

Original Research Article

**Analysis of Financial Statement Preparation
and Fiscal Reconciliation on Corporate Income
Tax of One of the Companies in Indonesia**

ABSTRACT

Aims: This study aims to find out, analyze, and how the competence of human resources in the internal PT SAS and fiscal correction and analyze whether the competence of internal human resources is an obstacle or supporting factor in preparing financial statements.

Study design: The research design used in this study is a qualitative descriptive research design using the post-positivism paradigm with the triangulation method, which is an experimental approach using various methods, data sources, researchers, and theories.

Place and Duration of Study: The researcher set an analysis unit on the Corporate Income Tax (PPh) Fiscal Correction and reviewed PT SAS's 2020 financial statements with Human Resources (HR) as an influential factor. Sampling determination in this study used a purposive sampling technique.

Methodology: The sampling determination in this study used purposive sampling techniques with the criteria of PT SAS Tax Managers, Tax Consultants, Accounting Staff, and Tax Staff. The data collection used in this study can be grouped into two categories, namely interactive and non-interactive methods.

Results: Based on the study's results, a fiscal correction in corporate income tax was caused by HR errors that did not record accounts receivable. Then, there is the fiscal correction. From the aspect of knowledge (knowledge), attitude (attitude) and aspects of skills (skills), there are still problems that still need to be solved.

Conclusion: The company must be more thorough in making corrections to the costs that the company has incurred according to the rules. Companies should more often provide education and training in the field of accounting and taxation to employees. The company also advises the directorate general of taxes to review related CSR Costs.

Keywords: Financial Statements, fiscal reconciliation, PPH agency, HR Competence

1. INTRODUCTION

Economic actors in Indonesia are very varied, both regarding their existence in their activities' regulations and their institutions' position. The existence of the company as one of the economic actors in Indonesia cannot be circumvented. The company is already one of the members of the community of society. Even the presence of companies in the community has created a new order in the grassroots community (lower organisation). The order can be both an economic order and a sociological order. The presence of companies during this society certainly plays a role in the economic system of Indonesia [1].

The company requires accounting records to support its business so that IAI issues Financial Accounting Standards (PSAK). In this SAK, there are various instructions on the procedures for making financial statements, both from the recording process and depreciation to the presentation of financial statements. SAK in Indonesia is divided into 4 (four) standards, one of which is general SAK for businesses with significant public responsibility across countries. The financial statements must refer to the General Financial

Accounting Standard (SAK-Umum). In Indonesia, the recording of financial statements must follow financial accounting standards [2].

The SAK was prepared by adapting the International Financial Reporting Standards (IFRS). According to SAK, financial statements are statements of financial position, income statements and other comprehensive income, statements of changes in equity, statements of cash flows, and notes to financial statements [3].

PT Sriwijaya Argo Sakti (SAS) has presented financial statements following the applicable SAK. One of the benchmarks of a healthy company is a company that does the correct financial management. Not only presenting financial statements companies are also required to pay taxes. As a Corporate Taxpayer, the Company should pay Income Tax, whose amount is calculated from the taxable income earned [4]. Taxes as one of the main sectors of state treasury revenue; taxes and tax laws are significant for the sustainability of national development to realise the people's welfare [5].

To increase public participation in state revenue, the Government of Indonesia decided to switch from an official assessment system (OAS) tax collection system to a self-assessment system (SAS). The self-assessment system means that the government gives confidence to taxpayers to calculate the amount of tax that will be deposited into the state by themselves [6].

However, by using this system, there is a chance of an error in filling out the Income Tax Return (SPT Annual PPh) [7]. This is because the calculation of corporate income tax often has a difference between the calculation according to the company (commercially) and according to the fiscus (fiscal). This is due to differences regarding the recognition of revenue, costs and profits in the company's financial statements (commercial profit) with the financial information set by the fiscus on a basis (fiscal profit) [8].

So it is necessary to make fiscal corrections in determining the income tax owed; one of the purposes of how it is done is the correction. Revisions made to accounting profits for profit according to taxes. Tax profit is calculated using the concept of how to recognize and measure according to taxation provisions. The method used to help adjust financial statements according to accounting standards with tax regulations is to make adjustments in the calculation of taxable income, commonly referred to as fiscal reconciliation or fiscal correction. Fiscal correction is divided into two, namely positive fiscal correction and negative fiscal correction. Fiscal modifications can cause taxable profits to increase (positive revisions) and cause taxable profits to decrease (negative revisions) [9].

From various theoretical and practical studies on filling out the Annual Income Tax Return, it is common for taxpayers to make mistakes in understanding fiscal corrections so that the taxable income in the Annual Income Tax Return is not by applicable tax regulations. As happened at PT Sriwijaya Argo Sakti (SAS) during the tax inspection in 2018. At that time, PT SAS will calculate the amount of income tax owed by the company by recording the costs that have been corrected so that it becomes a negative correction due to the underpayment of the PPh 25 tax. However, when examined by the fiscus and dissected all expenses, it turned out that they found that there were costs that could not be charged, so they needed to be corrected.

This should be suspected because of the need for more Human Resources (HR) competence in accounting and taxation, which is an obstacle factor in making fiscal corrections to PT SAS's tax report. In addition, pt SAS's lack of understanding of human

resources in understanding the complexity of PSAK and tax rules based on Law Number 36 of 2008.

Based on the background above, the fiscal correction problem at PT SAS deserves attention. Therefore, it is necessary to evaluate the practice of budgetary correction at PT SAS based on the theory proposed by Liberti Pandiangan by analyzing more in-depth information based on taxation theories through this research. This research focuses on the Corporate Income Tax (PPh) Fiscal Correction, which was reviewed from PT SAS's 2018 financial statements with human resources as an obstacle and supporting factor. This study aims to find out, analyze, and how the competence of human resources in the internal PT SAS and fiscal correction and analyze whether the competence of internal human resources is an obstacle or supporting factor in the process of preparing financial statements.

2. REVIEW OF RELATED LITERATURE

2.1 Literature Studies & Theoretical Studies

Taxes defined by [10] are the dues of the people to the state treasury under the statute (which can be imposed) by non-receipt of lead services (counter-performance) which can be directly demonstrated and which are used to pay general expenses. Groupings are; 1) taxes according to their class consist of; Direct length and indirect taxes. 2) taxes, by their nature, consist of; subjective and objective taxes. In collecting taxes, it is known that there are several collection systems according to [10]: 1) *Official Assesment System*, 2) *Self Assessment System*, 3) *Witholding System*. Tax inspection is a series of activities to collect and process data, information, and evidence that is carried out objectively and professionally based on an examination standard to test compliance with tax obligations and for other purposes to implement the provisions of tax laws and regulations [11]. Based on its scope, the types of examinations can be distinguished into field examinations and office inspections [12].

Based on Law Number 36 of 2008, "Income Tax (PPh) is a tax imposed on tax subjects on income earned or received in one tax year" [13]. According to be able to calculate Taxable Income for (PPh), one must first be known the basis for the imposition of the tax, namely: "For domestic taxpayers and Permanent Establishments (BUT), the basis for taxation is taxable income. As for overseas taxpayers is gross income". According to [10] the amount of Taxable Income for corporate taxpayers is calculated at net Income. Briefly, it can be formulated as follows:

$$\text{Net Income} = \text{gross income} - \text{deductions/fees allowed in the Income Tax Law}$$

Furthermore, corporate income tax (PPh Badan) is a tax imposed on income received or obtained by the entity, as referred to in the General Provisions of Taxation Law [15]. In Tax Law Number 36 of 2008, article 17 concerning income tax, it is regulated that taxpayers of domestic entities and permanent establishments are 28% (twenty-eight per cent). This rate has been 25% effective since the 2010 tax year. The corporate income tax rate in 2010 for domestic corporate taxpayers with a gross circulation of up to Rp. 50,000,000,000 (fifty billion rupiahs) (lima Puluh Miliar rupiah) [16].

Fiscal correction is the result of adjustments to commercial financial statements at the time of preparing fiscal financial statements. This fiscal correction is divided into a positive correction and a negative correction. A positive correction is an adjustment to the commercial report that increases budgetary profit. Positive corrections are caused by a

decrease or elimination of expenses because, according to tax laws and regulations, the cost of such donations is not allowed to reduce fiscal income [17].

Financial Accounting Standards or SAK are statements of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) published by the Standards Board of the Indonesian Institute of Accountants (DSAK IAI) and the Sharia Standards Board of the Indonesian Institute of Accountants (DSAS IAI) as well as capital market regulatory regulations for entities under its supervision [18].

According to the purpose of Financial Accounting Standards is to establish the foundations for presenting financial statements to the public. The preparation of financial accounting standards can provide satisfaction to all interested parties to financial statements. Financial Accounting Standards (SAK) in Indonesia are sorted into 4 (four) types of measures, namely SAK International Financial Reporting Standards (IFRS) or general SAK, SAK Entities Without Public Accountability (ETAP), SAK Syariah, and Government SAK [20]. The SAK in this study is a GENERAL SAK. This SAK was also prepared by adapting from the International Financial Reporting Standards (IFRS).

Financial statements are financial information generated by the accounting process [21]. Commercial Financial Statements are financial statements prepared based on generally accepted Financial Accounting Standards (SAK), which aim to provide financial information that is useful for business and economic decision-making, in particular, information on cash flow prospects, financial position, business performance and funding and operating activities [22]. [23] It states that financial statements have four qualitative characteristics. The following four characteristics are normative prerequisites for government financial statements to meet the desired quality: relevant, reliable, comparable, and understandable.

The time difference means temporary taxable differences, which means temporary differences that give rise to a taxable amount in the calculation of financial profit for the next period when the carrying value of assets is recovered or the carrying value of the obligation is repaid [24]. Meanwhile, the fixed difference is the difference in recognition of income and expenses under the provisions of the tax law with accounting, which is permanent [25].

Supported by human resources that make up human resources, it is the most critical capital and wealth of every human activity. Man, as the absolute most crucial element, is analyzed and developed in that way [26]. Meanwhile, according to [27], competence is defined as a person's observable ability, which includes knowledge, skills, and attitudes in completing a job or task following the established performance. The indicators of human resource competence, according to [28], are knowledge, skills, attitudes or work behaviour.

2.2 Review of Related Empirical Literatures

[29] In his research which has a finding of profit before fiscal correction of IDR 181,510,720.00 after a positive fiscal correction and a negative fiscal correction of profit of IDR 201,112,732.00 difference of IDR 19,602,012.00. Subsequent research [30] found that the number of positive fiscal corrections to the company's commercial income statement was IDR 157,312,678, obtained from official travel expenses, telephone, fax and internet expenses, zakat fees, bank administration fees, and miscellaneous expenses. The results of the study found that there were still fiscal correction errors and there were income tax objects that had not been deducted from income tax, so there was a potential for tax sanctions borne by PT." X" Surabaya on research [31]. [32] In his research, he found that companies made several discrepancies in fiscal financial statements, so the calculation of corporate income tax needed to be corrected. Based on the results of the study, it was noted

that PT Asam Jawa had implemented tax accounting following applicable tax regulations, but in the calculation of income tax (PPh), PT Asam Jawa was not following Law Number 36 of 2008 in the study [33]. [34] Finding the results of fiscal corrections shows a time difference in calculations regarding the recognition of expenditures according to tax laws.

3. RESEARCH METHODS

The research design used in this study is a qualitative descriptive research design using the post-positivism paradigm with the triangulation method, which is an experimental approach using various methods, data sources, researchers, and theories. Meanwhile, in this study, the researcher set an analysis unit on the Corporate Income Tax (PPh) Fiscal Correction, which was studied from PT SAS's 2020 financial statements with Human Resources (HR) as an influential factor. Researchers used two data sources to find and collect data sources in this study, namely primary data sources and secondary data sources. The sampling determination in this study used purposive sampling techniques with the criteria of PT SAS Tax Managers, Tax Consultants, Accounting Staff, and Tax Staff. The data collection used in this study can be grouped into two categories, namely interactive and non-interactive methods. Interactive techniques consist of interviews and participating observations, while non-interactive courses include non-participating comments, analysis of document content, and archives. The fundamental difference between qualitative and quantitative research is how information (data) is collected.

4. RESULTS AND DISCUSSION

Preparing the financial statements of PT Sriwijaya Argo Sakti (SAS) begins with the Finance Staff who input purchase and sales data. The Accounting Staff then forwards the data to post to the transaction journal. After completing the transaction journal, the Tax Manager withdraws these data for one year. The data is automatically presented in the financial statement system consisting of the Income Statement and Balance Sheet. This is stated by the Accounting Staff of PT Sriwijaya Argo Sakti (If 3).

"I am not involved in compiling the company's financial statements. The one who makes the financial statements is the Tax Manager. My job is to record and journal transactions in the company's financial applications in the form of Daily Cash transactions and banks. Because there are 2 (two) cash, namely Jakarta cash and Pangkalpinang cash, I have to synchronize and combine the two reports, ensuring that these transactions are supported by the necessary data such as notes, certificates, invoices, tax invoices, and proof of payment. After that, the tax manager can check what I've been working on. If there is a revision about the recognition of fees, it will be revised; if it is fixed, the transaction can be directly in the journal in the system. Of course, for the balance at the end of the month, the balance is ascertained".

The role of Tax Manager only carries out its duties and functions following the company's rules. Meanwhile, the finance director has a considerable role in ensuring and being fully responsible that the financial and tax reports presented by the Tax Manager follow applicable tax rules. This is stated by the Tax Manager of PT Sriwijaya Argo Sakti (If 1).

"The role of Management is to carry out its duties and functions following the existing procedures in the company; because this is classified as a small company, only the Director has a large enough role in ensuring and being fully responsible that the Financial Statements presented by the Tax Manager are by the provisions of taxation and Indonesian accounting policies".

From the results of the research, it was found that problems in preparing the financial and taxation reports of PT Sriwijaya Argo Sakti (SAS) in 2018 were caused by human resources (HR), namely Tax Managers and Tax Staff, not fully understanding positive and negative fiscal corrections. Knowledge of taxation is an obstacle to reporting taxation once there is a

budgetary correction. Understanding the complexity of the Statement of Financial Accounting Standards (PSAK), human resources at PT SAS must be adequate. So this hindered preparing the PT SAS Corporate Income Tax report in 2018. The competence of human resources in accounting and taxation in understanding the complexity of PSAK and tax rules can make it easier for companies to record fiscal corrections. As stated by the informants. Tax Manager PT SAS (If 1).

"Yes, that's right, because if human resources understand the tax and accounting process, there will be very few tax recording and reporting errors."

Tax Consultant PT SAS (If 2).

"HR in accounting there is no problem of competence, in the field of taxation still needs to be improved".

Accounting Staff of PT SAS (If 3).

"I don't understand the complexity of PSAK."

Tax Staff of PT SAS (If 4).

"Because of my position as a Tax Staff, and specifically I only calculate, pay and report income tax and VAT every month, then about the complexity of PSAK or recording in accounting, I only know the basics, how to record these costs, debts and receivables".

From the answers submitted by these informants, it can be seen that training is essential to improve HR competence in accounting and taxation. So that HR competency indicators, as revealed by Yulanda (2021), namely knowledge, skills, attitudes or work behaviour, can be achieved.

The fiscal correction made by PT Sriwijaya Argo Sakti refers to the commercial financial statements, where commercially all costs can be charged, thus affecting the income tax burden, namely PPh 25 and PPh 29. However, because the basis of making the company's financial statements is for reporting the Agency's tax returns, it must make financial statements following fiscal regulations, where the costs in the commercial financial statements cannot be charged in the fiscal financial information, such as ritual / religious fees, CSR fees, entertainment costs.

In reporting monthly taxes, problems were found in recording transactions made by vendors who should have been subject to tax objects but should have been addressed. This is because the vendor wants to avoid being deducted income tax from the job. So this is considered one of the causes of underpayment of income tax, be it PPh 23 or PPh 21. As stated by the Tax Staff of PT SAS (If 4).

"For monthly tax returns, there are often transactions/jobs from vendors that should be subject to tax objects but neglected because vendors do not want to be deducted income tax from the work. In my opinion, it is one of the factors of underpayment of taxes such as PPh 23 and PPh 21 during the tax inspection in 2018".

This shows that the competence of Human Resources in accounting and taxation at PT Sriwijaya Argo Sakti is an essential factor in calculating Corporate Income Tax. So negligence that results in fiscal corrections in income tax article 23 and article 21 can be avoided.

To find out how Human Resources Competence (HR) affects the preparation of financial statements, fiscal corrections, to Corporate Income Tax compliance, the author makes observations based on the HR competency component proposed by Hutapea and Thoha.

From the aspect of knowledge, understanding the presentation of financial and tax reports to the internal Human Resources (HR) of PT Sriwijaya Argo Sakti (SAS) must be entirely adequate. This can be seen from the statement of the Accounting Staff and Tax Staff of PT Sriwijaya Argo Sakti (SAS), who need help understanding the complexity of PSAK 1 regarding the presentation of financial statements and Law Number 36 of 2008 concerning Income Tax. Although the Tax Manager of PT Sriwijaya Argo Sakti (SAS), who is responsible for preparing financial and tax reports, already understands the amount of

income tax and fiscal correction, in recording, there are still errors that should have been corrected but recognized financial. Here are the informants' answers.

Tax Consultant PT Sriwijaya Argo Sakti (If 2).

"In the accounting field, there is no issue of competence. In the field of taxation still needs to be improved".

Accounting Staff of PT Sriwijaya Argo Sakti (If 3).

"I don't understand the complexity of PSAK 1."

Tax Staff of PT Sriwijaya Argo Sakti (If 4).

"On Law 36 of 2008 on Income Tax, I only know the basics".

Tax Manager PT SAS (If 1).

"The tax manager knows how much income tax to pay, fiscal corrections, and others. Sometimes due to a large number of transactions, there are some missed transactions, which should have been corrected but recognized fiscally so that when checked by the tax, it becomes a negative correction meaning that the company is underpaying for the transactions corrected by the tax examiner".

From the aspect of skills, Human Resources (HR) at PT Sriwijaya Argo Sakti (SAS) already have technical skills in accounting and taxation. This is illustrated by the process of preparing financial statements initiated by accounting staff by recording transaction journals on the PT Sriwijaya Argo Sakti (SAS) financial application. At this early stage, the accounting staff also ensures that every transaction is supported by data or documents such as receipts, invoices, tax invoices, and proof of payment. The following are the answers submitted by the informants.

Tax Manager of PT Sriwijaya Argo Sakti (If 1).

"The process flow of preparation begins with accounting staff inputting data into the system, namely purchase and sales data. The accounting staff forwards this data to post a transaction journal. The components posted at the end of the year are (the cost of depreciation of current assets, office inventory, accounts payable, and accounts receivable). After the posting of the transaction journal is completed, the tax manager withdraws the data for one year, and then the data is automatically presented in the financial system consisting of the Income Statement and Balance Sheet".

Accounting Staff of PT Sriwijaya Argo Sakti (If 3).

"Because there are 2 (two) cash, namely Jakarta cash and Pangkalpinang cash, I have to synchronize and combine the two reports, making sure that these transactions are supported by the necessary data such as notes, receipts, invoices, tax invoices, and proof of payment. After that, the tax manager can check what I've been working on. If there is a revision about the recognition of fees, it will be revised, and if it is fixed, the transaction can be directly in the journal in the system. Of course, for the balance at the end of the month, the balance is ascertained".

In this case, the author formulates an attitude for the formation of HR competencies in the field of accounting and taxation at PT Sriwijaya Argo Sakti (SAS), namely complying with obligations as an employee and compliance with tax regulations. From the aspect of attitude, Human Resources (HR) at PT Sriwijaya Argo Sakti (SAS) have complied with their obligations as accounting staff and tax managers who have the task of preparing financial and tax reports following PSAK 1 guidelines regarding the preparation of financial statements and laws and regulations Number 36 of 2008 concerning Income Tax. The following are the answers submitted by the informants.

Tax Manager of PT Sriwijaya Argo Sakti (If 1).

"The role of management is to carry out its duties and functions following the existing procedures in the company. Because this is classified as a small company, only directors have a large enough role in ensuring and being fully responsible that the

financial statements presented by the Tax Manager follow the tax provisions of Law 36 of 2008 and Indonesian accounting policies contained in the PSAK".

Accounting Staff of PT Sriwijaya Argo Sakti (If 3).

"My task is to check and verify the company's financial transactions. In addition, it records and journals transactions in the company's financial applications in the form of Daily Cash and Bank transactions".

Thus, from the aspect of attitude, the competence of Human Resources (HR) in the field of accounting and taxation at Pt Sriwijaya Argo Sakti (SAS) has fulfilled Hutapea and Thoha's theory where tax managers and accounting staff have complied with their obligations as accounting staff and tax managers who have the task of preparing financial and tax reports following the provisions of Psak 1 and Law Number 36 of 2008 concerning Income Tax.

Knowledge of human resources (HR) at PT Sriwijaya Argo Sakti regarding taxation is an obstacle factor in reporting tax until there is a fiscal correction. This is because human resources (HR) in taxation have yet to fully understand the positive and negative budgetary modifications. Knowledge is one of the main components of HR competence. Here are the statements of the sources.

Tax Consultant PT Sriwijaya Argo Sakti (If 2).

"Regarding taxation knowledge. Haven't understood the positive and negative fiscal corrections".

Tax Manager PT SAS (If 1).

"Yes, that's right, because if human resources understand the tax and accounting process, there will be very few tax recording and reporting errors."

5. CONCLUSION

Based on the study's results, a fiscal correction in the Corporate Income Tax of RP 2,194,891,835 was caused by HR errors that did not record accounts receivable. Then, there was a fiscal correction in employee salary costs caused by a reduction in salary costs, THR & Bonuses on Thai Abk Employees to shrink the PPh 21 tax purely the negligence of HR at PT SAS. There was a correction of costs which, according to the fiscus / examiner, became the object of PPh 21, namely Tin Unloading Costs (KIP) Rp. 280,046,000, Software Costs Rp. 30,439,102, Miscellaneous Overhead Costs Rp. 79,235,000,, Bpjs Kesehatan Costs Rp. 47,958,770, Employment BPJS Costs Rp. 4,525,544 & Other Costs (notary & security) Rp. 5,550,000, When paired by the fiscus / examiner of income tax return 21, which PT SAS Rp has reported. 3,869,915,777, according to the examiner, is Rp. 6,8889,272,120, so that the total correction is Rp. 3,019,356,353. and the issuance of SKPKB on PPh 21 Tax along with administrative sanctions worth Rp. 191,099,813. From the aspect of knowledge, understanding the presentation of financial and tax reports to the internal Human Resources (HR) of PT Sriwijaya Argo Sakti (SAS) must be entirely adequate. From the aspect of skills, Human Resources (HR) at PT Sriwijaya Argo Sakti (SAS) already have technical skills in accounting and taxation. This is illustrated by the process of preparing financial statements initiated by accounting staff by recording transaction journals on the PT Sriwijaya Argo Sakti (SAS) financial application. On the aspect of attitude, Human Resources (HR) at PT Sriwijaya Argo Sakti (SAS) has complied with its obligations as an accounting staff and tax manager who has the task of preparing financial and tax reports by PSAK 1 guidelines on the preparation of financial statements and laws and regulations Number 36 of 2008 concerning Income Tax. Knowledge of human resources (HR) at PT Sriwijaya Argo Sakti regarding taxation is an obstacle factor in reporting taxation until there is a fiscal correction. Human tax resources (HR) have yet to fully understand the positive and negative budgetary modifications.

Based on the research, the author can advise companies that must be more thorough in making corrections to the costs that the company has incurred according to the rules. Companies should more often provide education and training in the field of accounting and taxation to employees. The company also advises the directorate general of taxes to review related CSR costs where these costs are compensation costs for residents or fishermen around the area exploited by the contractor PT Timah, which should be the cost of SAH recognized by taxation because the CSR funds are handed over directly every month by the company to the container that accommodates the compensation.

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