

Relevansi penerapan akuntansi pajak penghasilan (PSAK 48) pada surat pemberitahuan tahunan pajak penghasilan wajib pajak badan =
Relevancy of applied accounting for income taxes (PSAK 46) on annual corporate income tax return

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Abstrak

Revision occurred on Annual Corporate Income Tax Returns (Surat Pemberitahuan Tahunan) commenced from year 2002 is the application of financial statements of financial accounting system as main data resource to fulfill them. The previous development is that all companies either issuing obligations traded to public (as public companies) or others company since book year of 2001 should apply Statement of Financial Accounting Standard (Pernyataan Standar Aktuitansi Keuangan/PSAK) 46 entitled "Accounting for Income Taxes" for their accounting policy.

In this research there are two main research questions to be revealed. Firstly, It PSAK 46 application may result in financial statements as calculation base of Owed Income Tax on Annual Corporate Income Tax Returns is. Secondly, It possible to align format of Annual Income Tax Return presentation suitable with resulted financial statements from PSAK 46's application is.

The implementations of self assessment system by trusting corporate tax payers for calculating by their self regarding total Owed Income Tax both efficiently and effectively, are require any data resource as material for fulfilling Annual Income Tax Returns' form. Financial statements as final result of process or accounting cycle providing information on financial position, performance and changes of financial position of any company will give benefit for most of users in making economic decisions. PSAK 46 implement calculation of current tax expense and deferred tax expense as set of profit or loss calculation closure for one accounting period, subsequently, it will be presented in profit or loss statement (income statement). Financial items related with such tax imposition acquisition are very benefit when company as Corporate Tax Payer will fulfill form of Annual Tax Return (form 1771).

The research methodology in this thesis is social qualitative research method by descriptive description. Its objective is to reveal and clarify a real subject and object of research. This research is conducted against twelve Corporate Tax Payers who applied PSAK 46. Conveniently and accidentally, the samples are obtained from Optimizing Team of State Revenue. Materials and research data among them financial statements resulted from financial accounting implementation and Annual Corporate Income Tax Returns (a complete set of form 1771) for book or fiscal year 2002.

Those twelve Corporate Tax Payers at accounting accounts relating with Income Tax in income statement and notes for financial statements - as its value adjustment finance - had presented the data value same as announced at Annual Tax Returns. These data value similarity at Annual Tax Returns are found at (a) form 1771-I : (1) accounting net income (pretax accounting income) and (2) fiscal net income; and (b) form

15771 : (1) taxable income and (2) owed income tax. Generally, the models or formats of Corporate Income Tax Returns having been revised since 2002, especially for form 1771-I (Calculation of Fiscal Net Income), it had been able to accommodate financial statements information resulted from PSAK 46. But, for some certain segments, e.g, Accounting Net income on Other Business Expenses segment specially (subsegment 1.c), Positive and Negative Fiscal Adjustments (segments of 3 and 4), they are necessary improved in order to suitable with resulted financial statements Bom PSAK 46 application. On segment 2 regarding Income had been imposed Final Income Tax and income excluding tax objects, had not been related with form 1771-IV.

Research result as had been revealed in this thesis present suggestions to Directorate General of Fiscal in order to improve form 1771-I on those segments above while considering convenience, simplicity, compatibility with financial accounting standard and integrated with other 177] forms. Specially, for fiscal adjustments segment, it is suggested to issue guide or practical instructions for abridging adjustment among juridical and fiscal aspects using financial aspects from financial accounting standard (PSAK 46).