

Tinjauan standar akuntansi keuangan entitas tanpa akuntabilitas publik atas revaluasi aset tetap dan biaya bunga pinjaman dalam pemenuhan kewajiban pajak penghasilan = Overview of fixed assets revaluation and interest expense on loans of financial statement for small medium enterprise in the fulfillment of income tax obligations

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Abstrak

Dilatarbelakangi oleh penerapan SAK ETAP yang baru berjalan pada entitas tertentu. Bertujuan menganalisis pemenuhan kewajiban Pajak Penghasilan (PPH) atas ketentuan revaluasi aset tetap dan biaya bunga pinjaman bagi pengguna SAK ETAP. Pendekatan dan jenis penelitian ialah kualitatif, deskriptif, cross sectional, murni, serta menggunakan literatur dan wawancara. Hasilnya, kewajiban PPh atas revaluasi aset tetap pengguna SAK ETAP adalah sama seperti Wajib Pajak Badan lainnya (SAK non-ETAP), mulai dari prosedur administratif, kewajiban PPh final, hingga sanksi PPh final atas aset yang akan dialihkan. Selain itu, Kewajiban pph yang harus dipenuhi saat masa konstruksi lebih besar daripada kewajiban pajak PPh setelah masa konstruksi.

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This research is motivated by the application of the Financial Reporting Standards for Small Medium Enterprise running on a particular entity. Aiming to analyze the fulfillment of Income Tax on the provision of revaluation of fixed assets and the interest expense on loans for users of that accounting standard. Approach and type of research is qualitative, descriptive, cross-sectional, pure, and using literature and interviews. As a result, the fulfillment of income tax obligation for revaluation is the same as the Taxpayer other, ranging from administrative procedures, the final income tax liability, up to the final income tax penalties over the assets to be transferred. In addition, the obligation of income tax to be fulfilled in construction period is greater than the period after that.