

Fiscal Correction Analysis of Commercial Financial Reports at CV. Bandung Nation's Hope for 2022-2023

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Abstract

This research is a qualitative research that aims to find out the financial statements on CV. Hope of the Nation according to Financial Accounting Standards and Income Tax Law. By conducting fiscal reconciliation, the Company simply made corrections to different items. A positive correction will increase taxable income, while a negative correction will reduce taxable income. The method used in this study is descriptive qualitative, with data collection techniques of interviews, questionnaires, observations and documentation. The results of this study show a Positive Correction in Vehicle Depreciation Costs in 2022-2023 from Rp. 612,191,875 to Rp. 306,095,938 and also in Consumption Costs in 2022 from Rp. 2,894,237 to Rp. 1,447,119 and in 2023 from Rp. 5,324,288 to Rp. 2,662,144 which means that if the correction is positive then these costs will increase commercial profits and after correction the value will become fiscal profit or taxable income.

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1. INTRODUCTION

Corporate Taxpayers must make fiscal corrections in their financial reports. The aim of carrying out fiscal corrections is to make adjustments between the taxpayer's income and the tax that must be paid so that calculation errors do not occur [1].

Fiscal correction itself is an activity in recording, correcting and adjusting that must be carried out by taxpayers. Fiscal corrections usually arise due to differences in the placement or recognition of income and costs in commercial accounting financial reports and fiscal accounting. [2] As a result of this fiscal correction, it gives rise to fiscal corrections or adjustments, either positive (increasing fiscal profit) or negative (reducing fiscal profit) [1].

The difference between commercial financial reports and fiscal financial reports will of course affect corporate income tax because the calculations in determining the amount of corporate income tax are calculated based on the company's financial reports [3].

Through a preliminary study that I conducted on February 10 2024 at CV. Nation's hope. Based on the information I got from Mr. Rahmat Wibowo as the finance department of the CV company. Harapan Bangsa informed me about that CV. Harapan Bangsa has not implemented fiscal corrections to its financial reports.

Thus, based on the background above, the author is interested in conducting research on CV. The Nation's hopes are related to the fiscal correction for 2022-2023 with the title "Fiscal Correction Analysis of Commercial Financial Reports".

Financial statements

Financial reports are reports prepared for users after transactions have been recorded and summarized [4].

From this statement it can be concluded that the definition of a financial report is a summary of the process of recording financial transactions that occur during the financial

year concerned [4].

Purpose of Financial Reports

The purpose of Financial Reports is to provide comprehensive information regarding the company's financial position, financial performance and cash flow [4].

Financial reports aim to prepare reports about finances and changes in the financial condition of a business that are useful for several users in making decisions. The process of preparing financial reports starting with recording evidence of transactions until they become reports is a skill that can be learned from practice and doing it directly [5].

The purpose of financial reports is to provide information about a company's financial position, performance, and financial reports of a company which is useful for interested parties in making economic decisions [6].

The need for preparing financial reports for companies is actually not only for the convenience of obtaining credit from banks, but business owners can use them to control assets, liabilities and capital as well as planning income and efficiency of costs that occur which ultimately serve as a tool for company decision making [7].

Financial Report Components

The presentation of financial reports states that the complete Financial Report Components consist of [8]:

1. Statement of financial position at the end of the period;
2. Statement of profit or loss and other comprehensive income for the period;
3. Report on changes in equity during the period;
4. Notes to financial statements, containing a summary of significant accounting policies and other explanatory information;
5. Comparative information regarding the nearest previous period;
6. The statement of financial position at the beginning of the nearest previous period when the entity applied an accounting policy *retrospective* or made a restatement of financial statement items, or when an entity reclassified items in its financial statements.

Commercial Financial Reports

Commercial financial reports are financial reports prepared using generally accepted accounting principles and are neutral and impartial [9].

Fiscal Financial Report

Fiscal financial reports are financial reports prepared using accounting standards, methods or practices in accordance with applicable tax regulations [3].

Fiscal Reconciliation

Fiscal reconciliation can be defined as one way to reconcile differences in commercial financial reports prepared based on the accounting financial system with financial reports prepared based on the fiscal system [10]. Meanwhile, fiscal reconciliation is the correction of financial records to conform to tax provisions [11].

Fiscal reconciliation is carried out by Taxpayers (WP) whose bookkeeping uses a commercial accounting approach, which aims to make it easier to fill in the Annual Income Tax Return (SPT), and prepare a fiscal financial report which must be attached when submitting the Annual Income Tax SPT [12].

Goals of Fiscal Reconciliation

As a method or way to find out differences in financial reports, fiscal reconciliation has several objectives, including:

Fiscal reconciliation is to determine the amount of taxable profit which is used as the basis for imposing income tax so that the corporate income tax payable is obtained in

accordance with tax provisions [10].

Fiscal reconciliation is carried out by taxpayers because there are differences in calculations, especially profit according to accounting (commercial) and profit according to taxation (fiscal) [13].

Fiscal Correction

The difference between commercial profits and taxable income is that fiscal corrections are made to commercial profits. With permanent differences and temporary differences, the financial statements must be corrected first to calculate taxable income. Fiscal correction includes the recognition of income and costs which can be in the form of positive corrections and negative corrections [14].

Positive Correction

Positive correction is a correction that causes fiscal profit to increase. Reduced (removed) gross income deduction costs will certainly cause greater net income so that the PPh payable will be greater. In fiscal financial reports, not all commercial costs may be charged as expenses, so it is very possible for fiscal corrections to occur. Costs that may be charged or reduced to gross income are regulated in Article 6 of the Income Tax Law [15].

Negative Correction

Negative corrections are corrections that cause a reduction in taxable income and income tax payable so that the amount of tax borne becomes smaller. Negative fiscal corrections generally correct income based on tax provisions, because income according to accounting is not necessarily recognized fiscally [15].

Income tax

Income tax is a tax imposed on tax subjects for the income they receive or earn in one tax year [16].

Income tax is one of the taxes that has the largest proportion that can influence the increase in tax revenue [17].

Income tax is a type of central tax or state revenue resulting from the imposition of a taxpayer's income if subjective and objective conditions are met in accordance with the Law. - Income Tax Act [18].

There are 8 types of corporate income tax, namely: PPh Article 15, Article 21, Article 22, PPh Article 23, PPh Article 25, PPh Article 26, PPh Article 29, PPh Article 4 paragraph (2) [16].

Income Tax Rates

Various tax rates [19] are as follows:

1. Rates are comparable or proportional

The rate is a fixed percentage of whatever amount is subject to tax so that the amount of tax payable is proportional to the amount of value subject to tax. For example, delivery of taxable goods within the customs area will be subject to a value added tax of 10%.

2. Fixed rate

The rate is a fixed amount (the same) for whatever amount is subject to tax so that the amount of tax payable is fixed. For example, the amount of stamp duty for checks and Giro bills with any nominal value is IDR. 3,000.00.

3. Progressive Rates

The percentage rate used increases as the amount subject to tax increases.

Progressive tariffs based on tariff increases include:

a. Progressive rates

The tariff is in the form of a certain percentage which increases with increasing tax base and the percentage increase is fixed.

b. Fixed progressive rate: fixed percentage increase

The tariff is in the form of a certain percentage which increases with increasing tax

base and the percentage increase also increases.

c. Degressive progressive rates: percentage increases get smaller

The tariff is in the form of a certain percentage which increases with increasing tax base, but the percentage increase decreases.

4. Decreasing price

The percentage rate used becomes smaller the larger the amount subject to tax.

Tax rates for Individual Taxpayers use progressive rates and are charged in layers according to the income of the Individual Taxpayer concerned, while for Corporate Taxpayers use the latest proportional tax rates in accordance with Article 2 PP No. 30/2020 which has been stipulated as Law no. 2 of 2020, namely 22%, applies to 2020 and 2021 and in 2022 the rate will be 20%.

2. RESEARCH METHOD

The subject of this research is a company called CV. Hope of the Nation in Bandung. CV. Harapan Bangsa is located on Jln. BLK Animal Protector No. 23 Animal Protection Village, Astanya Anyar District, Bandung City – Bandung (City) – West Java.

The data used in this research uses two types of data sources, namely as follows:

1. Data Primer

Primary data [20] is a data source that directly provides data to data collectors. Data is collected by the researcher himself directly from the first source or place where the research object is carried out. Researchers used the results of interviews obtained from informants regarding the research topic as primary data. The interview was held on February 10, 2024.

2. Data Seconds

Secondary data [20] is a data source that does not directly provide data to data collectors, for example through other people or through documents. In this research, the source of secondary data is in accordance with the Employment Law, books, journals, articles related to the research topic regarding internal control systems.

The data collection technique used in this research is done with the following stages:

- a. The first stage begins with collecting data from related parties at CV. Bandung Nation's Hope for 2022-2023. The data collected is the result of interviews and CV financial reports. Nation's Hope for 2022-2023
- b. The second stage, after the data was collected, the researcher began analyzing the data. Data analysis was carried out by processing the data, namely the researcher studied the CV fiscal report. Nation's Hope for 2022-2023. Researchers will see whether fiscal corrections have been made to the financial reports in accordance with tax provisions, by classifying income and expenses that need to be corrected in accordance with Law Number 36 of 2008 concerning Income Tax. Then the researcher calculated the PKP from the fiscal financial report, and calculated how much PPh CV owed. The Nation's Hope for 2022-2023 is in accordance with tax provisions.
- c. The third stage, researchers draw conclusions from the results of data analysis, whether the preparation of financial reports complies with tax regulations or not.

This research uses descriptive data analysis techniques. This research describes the tax treatment of costs and income in commercial financial reports. Each income and expense account in the profit and loss statement is evaluated, then we look at the suitability of each account with the applicable tax provisions, whether it can be included in the calculation of tax payable or not, determine whether or not it is necessary to make fiscal corrections and the amount to be corrected if corrections must be made. Calculate taxable income and determine the amount of tax payable after fiscal corrections and

compare with the calculation of tax payable using commercial profits.

To determine whether the data that the author obtained from the field has reached the level of validity, it is necessary to test the validity of the data using four criteria [20], namely:

1. Test *Credibility*

Test *Credibility* data or trust in data resulting from qualitative research is carried out by extending observations.

2. Test *Transferability*

The Transferability Test is carried out by providing a research report that provides a detailed, clear, systematic and reliable description.

3. Test *Dependability*

In qualitative research, test *dependability* is carried out by examining the entire research process in the field.

4. Test *Confirmability*

In qualitative research, test *confirmability* is similar to test *dependability*, so that the tests can be carried out simultaneously. Test *confirmability* is to test the research results that are associated with the process carried out.

3. RESEARCH RESULTS AND DISCUSSION

The financial reports prepared by the company are commercial financial reports based on Financial Accounting Standards (SAK). The commercial financial reports that have been prepared cannot be used as a basis for calculating the company's tax payable. This is due to differences in the recognition of income and costs from the accounting (commercial) and tax (fiscal) sides. Therefore, a fiscal financial report is needed to fulfill tax needs to calculate the company's PPh payable. Different elements in the financial statements need to be adjusted, which are called positive fiscal corrections and negative fiscal corrections. The following is the CV Fiscal Profit and Loss Report. Nation's Hope for 2022 & 2023.

Table 1. 1
CV Fiscal Profit and Loss Report. Nation's Hope for 2022

CV. HOPE OF THE NATION FISCAL PROFIT AND LOSS REPORT FOR THE PERIOD ENDING 31 DECEMBER 2022				
ACCOUNT NAME	COMMERCIAL	CORRECT		FISCAL
		POSITIVE	NEGATIVE	
Income:				
Business Income	5,455,236,000			5,455,236,000
Total income	5,455,236,000			5,455,236,000
Cost of goods sold				
Purchase of Materials	2,154,563,256			2,154,563,256
Direct Kindergarten Salary Costs	584,283,480			584,283,480
Bonus Fee/THR	78,690,290			78,690,290

Sales Subcont Fees	154,515,300			154,515,300
Sales Costs	-			-
Unloading Fees	28,348,344			28,348,344
Freight Costs	41,187,924			41,187,924
Electricity cost	15,000,408			15,000,408
Building Depreciation Costs	65,000,000			65,000,000
Vehicle Depreciation Costs	612,191,875	306,095,938		306,095,938
Other Sales Costs	22,362,532			22,362,532
Total Cost of Sales	784,091,083	306,095,938		477,995,146
Cost of goods sold	3,756,143,409	306,095,938		3,450,047,472
Gross profit	1,699,092,591	(306,095,938)		2,005,188,529
Administration and general fee				
Salary expense	360,000,000			360,000,000
Vehicle Maintenance Costs	327,432,732			327,432,732
Vehicle Installment Costs	-			-
Company Document Fees	35,000,000			35,000,000
Equipment Costs	58,457,434			58,457,434
Office Supplies Costs	32,674,632			32,674,632
Communication Costs	3,243,840			3,243,840
Transport fee	60,002,784			60,002,784
Postage and Stamp Fees	1,200,000			1,200,000
KIR Fees and Motor Vehicle Tax	36,463,673			36,463,673
Cost Consumable	19,314,673			19,314,673
Bank Fees	6,351,186			6,351,186
Consumption Costs	2,894,237	1,447,119		1,447,119

Office Equipment Depreciation Costs	13,461,250			13,461,250
Miscellaneous expense	6,353,283			6,353,283
Total Administrative and General Costs	962,849,724	1,447,119		961,402,606
Net Profit Before Income Tax	736,242,867	(307,543,056)		1,043,785,923
PPh Ps. 23	11,029,686			11,029,686
PPh Ps. 29	90,714,036			90,714,036

Table 1. 2
CV Fiscal Profit and Loss Report. Nation's Hope in 2023

CV. HOPE OF THE NATION FISCAL PROFIT AND LOSS REPORT FOR THE PERIOD ENDING 31 DECEMBER 2023				
ACCOUNT NAME	COMMERCIAL	CORRECT		FISCAL
		POSITIVE	NEGATIVE	
Income:				
Business Income	6,655,236,000			6,655,236,000
Total income	6,655,236,000			6,655,236,000
Cost of goods sold				
Purchase of Materials	2,874,563,256			2,874,563,256
Direct Kindergarten Salary Costs	637,400,160			637,400,160
Bonus Fee/THR	83,116,680			83,116,680
Sales Subcont Fees	214,515,300			214,515,300
Sales Costs	-			-
Unloading Fees	40,348,344			40,348,344
Freight Costs	49,587,924			49,587,924
Electricity cost	18,240,408			18,240,408

Building Depreciation Costs	65,000,000			65,000,000
Vehicle Depreciation Costs	612,191,875	306,095,938		306,095,938
Other Sales Costs	27,362,965			27,362,965
Total Cost of Sales	812,731,516	306,095,938		506,635,579
Cost of goods sold	4,622,326,912	306,095,938		4,316,230,975

Gross profit	2,032,909,088	(306,095,938)		2,339,005,026
Administration and general fee				
Salary expense	360,000,000			360,000,000
Vehicle Maintenance Costs	367,473,734			367,473,734
Vehicle Installment Costs	-			-
Company Document Fees	55,000,000			55,000,000
Equipment Costs	61,224,298			61,224,298
Office Supplies Costs	23,243,821			23,243,821
Communication Costs	3,272,823			3,272,823
Transport fee	50,750,784			50,750,784
Postage and Stamp Fees	1,050,000			1,050,000
KIR Fees and Motor Vehicle Tax	52,282,839			52,282,839
Cost Consumable	32,483,212			32,483,212
Bank Fees	7,294,332			7,294,332
Consumption Costs	5,324,288	2,662,144		2,662,144
Office Equipment Depreciation Costs	13,461,250			13,461,250
Miscellaneous expense	7,273,328			7,273,328
Total Administrative and General Costs	1,040,134,709	2,662,144		1,037,472,565
Net Profit Before Income Tax	992,774,379	(308,758,082)		1,301,532,461
PPh Ps. 23	13,438,506			13,438,506

PPh Ps. 29	64,052,503			64,052,503
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Year 2022

PPh 23 rate = 2%
Taxable Income (2022) = IDR 1,043,785,000

PPh 23 = Rp 551,484,300 x 2%
 = **IDR 11,029,686**
 PKP does not receive facilities = IDR 718,834,000 – IDR 632,493,846
 = IDR 86,340,154
 PKP gets facilities = 50% x 25% x Rp 632,493,846
 = IDR 79,061,731
 PPh 29 does not receive facilities = 25% x Rp 86,340,154
 = IDR 21,585,038
 PPh 29 is payable = IDR 79,061,731 + IDR 21,585,038
 = IDR 100,646,769
 PPh 29 installments = IDR 9,932,733
PPh 29 of 2022 = IDR 90,714,036

Year 2023

PPh 23 rate = 2%
Taxable Income (2023) = IDR 1,301,532,000

PPh 23 = Rp 671,925,302 x 2%
 = **IDR 13,438,506**
 PKP does not receive facilities = IDR 1,302,532,000 – IDR 939,433,793
 = IDR 363,098,207
 PKP gets facilities = 50% x 25% x Rp 939,433,793
 = IDR 117,429,224
 PPh 29 does not receive facilities = 25% x Rp
 363,098,207
 = IDR 90,774,552
 PPh 29 is payable = IDR 117,429,224 + IDR
 90,774,552
 = IDR 208,203,776
 PPh 29 installments = IDR
 144,151,273
Income Tax 29 of 2023 =
IDR 64,052,503

DISCUSSION

From the results of research conducted by researchers on CV's commercial financial reports. The nation's hope for 2022 & 2023 is that there will be a positive fiscal correction, namely:

- In 2022 -> In the Vehicle Depreciation Costs account there is a positive fiscal correction of IDR. 612,191,875 to Rp. 306,095,938. And there is a positive correction in Consumption Costs from IDR. 2,894,237 to Rp. 1,447,119.
- In 2023 -> In the Vehicle Depreciation Costs account there is a positive fiscal correction of IDR. 612,191,875 to Rp. 306,095,938. And there is a positive correction in Consumption Costs from IDR. 5,324,288 to Rp. 2,662,144.

The research results show that a positive correction is a correction that causes fiscal profit to increase. Reduced (removed) gross income deduction costs will certainly cause greater net income so that the PPh payable will be greater [15].

4. CONCLUSION

Based on the analysis results obtained, the following conclusions can be outlined:

1. Regarding vehicle depreciation costs, in 2022 CV. Harapan Bangsa lists a fee of Rp. 612,191,875.- While the author lists Rp. 306,095,938, then in 2023 CV. Harapan Bangsa lists a fee of Rp. 612,191,875.- Meanwhile the author lists Rp. 306,095,938.
2. Furthermore, consumption costs, in consumption costs, in 2022 CV. Harapan Bangsa lists a fee of Rp. 2,894,237.- Meanwhile the author lists Rp. 1,447,119, then in 2023 CV. Harapan Bangsa lists a fee of Rp. 5,324,288.- Meanwhile the author lists Rp. 2,662,144.

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