

Analisis Kebijakan Carry Forward dan/atau Carry Back sebagai Pendukung Pendekatan Interest-to-EBITDA dalam Thin Capitalization Rules = Analysis of Carry Forward and/or Carry Back Policy as a Support for the Interest-to-EBITDA Approach in Thin Capitalization Rules

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Abstrak

OECD memberikan rekomendasi untuk menerapkan carry forward dan/atau carry back untuk mengatasi isu volatilitas earnings dan perbedaan perlakuan antara akuntansi dan pajak dalam pendekatan interest-to-EBITDA. Lebih lanjut, penelitian ini berusaha menjawab pertanyaan terkait apakah pendekatan interest-to-EBITDA perlu dilengkapi dengan kebijakan carry forward dan/atau carry back, manakah di antara keduanya yang paling sesuai diterapkan di Indonesia, dan apakah terdapat alternatif selain menerapkan kebijakan carry forward dan/atau carry back sebagai pelengkap pendekatan interest-to-EBITDA. Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kualitatif. Kemudian, hasil penelitian menyimpulkan bahwa kebijakan carry forward dan/atau carry back perlu diterapkan untuk menangani isu volatilitas earnings sebagai bentuk kompensasi atau tax benefits. Kebijakan carry forward dan/atau carry back juga perlu diterapkan jika terdapat perbedaan pengakuan beban antara akuntansi dan pajak. Hasil penelitian juga menyimpulkan bahwa kebijakan carry forward atas interest expense dan/atau kapasitas bunga memiliki lebih banyak kelebihan dibandingkan kebijakan carry back sehingga lebih sesuai untuk diterapkan di Indonesia. Namun, terdapat alternatif lain yaitu mengubah pendekatan interest-to-EBITDA menjadi filter ketiga ketentuan DER; atau menggunakan ketentuan DER untuk mengatasi EBITDA negatif serta menerapkan kompensasi kerugian fiskal.

.....OECD provides recommendations for implementing carry forward and/or carry back to address the issue of earnings volatility and differences in treatment between accounting and taxes in an interest-to-EBITDA approach. Furthermore, this study also seeks to answer questions related to whether the interest-to-EBITDA approach needs to be complemented by carry forward and/or carry back policies, which of the two is most suitable to be applied in Indonesia, and whether there are alternatives to implementing carry forward and/or carry back policies to complement the interest-to-EBITDA approach. The approach used in this study is a qualitative approach. Then, the results of the study concluded that carry forward and/or carry back policies need to be applied to deal with the issue of earnings volatility as a form of tax benefits. Carry forward and/or carry back policies also need to be applied if there is a difference in expense recognition between accounting and taxes. Next, the carry forward policy on interest expense and/or interest capacity has more advantages than the carry back policy so that it is more suitable to be applied in Indonesia. However, there is another alternative, which is to change the interest-to-EBITDA approach to the third filter of DER; or using DER to address negative EBITDA as well as apply fiscal loss compensation.