

TINJAUAN PELAKSANAAN REKONSILIASI FISKAL UNTUK MENGHITUNG PPh BADAN PT. RMA OLEH EMC

RAHMAWATI

ABSTRAK

PT. RMA merupakan perusahaan yang bergerak di bidang perdagangan yaitu jual beli mesin. Setiap tahun pajak, PT. RMA berkewajiban melaporkan kewajiban pajak badannya. Adanya perbedaan pengakuan atas penghasilan dan biaya antara SAK dan Ketentuan Perpajakan, sehingga mewajibkan wajib pajak untuk melaksanakan rekonsiliasi fiskal. Rekonsiliasi fiskal atas laporan keuangan komersial PT. RMA perlu dilakukan peninjauan. Adapun tujuan peninjauan ini untuk mengetahui biaya dan penghasilan apa saja yang dikoreksi berdasarkan ketentuan perpajakan dan menghitung besaran PPh badan terutang PT. RMA. Hasil pembahasan menunjukkan adanya perbedaan laba menurut komersial dan menurut fiskal. Laba menurut komersial adalah sebesar Rp 18.232.021.362. Setelah dilakukan rekonsiliasi fiskal sesuai peraturan perpajakan, diperoleh koreksi positif atas akun biaya pemeliharaan/ perbaikan kendaraan, biaya *medical*, biaya asuransi kendaraan, biaya *entertaint*, biaya sumbangan, beban pajak, dan beban denda sanksi pajak. Sedangkan koreksi negatif dilakukan pada akun pendapatan bunga. Sehingga diperoleh penghasilan kena pajak atau laba fiskal yaitu sebesar Rp 20.852.481.190 dan PPh badan terutang PT. RMA pada tahun 2021 adalah sebesar Rp 4.587.545.820.

Kata kunci: Rekonsiliasi Fiskal, Laba Komersial, Laba Fiskal, PPh Badan

**REVIEW OF THE IMPLEMENTATION OF FISCAL RECONCILIATION
TO CALCULATE THE INCOME TAX OF PT. RMA BY EMC**

RAHMAWATI

ABSTRACT

PT. RMA is a company engaged in trading, namely buying and selling machines. Every tax year, PT. RMA is obliged to report its corporate tax liability. There is a difference in recognition of income and costs between the SAK and the Tax Provisions, thus requiring taxpayers to carry out fiscal reconciliation. Fiscal reconciliation of the commercial financial statements of PT. RMA needs to be reviewed. The purpose of this review is to find out what costs and income are corrected based on tax provisions and calculate the amount of income tax received by PT. RMA. The results of the discussion showed a difference in profit according to commercial and according to fiscal. Profit according to commercial is Rp 18.232.021.362. After fiscal reconciliation in accordance with tax regulations, positive corrections were obtained on the account of vehicle maintenance / repair costs, medical costs, vehicle insurance costs, entertainment costs, donation fees, tax burdens, and tax penalty burdens. While negative corrections are made to interest income accounts. So that taxable income or fiscal profit is obtained, which is Rp 20.852.481.190 and corporate income tax owed by PT. RMA in 2021 was Rp 4.587.545.820.

Keywords: *Fiscal Reconciliation, Commercial Profit, Fiscal Profit, Corporate
Income Tax*