

# **Analisis Pengukuran Pendapatan Akrual Menurut PSAK 72 dan Ketentuan Pajak Penghasilan = Analysis of Accrual Income Measurement According to PSAK 72 and Income Tax Provisions**

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## **Abstrak**

Tujuan dari penelitian ini adalah untuk menganalisis perbedaan pengukuran pendapatan berbasis akrual berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) 72 dan UU PPh (Undang-undang Pajak Penghasilan). Penelitian ini menggunakan metode kualitatif dengan bentuk studi pustaka dan wawancara mendalam. Berdasarkan analisis yang sudah dilakukan atas dokumen (studi pustaka) dan hasil wawancara mendalam, disimpulkan bahwa pengakuan pendapatan menurut akuntansi sesuai PSAK 72 Pendapatan dari Kontrak dengan Pelanggan dan ketentuan PPh sama-sama mengadopsi basis akrual untuk pengakuannya, namun basis pengukurannya berbeda. Akuntansi keuangan sesuai PSAK 72 menggunakan basis pengukuran nilai wajar (Fair Value Accounting atau FVA) sehingga nilai yang diakui mencakup juga jumlah yang diestimasi sesuai dengan professional judgment penggunaanya. Sementara itu, akuntansi pajak sesuai UU PPh menggunakan basis pengukuran HCA (historical cost accounting), yang mengacu pada model akuntansi keuangan pada saat UU PPh 1983 diberlakukan. Sebagai konsekuensi dari penerapan HCA, nilai yang diakui tidak mencakup jumlah yang diestimasi. Basis pengukuran HCA menurut UU PPh masih belum mengalami perkembangan di dalam mendefinisikan serta memberi perlakuan terhadap pengakuan pendapatan berbasis akrual. Hal ini dikarenakan pajak menganut asas kepastian, sehingga dalam perhitungannya PPh atas pendapatan akrualnya tidak bisa menggunakan pendapatan yang bersifat estimasi. Penjelasan Pasal 28 ayat (7) UU KUP menguraikan bahwa pembukuan dapat menggunakan standar akuntansi keuangan yang lazim. Akan tetapi, jika pajak telah membuat pengaturan secara khusus, pembukuan harus dilakukan sesuai dengan peraturan perpajakan. Sehingga terdapat kesimpulan dari penelitian ini dimana pajak tidak sama seperti PSAK 72 dimana dapat mengakui pendapatan akrual bersifat estimasi. Berdasarkan kesimpulan tersebut, peneliti memberikan saran berupa tidak diselaraskannya kebijakan PPh dengan PSAK 72 terkait pengukuran dan pembukuan pendapatan akrual karena sifat PSAK 72 yang cenderung kompleks.

.....The purpose of this research is to analyze the differences in accrual-based income measurement based on the Statement of Financial Accounting Standards (PSAK) 72 and the Income Tax Law (Income Tax Law). This research uses qualitative methods in the form of literature studies and in-depth interviews. Based on the analysis that has been carried out on documents (literature study) and the results of in-depth interviews, it is contained that recognition according to accounting in accordance with PSAK 72 Revenue from Contracts with Customers and PPh provisions both accept the accrual basis for recognition, but the basis for measurement is different. Financial accounting in accordance with PSAK 72 uses a fair value measurement basis (Fair Value Accounting or FVA) so that the recognized value includes the estimated amount in accordance with the professional judgment of its users. Meanwhile, tax accounting according to the Income Tax Law uses the HCA (historical cost accounting) measurement basis, which refers to the financial accounting model at the time the 1983 Income Tax Law was enacted. As a consequence of applying HCA, the recognized amount does not include the estimated amount. The basis for measuring HCA according to

the Income Tax Law has not progressed in terms of the definition and treatment of recognition of rights. This is because taxes are considered as a certainty, so that in calculating income tax on accrued income, you cannot use estimated income. The elucidation of Article 28 paragraph (7) of the KUP Law outlines that bookkeeping can use common financial accounting standards. However, if the tax has made special arrangements, the bookkeeping must be done in accordance with the tax regulations. So there is a conclusion from this study that taxes are not the same as PSAK 72 where accrual income can be recognized is an estimate. Based on these conclusions, the researcher provides suggestions in the form of not harmonizing PPh policies with PSAK 72 regarding the measurement and accounting of actual income due to the nature of PSAK 72 which tends to be complex.