ANALYSIS OF FISCAL CORRECTION IN THE CALCULATION OF CORPORATE INCOME TAX PAYABLE " CASE STUDY OF PT DIA ANNUAL TAX RETURN BASED ON INDONESIAN TAXATION REGULATION IN 2021

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Abstract

This study analyzes the difference in taxable income between the financial statements prepared based on financialaccounting standards and the Income Tax Law No.36 of 2008, as well as the recognition of income and expensesbetween commercial and fiscal financial statements. The commercial and fiscal financial statements prepared by PT DIA are used to calculate the corporate income tax payable. This research was analyzed using a descriptive method that reveals the problems, situations and events that occur, so that this research reveals the actual facts. The data sources used are primary and secondary data. Primary data sources are data obtained directly from research sources through direct observation and interviews with officials and related departments, especially in the taxation and accounting departments, Secondary data is the financial statements of PT DIA. The results of thestudy state that the financial statements prepared by PT DIA still need correction because there are still costs thathave not been corrected fiscally, such as the costs of repairing spare parts and depreciation of vehicles used by directors/managers because of their position or work, contributions in the form of allowances. This finding increases the total income tax payable to be greater.

Keywords: Fiscal Reconciliation, Fiscal Correction, Corporate Income Tax

1. Introduction

Tax accounting is one of the concentration courses in the accounting study program which deals with tax accounting calculations that refer to regulations, laws, and law enforcement rules in the field of taxation. The function of tax accounting is to process quantitative data to produce financial reports, including tax calculations,which are the basis for decision making. (Purnamawati Helen Widjaja, 2022)

The Indonesian government's effort to overcome the economic crisis is to strengthen the tax system. Given that taxes are Indonesia's main source of income, taxes are expected to be a source of revenue to deal with economicproblems. The state revenue plan in the 2018 State Budget (APBN) is estimated to reach IDR 1,822.5 trillion orIDR 25.6 trillion less than the target of the 2018 State Budget Draft (RAPBN). The government revenue target comes from tax revenue of Rp.1,546.7 trillion and non-tax revenue (PNBP) of IDR. 273.8 trillion (Ministry of Finance RI). Based on these data, it shows that government revenue in the tax sector is higher than non-tax staterevenue. (Herlina & Subiyanto 2022)

Tax is a transfer of resources from the private sector (business) to the public sector. This transfer of resources willaffect the purchasing power and spending capacity of the private sector, to avoid significant disruption to company operations, the fulfillment of tax obligations must be managed properly. Tax resources are used to finance government expenditures, including day-to-day and development expenditures. On the other hand, taxesare a burden for the company, reducing its net profit. (Languju et al., 2014)

The difference between commercial financial statements and fiscal financial statements occurs due to differencesin recognition between income and expenses recorded in the income statement. At the time of occurrence of income or expense, it is classified as operating income or expense but not recognized according to tax regulations.Therefore, if income or expense is not recognized according to tax regulations, it is necessary to make fiscal corrections due to permanent differences and timing differences.

Based on these differences, it appears that the problem in this study is caused by the adjustment of the difference between commercial financial statements to fiscal financial statements. This research can be information for companies so that the amount of income tax that must be included in their Annual Tax Return (SPT) is in accordance with applicable tax regulations and it is hoped that taxpayers (companies) can avoid losses due to sanctions or errors in fiscal corrections. (Velia Yoeveni & Purnamawati Helen Widjaja, 2022)

2. Literature Review

Accounting Theory Approach

The theory developed by Watts and Zimmerman (1986) discusses general economic factors related to the behavior of managers or preparers of financial statements. Positive Accounting Theory centers on the ability to explain and predict accounting practices. This theory is based on the assertion that managers, shareholders, and regulators(politicians) are rational, and they seek to optimize their utility, which is directly related to their welfare and prosperity. Accounting decisions are determined by variables that represent management decisions managementmotivation to choose accounting methods with bonus plans, debt contracts, and the politician process. (Muti'ah &Subiyanto 2023)

Definition of Tax

In general, taxes are mandatory contributions collected by a country from its citizens, and the proceeds are usedto finance central and local government expenditures for the benefit of the people, but the rewards are directly felt by citizens. (Kahar & Gunawan, 2020)

According to Law Number 16, 2009 on General Provisions and Tax Procedures, "Taxes are mandatory contributions owed to the state by individuals or legal entities, without getting direct rewards, and are required by law for: ``The needs of the state for the greatest prosperity of its people."

According to Rifhi Siddiq (2006), the definition of tax is a contribution imposed by the government of a countryto taxpayers within a certain period of time, is an obligation, something that must be paid by taxpayers to the stateand is an obligation in the form of indirect rewards. (Yogama W, 2023)

Corporate Income Tax

According to Mulyono (2020), income tax is a tax that must be paid on various types of income and is determined by laws and regulations from taxation. Taxpayers are taxed on the income they receive during the tax year.

There are 8 types of corporate income tax based on Law Number 36 Year 2008, namely: Income Tax Article 15,Article 21, Article 22, Income Tax Article 23, Income Tax Article 25, Income Tax Article 26, Income Tax Article29, Income Tax Article 4 paragraph (2). (Kahar & Gunawan, 2020)

The income tax payable is calculated based on the total taxable income (PKP) and is subject to a tax rate in accordance with Article 17 of Law Number 36 of 2008. The applicable tax rate on taxable income (PKP) for domestic corporate taxpayers is 22% of net income.

Commercial Financial Statements

Complete financial statements according to the Statement of Financial Accounting Standards PSAK No. 1 revised2013 consists of the following components

1. Statement of financial position at the end of the period;
2. Statement of profit or loss and other comprehensive income for the period;
3. Statement of changes in equity during the period;
4. Statement of cash flows during the period;
5. Notes to the financial statements, including a summary of significant accounting policies and otherexplanatory information;
6. Comparative information about the previous period.

Fiscal Financial Statements

Fiscal financial statements are financial statements prepared using accounting standards, methods, or practices inaccordance with applicable tax regulations. Tax laws are not specifically regulate the format of financial statements, only impose certain yield restrictions in recording income and expenses. Fiscal financial statements are usually prepared on the basis of reconciliation of commercial financial statements.

Fiscal Reconciliation

Fiscal Reconciliation is the process of adjusting commercial profits that differ from tax rules to produce profits according to tax rules. According to Suryanti & Purnamawati (2021), this happens because according to commercial it is income but not according to fiscal or vice versa, according to accounting and commercial income but according to Final Income Tax, and according to accounting costs but according to tax regulations are not costs. Fiscal reconciliation includes positive corrections and negative corrections. Positive corrections are adjustmentsthat increase tax profit, and negative corrections are adjustments that decrease tax profit. Positive adjustments arecaused by expenses that are not recognized for tax purposes, such as, commercial depreciation is higher than tax depreciation commercial depreciation is lower than tax depreciation. Negative adjustments are made because there is income that is not considered taxable, such as income subject to final income tax.

Difference between Positive Correction and Negative Correction

A. Positive Fiscal Correction

The purpose of positive fiscal correction is to increase commercial profit or taxable income (PKP). This adjustment increases income and reduces or eliminates expenses that should have been recognized for fiscal purposes. Specifically, the causes of positive correction are as follows:

1) Expenses charged/incurred for the personal benefit of the taxpayer or his/her dependents.

2) Reserve fund.
3) Reimbursement or reward in connection with work or services rendered in the form of in-kind orenjoyment.
4) Amounts in excess of what is reasonable paid to related parties in connection with work performed.
5) Assets that are given as gifts, favors, or donations.
6) Income tax.
7) Salary paid to the owner.
8) Administrative sanctions.
9) Difference in commercial depreciation/amortization over fiscal depreciation/amortization.
10) Costs to obtain, collect, and maintain income subject to Final Income Tax and income that is notincluded in the tax object.
11) Other positive fiscal adjustments that don’t stem from the aforementioned items.

correction is considered positive for a country as it reduces the budget and state debt deficits. But, too large of a positive fiscal correction can also have a negative impact on the economy, such as a slowdown in economic growth due to a decrease in government spending.

B. Negative Fiscal Correction

In contrast, the purpose of negative fiscal correction is to reduce the commercial profit or profit of PKP. This is because commercial income is higher than fiscal income and commercial costs are lower than fiscal costs. Whena negative fiscal correction occurs, the company needs to adjust its taxable income by charging back costs or expenses that are not allowed or reducing income that is not recognized by tax. This will result in the amount of taxable income being greater than the accounting profit, so the income tax payable will also be greater. Negative fiscal correction is needed to know that the company has fulfilled its tax obligations in accordance with applicabletax regulations and to avoid unauthorized tax evasion or reduction.

Income Tax Payable

Corporate Income Tax payable is a tax imposed on income received or earned by a business entity in a tax year. The object of Corporate Income Tax is the income received or earned by a business entity in a tax year, including income from employment, business activities, sale of goods, or other income. Corporate income tax rate in Indonesia for domestic corporate taxpayers and permanent establishments, the applicable tax rate is 22% of taxable income. Business entities must report and pay Corporate Income Tax payable annually through the Annual Corporate Income Tax Return (SPT) before the deadline set by tax regulations.

3. Research Methods

Data Collection Methods

The data source of this research is secondary data with documentation and interview methods, in this case the data is obtained from PT DIA in the form of Balance Sheet, Income Statement, Ledger, List of Fixed Assets.

Data Analysis Method

This research uses quantitative descriptive analysis method and qualitative descriptive analysis method.

Each income and expense account in the income statement is analyzed. whether each expense and income account complies with applicable tax laws, determining whether the account may have an impact on fiscal correction, determining whether tax adjustments are required, and whether any adjustments need to be made showing the corrected amount. Calculate taxable income and determine the amount of tax payable after fiscal correction and compare with the calculation of tax payable using commercial profit and loss.

4. Results And Discussion

According to the results of the fiscal correction made by PT DIA for the 2021 tax year, there are still calculationerrors related to costs that need to be corrected by the company for the purpose of calculating corporate income tax. The author analyzes the components of the fiscal reconciliation report and tries to ensure that all costs and income have been corrected correctly in accordance with tax law regulations. The following is the company's income statement reconciliation work paper and the author's corrections:

Reconciliation of Income Statement and Fiscal Correction of PT DIA for the Year Ended December 31, 2021

DESCRIPTION	*Commercial*	Fiscal Correction by Company	Fiscal According to Company	Fiscal Correction According to the Author	Fiscal According to Author
BUSINESS CIRCULATION:					
Net Sales	**13.208.409.818**	**-**	**13.208.409.818**	**-**	**13.208.409.818**
COST OF GOODS SOLD	**10.847.398.390**	**-**	**10.847.398.390**	**-**	**10.847.398.390**
Beginning Inventory	954.385.754		954.385.754	-	954.385.754
Purchase	8.711.010.909		8.711.010.909	-	8.711.010.909
Direct Costs	1.577.182.935		1.577.182.935	-	1.577.182.935
- Project Honor/Salary	260.050.000		260.050.000	-	260.050.000
- Survey & Surveillance Fee	448.298.835		448.298.835	-	448.298.835
- Expedition & Insurance Fee	468.707.300		468.707.300	-	468.707.300
- Lab Fee/Product Certification	205.450.800		205.450.800	-	205.450.800
- Warehouse Rental Fee	36.276.000		36.276.000	-	36.276.000
- Training Costs	-		-	-	-
- Other Direct Costs	158.400.000	-	158.400.000	-	158.400.000
Total available for sale	11.242.579.598		11.242.579.598	-	11.242.579.598
Ending Inventory	395.181.209		395.181.209	-	395.181.209
Cost of Goods Sold	**10.847.398.390**	**-**	**10.847.398.390**	**-**	**10.847.398.390**
GROSS PROFIT	**2.361.011.429**	**-**	**2.361.011.429**	**-**	**2.361.011.429**
OPERATIONAL COSTS:					
1 Employee Salary Cost	905.684.000	5.539.000	900.145.000	5.539.000	900.145.000
2 Transportation & Travel	258.525.229	27.795.365	230.729.864	27.795.365	230.729.864
3 Electricity & Telecommunication Costs	104.683.324	26.337.911	78.345.414	26.337.911	78.345.413
4 Office Rental Fee	40.000.000	-	40.000.000	-	40.000.000
5 Stationery costs	105.141.051	-	105.141.051	-	105.141.051
6 Repair & Spare Parts	109.314.267		109.314.267	49.277.034	60.037.234
7 Depreciation Charges	28.992.351		28.992.351	7.646.818	21.345.533
8 Bank Fees & Adm	15.832.976	-	15.832.976	-	15.832.976
9 Licenses/Retributions/Taxes	47.396.663	23.915.363	23.481.300	23.915.363	23.481.300
10 Professional & Legal Fees	5.000.000	-	5.000.000		5.000.000
11 Donations & Entertainment	193.452.109	193.452.109	-	193.452.109	-
12 Safety Kit / K3 Cost	28.543.360		28.543.360	-	28.543.360
13 Promotion & Advertising Expenses	487.502.900	-	487.502.900		487.502.900
14 Education/Training Fees	-	-	-		-
15 R&D Cost	72.600.000	-	72.600.000		72.600.000
16 Insurance Fee	10.247.275	-	10.247.275		10.247.275
17 Cost	-	-	-		-
18 Other Office Expenses	71.511.267	33.267.018	38.244.249	33.267.018	38.244.249
Total Operating Expenses	**2.484.426.771**		**2.174.120.006**		**2.117.196.154**
OPERATING PROFIT	**(123.415.343)**		**186.891.423**		**243.815.275**
Other Expenses (Income) :					
1 Current Account Interest/Service Income	(26.664.398)	(26.664.398)	-	- 26.664.398	-
2 Bank Interest Fees	-	-	-	-	-
Total Other Expenses (Income)	**(26.664.398)**		**-**		
PROFIT (LOSS) BEFORE TAX	**(96.750.945)**	**283.642.367**	**186.891.423**	**340.566.219**	**243.815.275**
Income Tax Payable (Article 17 of Income Tax Law)					
- Distribution that received 50% Facility		67.917.247	7.470.897	88.603.650	9.746.401
- Distribution that does not receive the Facility		118.974.176	26.174.319	155.211.625	34.146.557
Total Income Tax Payable		**-**	**33.645.216**	**-**	**43.892.959**

Positive Correction

1. Employee Salary Expense

PT DIA corrects the cost of income tax 21 amounting to IDR. 5,539,000, cannot be deducted because the Company chooses to bear it, therefore it can’t be deducted from the company's income according to taxregulations, this cost can’t be deducted from gross profit because according to Article 9 Paragraph (1) letter e of Law No. 36 of the Year (2008) According to Article 9 Paragraph (1) letter e of Law No. 36 Year (2008), reimbursement or compensation in connection with work or services provided in the form of in- kind and enjoyment, except for the provision of food and beverages for all employees as well as reimbursement or compensation in the form of in-kind and enjoyment.

2. Transportation & Travel

Personal expenses of the director amounting to IDR.55,590,730 x 50% = IDR. 27,795,365, therefore this cost can’t be deducted from gross profit because according to Article 9 Paragraph (1) letter b of Law No.36 of 2008, namely costs charged or incurred for the personal benefit of shareholders, allies, or members.

3. Electricity & Telecommunication Costs

Represents the cost of purchasing credit & internet for directors and high-level employees, this cost can be charged at 50% by the Company based on KEP-220/PJ/ 2002. And positively corrected in theamount of IDR.52,675,821 x 50% = IDR. 26,337,911

4. Repair & Sparepart Expenses

Researchers found that IDR.98,554,067 was the cost of repairs & spare parts for the director's car. Based on the Decree of the Director General of Taxes Number KEP-220/PJ/2002 Article 3 paragraph (2). That the cost of maintenance or repair for certain employees due to their position is charged at 50% of the total cost of maintenance or repair. Therefore, a positive correction is required in the amount of IDR.98,554,067x 50% = IDR.49,277,034 **(Researcher Findings)**

5. Depreciation Expenses

The researcher found that IDR.15,293,636 was the depreciation expense of the directors' vehicle. The company has not made a positive fiscal correction for the depreciation expense of take-home vehicles. Based on tax regulations according to KEP-220/PJ/2002, that sedan car vehicles brought home by leadership employees can be used as a gross deduction at a rate of 50%. Then it can be corrected positively with a calculation of IDR.15,293,636 x 50% = IDR.7,646,818 **(Researcher Findings)**

6. License Fee/Retribution/Tax

This is the cost of paying vehicle tax for directors, therefore this cost can’t be used as a deduction fromgross profit, according to Law No.36 of 2008 Article 6 Paragraph (1) costs that can be deducted from gross income to determine taxable income must be directly related to business activities and used to obtain, collect, and maintain income, corrected by IDR.47,830,726 x 50% = IDR. 23,915,363.

7. Donation & Entertainment Costs

PT DIA's donation & entertainment costs amounted to IDR.193,452,109. Based on the research results, the Company's donations are not included in the donations as referred to in Income Tax Law Article 6 paragraph (1) letters i, j, k, l, m. Based on Income Tax Law Article 9 paragraph (1) letter g, that assistance or donations as referred to in Article 4 paragraph (3) letter a may not be deducted from grossprofit. Therefore, the company's donation expense of IDR.193,452,109 must be corrected fiscally positive.

8. Promotion & Advertising Expenses

These costs amounting to IDR.487,502,900, can be reduced/recognized as fully deductible costs because they are accompanied by a nominative list of promotional costs, based on the Regulation of the Ministerof Finance of the Republic of Indonesia Number 02 / PMK.03 / 2010

9. Other Office Expenses

Costs incurred for the purchase of meals/drinks for overtime employees and the purchase of meals for directors amounting to IDR.33,267,018, these costs can't be deducted as gross income, because according to the Minister of Finance Regulation (PMK) No.167 / PMK.03 / 2018, the costs can't be deducted as gross income. About the types of costs and services that cannot be deducted fromgross income.

Negative Correction

1. Interest Income and Current Account Services

According to tax regulations, especially Law No.36 of 2008 Article 4 Paragraph (2) letter (a) explains that income in the form of interest on deposits and other savings, interest on bonds and state bonds, and interest on deposits paid by cooperatives to individual cooperative members.

Calculating PT DIA Tax Credit
Deducted by treasurer

Income tax 22 that becomes PT DIA's tax credit because it makes sales to the Treasurer, BUMN/D, which is subject to a rate of 1.5% of the DPP

Calculation of Income Tax 22 of PT DIA

Description	DPP	Rates	Income Tax deducated
Purchase of Goods by Treasurer ***(Other than DG-PSP MOA)***	12.299.032.363	1,5%	184.485.485
Purchase of Goods by Treasurer ***(DG-PSP MOA)***	889.468.364	2%	17.789.367
Total Income Tax 22			**202.274.853**

Source: Data processed by the author

In the pph 22 tax credit for the purchase of goods by the treasurer with a transaction amount of Rp.889,468,364 there is an excess with holding of 0.5% which should be the provisions of the Minister of Finance Regulation No.34 / PMK.010 / 2017 should be 1.5%. This is because the with holder (treasurer) deducts 2% of the tax base value.

Calculating Income Tax Payable of PT DIA

After all components of the corporate tax credit for 2021 are received, the income tax deficiency (ITA 29) or overpayment of income tax (ITA 28A) can be calculated and charged to PT DIA. According to Article 31E paragraph (1) of the Income Tax Law. Provides a special tax rate reduction facility for domestic corporate taxpayers, if the gross turnover is between Rp.4.8 billion - Rp.50 billion, then the corporate taxpayer gets a rate reduction facility of 50% of the rate imposed on taxable income from gross turnover which amounts to Rp.4.8 billion. The following is the calculation of underpayment or overpayment of income tax of PT DIA:

Calculation of Income Tax Payable :	**Company**		**Author**	
FISCAL NET INCOME		186.891.000		243.815.000
Prior Year Compensation		-		-
TAXABLE INCOME		**186.891.000**		**243.815.000**
Income Tax Payable (Income Tax Rate Article. 31E Paragraph (1))				
- Circulation that receives 50% Facility *(4.800.000.000/Gross Income x Taxable income) x 22% x 50%*	67.917.093	7.470.880	88.603.550	9.746.391
- Circulation that does not receive the Facility *(Taxable Income - Circulation that receives 50% facility)*	118.973.907	26.174.260	155.211.450	34.146.519
Total Income Tax Payable	**-**	**33.645.140**	**-**	**43.892.909**
Tax Kredit :				
- Income Tax 22/23 withheld by other parties		202.274.853		202.274.853
- Monthly installment of Income Tax 25 -		-		-
Total Tax Kredit		**202.274.853**		**202.274.853**
Income Tax Under (Over) Paid		**(168.629.713)**		**(158.381.944)**

Source: Data processed by the author

5. Conclusion

The conclusion of this study is that the reconciliation of the income statement made by PT DIA still has fiscal correction errors regarding the costs that should be corrected and the calculation of the corrected costs. The author's findings in the reconciliation of fiscal corrections are that PT DIA does not correct the repair & spare parts cost items where in the cost items there are repair & spare parts costs for directors' and managers' cars. PTDIA also did not correct the depreciation cost items where in the cost items there are depreciation costs for vehicles for directors and managers in accordance with the Decree of the Director General of Taxes Number KEP-220/PJ/2002 Article 3 paragraph (2). That the cost of maintenance or repair for certain employees due to their position is charged at 50% of the total cost of maintenance or repair. In addition, the author found a deduction error in PT DIA's tax credit, the treasurer deducted 2% of the tax imposition base while according to the Minister of Finance Regulation No.34/PMK.010/2017 it was 1.5%. The result of Income Tax under (over) payment calculated according to the company is (IDR.168,629,713) while the calculation according to the author is (158,381,944) there is a difference in overpayment reduced by IDR.10,247,769.

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