

Analisis dampak penerapan isak 16 : perjanjian konsesi jasa terhadap pajak penghasilan perusahaan independent power producer (IPP) di Indonesia = Analysis of the impact on the application of isak 16 : service concession arrangements on independent power producer s (IPP) corporate income tax in Indonesia

Hilda Rimma Melati, author

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Abstrak

Tesis ini membahas mengenai penerapan ISAK 16 tentang perjanjian konsesi jasa pada laporan keuangan perusahaan IPP (Independent Power Producer) atas perjanjian PPA (Power Purchase Agreement) dengan PLN dan bagaimana dampaknya terhadap Pajak Penghasilan perusahaan IPP tersebut. Penerapan ISAK 16 sejak 1 Januari 2012 pada laporan keuangan perusahaan IPP menyebabkan perubahan pada pengakuan pendapatan, asset tetap dan beban depresiasi. Terdapat perbedaan perlakuan antara peraturan pajak dengan ketentuan ISAK 16 sehubungan dengan pengakuan pendapatan, asset tetap dan beban depresiasi perusahaan IPP atas perjanjian PPA dengan PLN. Dalam menentukan perlu tidaknya dilakukan harmonisasi SAK dengan peraturan perpajakan, perlu dipertimbangkan beberapa perbedaan mendasar seperti: tujuan dari pelaporan SAK dan perpajakan, principle base vs rule base, substansi vs formalitas, dan kepastian hukum.

*This thesis discusses the application of ISAK 16 service concession agreement on the financial statements of the IPP (Independent Power Producer) in regards to PPA (Power Purchase Agreement) with PLN and how it impacts the IPP's corporate income tax. ISAK 16 which is applied since January 1, 2012 on the IPP's financial statements causes a change in revenue recognition, fixed assets and depreciation expense. There is a difference treatment between tax regulation and ISAK 16 due to revenue recognition, fixed assets and depreciation on the PPA between the IPP and PLN. In determining whether a harmonization of IFRS with tax regulations is needed or not, there are some fundamental differences that need to be considered such as: the purpose of IFRS reporting and taxation reporting, the principle base vs rule base, substance vs formality, and law enforcement.*