

Comparison Of Depreciation According To Sak And Tax Law At Pt. Nurindo Pratama Logistik And Its Impact On Taxable Income (PKP)

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Abstract

This study aims to determine the comparison of depreciation according to SAK and Tax Law at Pt. Nurindo Pratama Logistik and its effect on Taxable Income (PKP). The author wants to find out and understand how the Depreciation Calculation according to SAK with taxation and how it affects or impacts PKP. The method used is a qualitative method with secondary data, namely data in the form of income financial statements and a list of depreciation of fixed assets at Pt. Nurindo Pratama Logistik. The results showed that the calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2019, caused a difference of IDR 17,084,950.00, causing a negative fiscal correction, due to Pt. Nurindo Pratama Logistik determines a useful life of 5 years while the tax law provides a useful life of 4 years. The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2020, caused a difference of IDR 15,623,842.50, causing a negative fiscal correction, due to Pt. Nurindo Pratama Logistik determines a useful life of 5 years while the tax law provides a useful life of 4 years. The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2021, caused a difference of IDR 16,724,650.00, causing a negative fiscal correction, due to Pt. Nurindo Pratama Logistik determines a useful life of 5 years while the tax law provides a useful life of 4 years.

Abstract

Penelitian ini bertujuan untuk mengetahui perbandingan penyusutan menurut SAK dan UU Perpajakan pada Pt. Nurindo Pratama Logistik serta pengaruhnya terhadap Penghasilan Kena Pajak (PKP). Penulis ingin mencari tahu dan memahami bagaimana Perhitungan Penyusutan menurut SAK dengan perpajakan serta bagaimana pengaruh atau dampaknya terhadap PKP. Metode yang digunakan adalah metode kualitatif dengan data sekunder yaitu data berupa laporan keuangan laba rugi dan daftar penyusutan aktiva tetap pada Pt. Nurindo Pratama Logistik. Hasil penelitian menunjukkan bahwa Perhitungan beban penyusutan dari kedua metode tersebut yaitu metode penyusutan menurut SAK dan perpajakan (fiskal) pada tahun 2019 menimbulkan selisih sebesar Rp 17.084.950,00 sehingga menimbulkan koreksi fiskal negatif, dikarenakan Pt. Nurindo Pratama Logistik menentukan masa manfaat 5 tahun sedangkan undang-undang perpajakan masa manfaatnya 4 tahun. Perhitungan beban penyusutan dari kedua metode tersebut yaitu metode penyusutan menurut SAK dan perpajakan (fiskal) pada tahun 2020 menimbulkan selisih sebesar Rp 15.623.842,50 sehingga menimbulkan koreksi fiskal negatif, dikarenakan Pt. Nurindo Pratama Logistik menentukan masa manfaat 5 tahun sedangkan undang-undang perpajakan masa manfaatnya 4 tahun. Perhitungan beban penyusutan dari kedua metode tersebut yaitu metode penyusutan menurut SAK dan perpajakan (fiskal) pada tahun 2021 menimbulkan selisih sebesar Rp 16.724.650,00 sehingga menimbulkan koreksi fiskal negatif, dikarenakan Pt. Nurindo Pratama Logistik menentukan masa manfaat 5 tahun sedangkan undang-undang perpajakan masa manfaatnya 4 tahun.

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1. INTRODUCTION

Pt. Nurindo Pratama Logistik is a company engaged in Export and Import services. In running its business, Pt. Nurindo Pratama Logistik uses its transportation vehicles in the form of *trucking* in operational activities. Therefore, the author is very interested to know

the calculation of depreciation carried out by the company, in its transport vehicles and other fixed assets

Every company in carrying out its operational uses will not be separated from the use of fixed assets even though the proportion of use of fixed assets is different from one company to another. The proportion of use of fixed assets in service companies can be different from companies engaged in manufacturing. Over time, fixed assets other than land, lose their ability to provide services. As a result, the cost of equipment, building, and soil development needs to be systematically transferred to the load account over its useful life.

The definition of depreciation according is the allocation of the amount of an asset that can be depreciated over the estimated useful life. Depreciation for the accounting period is charged to income either directly or indirectly. And according to PSAK 16 paragraph 06 explains fixed assets are tangible assets that: (a) are owned for use in the production or supply of goods or services, to be rented to other parties, or administrative purposes, and (b) are estimated to be used for more than one period. (Bond Accountant Indonesia, 2017)

According to the income tax law, Article 11, in this regulation there is a definition of depreciation and what can be depreciated from tangible fixed assets. "Depreciation on expenses for purchasing, establishment, addition, repair, or (ACT OF THE REPUBLIC INDONESIA NUMBER 17 YEARS 2000, 2024) Changes in tangible property, except land with the status of Right of Use, Right of Use, Right of Use, and Right of Use owned and used to obtain, collect, and maintain income that has a useful life of more than 1 (one) year are carried out in equal parts during the predetermined useful life for the property"

The results of the research entitled (Christovint et al., 2015; "Evaluation of the Calculation of Fixed Asset Depreciation According to Tax Regulations and Its Effect on Income Tax (PPh) at PT. Bank Tabungan Negara (Persero) Tbk. Manado Branch Office." shows that the company's depreciation calculation is in accordance with tax provisions, it's just that there are still errors in the calculation of depreciation and the company has calculated depreciation in accordance with tax provisions and no fiscal corrections were found.

The title of the study from "The Effect of Fixed Asset Depreciation Cost on Profit at PT. Bank of West Sulawesi". The results showed that the proposed hypothesis was accepted because it showed significant hypothesis test results. This means, that the depreciation cost of assets has a significant effect on profits and the most dominant straight-line method affects profits. (Ali Wairooy, 2017).

The title of the study is "Calculation of Depreciation of Fixed Assets According to Financial Accounting Standards and Tax Regulations: Its Effect on Financial Statements at PT. Hutama Karya Manado". The results showed PT. Hutama Karya Manado identifies fixed assets as tangible fixed assets obtained in ready-to-use form used in the company's operational activities, not intended for sale and having a useful life of more than one year and PT. Hutama Karya Manado uses the straight-line depreciation method in the Financial Statements. The company accumulates depreciation every month. (Ajeng Citralarasati Mardjani et al., 2015)

This study was conducted to determine the calculation of depreciation carried out by the company, in its transportation vehicles and other fixed assets. This research is expected to contribute to future researchers.

2. RESEARCH METHODS

The method used is a qualitative method with secondary data, namely data in the form of income financial statements and a list of depreciation of fixed assets at *Pt. Nurindo Pratama Logistik*.

The type of data used in this study is a type of qualitative data that can be measured on a numerical scale. The source of data used in this study is secondary data, namely data in the form of income statements and a list of depreciation of fixed assets at *Pt. Nurindo Pratama Logistik*.

Data collection techniques are ways used by researchers in this study to obtain accurate information or data so that it can be accounted for as a scientific social research. The methods can be divided into 2 parts, namely: Primary data collection techniques are by using observation or observation as well as in-depth interviews or indept interviews, and documentation. As for secondary data such as theory, views of research results, books and records of documentation and literature studies. The data collection technique carried out by researchers is a documentation method which is a method of collecting data by analyzing all records and documents owned by selected organizations as research objects.

The data analysis technique used in this study is through the calculation of depreciation value according to accounting and taxation. After knowing the depreciation value, the next step is to analyze the effect of the difference in the calculation of depreciation value according to accounting and taxation whether the difference causes taxable income to decrease or even increase.

To test the validity of qualitative data can be done through certain strategies, namely:

1. *Triangulation*

That is the technique of using multi-investigation, multi-source or data, or multi-method to confirm the findings that arise.

2. *Member check*

That is the process of checking the data obtained by researchers to data providers.

3. *Long term observation*

That is to extend observations where researchers are in the field until saturation of data collection is achieved.

3. RESULTS OF RESEARCH AND DISCUSSION

Depreciation of Fixed Assets Based on SAK (Commercial)

Depreciation is the allocation of the amount of an asset that can be depreciated over the estimated useful life. Depreciation for the accounting period is charged to income either directly or indirectly. Fixed asset depreciation expense on *Pt. Nurindo Pratama Logistik* is calculated using the straight-line method for its commercial depreciation, along with the useful life of fixed assets: (Bond Accountant Indonesia, 2017)

Useful life of Fixed Assets

Asset Name	Useful Life
<i>Office Inventory</i>	5
<i>Office Equipment</i>	5
<i>Vehicle</i>	5

Depreciation Expense /Year = $\frac{\text{Cost of Acquisition} - \text{Residual Value}}{\text{Useful life (Economic Life)}}$

Table
Depreciation of Fixed Assets of Pt. Nurindo Pratama Logistik

PENYUSUTAN AKTIVA TETAP PT. NPL

NO.	TAHUN	BEBAN PENYUSUTAN	
1	2019	Rp	68.339.800,00
2	2020	Rp	62.495.370,00
3	2021	Rp	66.898.600,00
4	2022	Rp	70.075.000,00

Source: Financial Report of Pt. Nurindo Pratama Logistik

From the depreciation data on fixed assets, total depreciation in December 2019 Acquisition Price amounted to Rp. 341,699,000.00 and Depreciation Expense amounted to Rp. 68,339,800.00. For 2020, total depreciation in December 2020 Acquisition Price amounted to Rp. 312,476,850.00 and Depreciation Expense amounted to Rp. 62,495,370.00. In 2021, the Acquisition Price amounted to Rp. 334,493,000.00 and Depreciation Expense amounted to Rp. 66,898,600.00. Finally, in 2022 the Acquisition Price increased to Rp. 350,375,000.00 and Depreciation Expense to Rp. 70,075,000.00.

Depreciation of Fixed Assets Based on Taxation

According to the income tax law, article 11, in this regulation there is a definition of depreciation and what can be depreciated from tangible fixed assets. "Depreciation on expenses for the purchase, establishment, addition, repair, or alteration of tangible property, except land with certified right of use, right of use, right of use, and right of use owned and used to obtain, collect, and maintain income that has a useful life of more than 1 (one) year is carried out in equal parts during the predetermined useful life for the property" (ACT OF THE REPUBLIC INDONESIA NUMBER 17 YEARS 2000, 2024)

Straight-line method: Acquisition Price x 25% (Rate %)

This study takes the example of calculating depreciation of fixed assets of *Pt. Nurindo Pratama Logistik* in 2019 namely Office inventory, office equipment and According to the income tax law, article 11, in this regulation there is a definition of depreciation and what can be depreciated from tangible fixed assets. "Depreciation on expenses for the purchase, establishment, addition, repair, or alteration of tangible property, except land with certified right of use, right of use, right of use, and right of use owned and used to obtain, collect, and maintain income that has a useful life of more than 1 (one) year is carried out in equal parts during the predetermined useful life for the property (ACT OF THE REPUBLIC INDONESIA NUMBER 17 YEARS 2000, 2024) " (SECOND AMENDMENT TO LAW NUMBER 6 OF 1983 CONCERNING GENERAL PROVISIONS AND TAX PROCEDURES, 2024)

Straight-line method: Acquisition Price x 25% (Rate %)

In this study, an example of calculating depreciation of fixed assets of *Pt. Nurindo Pratama Logistik* in 2019 namely Office inventory, office equipment and vehicles. Office inventory, office equipment and vehicles fall into group 1 useful life 5 year with respective acquisition price:

$$\text{Office Inventory Acquisition Price} = \text{Rp } 20.305.000,00$$

Office Equipment Acquisition Price = Rp 21.394.000,00
 Vehicle Acquisition Price = IDR 300,000,000.00

1. Office Inventory
 Depreciation expense per year = Rp 20,305,000.00 x 25%
 = Rp 5.076.250,00
2. Office Equipment
 Depreciation expense per year = Rp 21,394,000.00 x 25%
 = Rp 5.348.500,00
3. Vehicle
 Depreciation expense per year = IDR 300,000,000.00 x 25%
 = Rp 75.000.000,00

From the depreciation data on fixed assets above, it can be seen that the acquisition price of fixed assets in 2019 was IDR 341,699,000.00 and depreciation expense according to the Tax Law was IDR 85,424,750.00. In 2020, the acquisition price of fixed assets was IDR 312,476,850.00 and depreciation expense according to the Tax Law was IDR 78,119,212.50. In 2021, the acquisition price was IDR 334,493,000.00 and depreciation expense according to the Tax or Fiscal Law was IDR 83,623,250.00. And in 2022, the acquisition price of assets is IDR 350,375,000.00 and asset depreciation expense is IDR 87,593,750.00.

4. DISCUSSION

Based on the research above, the calculation of depreciation expense of fixed assets both according to Financial Accounting Standards and Tax Regulations, there are quite a lot of differences following the author attaches the comparison table.

Based on the comparison table above, it shows that:

1. For depreciation of Office Inventory, depreciation expense occurred with a negative correction difference in 2019 of IDR 1,015,250.00. In 2020, the difference in negative correction was IDR 555,000.00. In 2021, the difference in negative correction was IDR 1,129,500.00. And in 2022, the negative correction difference is IDR 2,431,250.00.
2. For depreciation of Office Equipment, depreciation expense occurred with a negative correction difference in 2019 of Rp 1,069,700.00. In 2020, the difference in negative correction was IDR 68,842.50. In 2021, the difference in negative correction was IDR 595,150.00. And in 2022, the difference in negative correction is IDR 87,500.00.
3. For vehicle depreciation, depreciation expense occurs with a negative correction difference in 2019 to 2022 of IDR 15,000,000.00.

The value of depreciation expense based on Financial Accounting Standards in 2019 amounted to IDR 68,339,800.00 while according to Taxation (Fiscal) of IDR 85,424,750.00 there was a negative difference between depreciation of Financial Accounting Standards and Taxation (Fiscal) of IDR 17,084,950.00. In 2020, the value of depreciation expense based on Financial Accounting Standards was IDR 62,495,370.00, while according to Taxation (Fiscal) of IDR 78,119,212.50, there was a negative difference between Financial Accounting Standards and Taxation (Fiscal) of IDR 15,623,842.50. In 2021, the depreciation expense value based on Financial Accounting Standards is IDR 66,898,600.00, while according to Taxation (Fiscal) of IDR 83,623,250.00, there is a negative difference between depreciation according to Financial Accounting Standards and Taxation (Fiscal) of IDR 16,724,650.00. And in 2022, the value of depreciation expense based on Financial Accounting Standards is IDR 70,075,000.00, while according to Taxation (Fiscal) of IDR 87,593,750.00, there is a negative difference between depreciation according to Financial Accounting Standards and Taxation (Fiscal) of IDR 17,518,750.00.

The above difference occurs due to temporary differences, due to differences in the calculation of depreciation costs of fixed assets. Of the two concepts of calculating fixed assets, here are the differences between the two, namely:

- 1) In Financial Accounting Standards, fixed assets are not grouped and for the economic age of each asset is not determined, while according to the Tax Law, fixed assets are grouped into 2 (two), namely non-building groups are divided into 4 (four) groups based on economic age, and building groups are divided into 2 (two) groups, namely permanent and non-permanent.
- 2) In the calculation of depreciation according to Financial Accounting Standards there is a rate while for the Tax Law the rate is set by tax regulations to calculate depreciation.
- 3) In Financial Accounting Standards, the useful life of an asset is determined according to experience with the type of fixed asset. In determining the useful life, it is necessary to pay attention to factors such as usage factors, but the useful life itself is determined by law, namely based on the Tax Law.

In Financial Accounting Standards, depreciation methods are divided into several methods, namely: *Straight Line Method*, *Double Declining Balance Method*, *Sum of the Year Digit Method*, *Productive Output Method*, *Service Hours Method* while the Tax Law consists of only 2 methods, namely the *Straight Line Method* and the *Double Declining Balance Method*.

The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2019, caused a difference of IDR 17,084,950.00, causing a negative fiscal correction, due to *Pt. Nurindo Pratama Logistik* determines a useful life of 5 years while the tax law provides a useful life of 4 years.

The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2020, caused a difference of IDR 15,623,842.50, causing a negative fiscal correction, due to *Pt. Nurindo Pratama Logistik* determines a useful life of 5 years while the tax law provides a useful life of 4 years.

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The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2022, caused a difference of IDR 17,518,750.00, causing a negative fiscal correction, due to *Pt. Nurindo Pratama Logistik* determines a useful life of 5 years while the tax law provides a useful life of 4 years

5. CONCLUSION

There is a difference in depreciation expense calculated based on the Financial Accounting Standard Fixed Asset Depreciation Method (SAK) with the Tax Fixed Asset Depreciation Method. The result of the correction to depreciation expense according to Financial Accounting Standards with Taxation has an effect on Taxable Income to be reduced due to negative corrections. The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2019, caused a difference of IDR 17,084,950.00, causing a negative fiscal correction, due to *Pt. Nurindo Pratama Logistik* determines a useful life of 5 years while the tax law provides a useful life of 4 years.

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calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2021, caused a difference of IDR 16,724,650.00, causing a negative fiscal correction, due to *Pt. Nurindo Pratama Logistik* determines a useful life of 5 years while the tax law provides a useful life of 4 years.

The calculation of depreciation expense from the two methods, namely the depreciation method according to SAK and taxation (fiscal) in 2022, caused a difference of IDR 17,518,750.00, causing a negative fiscal correction, due to *Pt. Nurindo Pratama Logistik* determines a useful life of 5 years while the tax law provides a useful life of 4 years. Fixed assets that are depreciated according to must first be grouped according to the useful life, where commercial accounting regulates the estimated useful life of an asset that can be depreciated on the basis of considerations that are usually based on experience with similar types of assets, while tax provisions for grouping fixed assets based on useful life refer to (Waluyo, 2020) **Law No. 36 of 2008** on Income Tax. Grouping tangible assets based on useful life and at the same time the determination of depreciation rates has been regulated in article 11 of the Tax Law will result in differences known as time differences. (SECOND AMENDMENT TO LAW NUMBER 6 OF 1983 CONCERNING GENERAL PROVISIONS AND TAX PROCEDURES, 2024)

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