisien Korelasi item</th>
<th>total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Tax planning</td>
<td>Correction</td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td>0.813</td>
<td>0.601</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td>0.756</td>
<td>0.723</td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td>0.606</td>
<td>0.804</td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td>0.733</td>
<td>0.804</td>
</tr>
</tbody>
</table>
5. 0.583 0.756
6. 0.597 0.686
7. 0.714 0.169
8. 0.142

Source: tabulated

**Table 4.5**

**Result of Reliability Test**

<table>
<thead>
<tr>
<th>Nilai Cronbach’s Alpha</th>
<th>Tax Planning (X1)</th>
<th>Correction (X2)</th>
<th>Efficiency (Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.774</td>
<td>0.713</td>
<td>0.719</td>
<td></td>
</tr>
</tbody>
</table>

Source: SPSS output, tabulated

**Table 4.6**

**BLUE TEST**

**One-Sample Kolmogorov-Smirnov Test**

<table>
<thead>
<tr>
<th></th>
<th>Correction</th>
<th>Tax Planning</th>
<th>Efficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>36</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td>Normal Parameters</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>25.42</td>
<td>15.72</td>
<td>25.89</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>3.281</td>
<td>1.427</td>
<td>2.723</td>
</tr>
<tr>
<td>Most Extreme Absolute Differences</td>
<td>1.39</td>
<td>.216</td>
<td>.183</td>
</tr>
<tr>
<td>Positive</td>
<td>1.11</td>
<td>.117</td>
<td>.183</td>
</tr>
<tr>
<td>Negative</td>
<td>-1.39</td>
<td>-.216</td>
<td>-.179</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>8.31</td>
<td>1.297</td>
<td>1.101</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.495</td>
<td>.069</td>
<td>.177</td>
</tr>
</tbody>
</table>

a. Test distribution is Normal.

Source: SPSS output, tabulated

**Table 4.7** **Regression**

**Model Summary**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.677</td>
<td>.458</td>
<td>.426</td>
<td>2.064</td>
<td>1.835</td>
</tr>
</tbody>
</table>

The 12th Asian Academic Accounting Association, 8 – 12 October 2011, Bali - Indonesia
### One-Sample Kolmogorov-Smirnov Test

<table>
<thead>
<tr>
<th></th>
<th>Correction</th>
<th>Tax planning</th>
<th>Efficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>36</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td>Normal Parameters</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>25.42</td>
<td>15.72</td>
<td>25.89</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>3.281</td>
<td>1.427</td>
<td>2.723</td>
</tr>
<tr>
<td>Most Extreme</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Absolute</td>
<td>1.139</td>
<td>0.216</td>
<td>0.183</td>
</tr>
<tr>
<td>Differences</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Positive</td>
<td>0.111</td>
<td>0.117</td>
<td>0.183</td>
</tr>
<tr>
<td>Negative</td>
<td>-0.139</td>
<td>-0.216</td>
<td>-0.179</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>0.831</td>
<td>1.297</td>
<td>1.101</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>0.495</td>
<td>0.069</td>
<td>0.177</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Correction, Tax planning
b. Dependent Variable: Efficiency

Source: SPSS output, tabulated

### Tabel 4.8 ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>118.963</td>
<td>2</td>
<td>59.481</td>
<td>13.962</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>140.593</td>
<td>33</td>
<td>4.260</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>259.556</td>
<td>35</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Correction, Tax planning
b. Dependent Variable: Efficiency

Source: SPSS output, tabulated

### Tabel 4.9 Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>6.956</td>
<td>3.871</td>
<td>.387</td>
</tr>
<tr>
<td>Tax planning</td>
<td>321</td>
<td>.140</td>
<td>.387</td>
</tr>
<tr>
<td>Fiscal Correction</td>
<td>685</td>
<td>.321</td>
<td>.359</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Efficiency

Source: SPSS output, tabulated
**Tabel 4.10 Coefficients**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>2.743</td>
<td>2.121</td>
</tr>
<tr>
<td>koreksi</td>
<td>.045</td>
<td>.176</td>
</tr>
<tr>
<td>perencanaan</td>
<td>-.071</td>
<td>.077</td>
</tr>
</tbody>
</table>

a. Dependent Variable: abresid  
Source: SPSS output, tabulated

**Questionnaire Research**

Tax Payment efficiently is a process attempts taxpayer or group of taxpayers to minimize the burdens or tax liabilities, either in the form of income or other taxes through the use of tax incentives and tax legislation, so that taxes are paid to be efficient

To be able to know more clearly about certainty whether these components helped the efficiency of tax payments, it is expected that Mr / Mrs / You can provide answers to the following questions:

**Data Respondent:**

1. Name : 

2. Sex : 

3. Age :  
   [ ] 20-35 tahun  
   [ ] 36-50 tahun  
   [ ] 51 tahun

4. Education level :  
   [ ] D3  
   [ ] S1  
   [ ] S2  
   [ ] S3
5. Name OF Tax Consultant:

6. Sign : 

Give your assessment by making a cross mark (✓) on one of the available answers.

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Not Agree</th>
<th>Strongly Not Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Recommend doing bookkeeping on an accrual basis where expenditures when the liabilities, compared with the cash basis.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Recommend using bookkeeping compared with the norm calculation.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Recommend the lease with the option in the procurement of fixed assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Do not recommend buying from PKP (the Taxable) so do not get the input tax that can reduce the output tax.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Recommend requesting a standard tax invoice from the seller that gets the input tax that can reduce the output tax.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Suggest avoiding the final income tax revenue with a higher rate than income progressive rates.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Recommend avoiding VAT tax invoice from the seller more than 3 months because the resulting tax can not recognize the input.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Recommend avoiding costs that are not recognized by the tax, because it can not reduce taxable income (Example: Donations, grants, etc.).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Charging the SPT (the Notice) in accordance with applicable tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>regulations.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Reported SPT (the Notice) on time.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Pay income taxes on time.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Calculate income tax in accordance with applicable tax regulations.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Paying income tax deficiency before the time / date specified.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Recommend fiscal correction in accordance with the tax bill.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Recommend fiscal correction to reduce the amount of taxes owed the company.</td>
</tr>
<tr>
<td>3</td>
<td>Knowledge of the positive fiscal correction can be a potential tax savings of the future.</td>
</tr>
<tr>
<td>4</td>
<td>Knowledge of the negative fiscal correction can be potentially larger tax payments in the future.</td>
</tr>
</tbody>
</table>
Certificate

This certificate is awarded to
Tresno Eka Jaya
As a Participant and Presenter

The 12th AAAA Annual Conference
At Inna Grand Bali Beach Hotel
8 - 12 October 2011

Chairman of
The 12th AAAA Annual Conference

Dr. Made Gede Wirakusuma

For
President of
Asian Academic Accounting Association

Prof. Shahrokh M. Saudagarah