

ANALYSIS OF THE APPLICATION OF FISCAL CORRECTIONS IN THE FRAMEWORK OF CALCULATING INCOME TAX PAYABLE

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ABSTRACT

The income statement of PT Anugrah Abadi, which adheres to the Financial Accounting Standards (SAK), is included in the financial statements based on research. Both internal and external parties use this report to calculate taxable income and make decisions. The primary objective of fiscal correction is to determine the extent of underpayment or overpayment of corporate income tax for PT Anugrah Abadi by performing fiscal corrections on the financial statements and reanalyzing the fiscal corrections and expenses recorded by PT Anugrah Abadi in accordance with tax laws.

The method used in this research is a descriptive qualitative approach with data processing. The data sources used in this research are the financial statements and tax reports of PT Haleyora Power for the year 2023.

The results indicate that there are several financial statement accounts subject to fiscal corrections. Within the fiscal corrections, some expense accounts were adjusted positively and negatively, including sales expenses and general administrative expenses. Consequently, the fiscal correction of PT Anugrah Abadi's commercial financial statements has increased.

Keywords: Income Statement and Balance Sheet, Income Tax (PSAK) No. 46, Fiscal Adjustments

1.0 INTRODUCTION

Taxation is a crucial source of state revenue used to fund development for the entire population of Indonesia. Taxes are collected from Indonesian citizens and represent an obligatory payment that can be enforced. National development in Indonesia is fundamentally a collaborative effort between the public and the government. Hence, it is important to continuously foster public awareness of their tax obligations. The tax sector comprises various sources of state revenue, with income tax being a major contributor. Corporate income tax (PPH Badan) is levied on business entities' income or profits, whether derived domestically or internationally (Ernawati & Syahyuni, 2022).

Corporate taxpayers are required to calculate, report, and remit taxes on their income in accordance with prevailing tax regulations (Louis, 2021). Taxes play a significant role in

Indonesia's economy, not only by financing public interests and welfare but also by acting as a key economic driver (Sitorus & Simanjuntak, 2023). Financial statements are a way for entities to report their earnings. When preparing financial statements, entities must adhere to Financial Accounting Standards (SAK) (Langsa et al., 2017). Although there are connections between tax accounting and financial accounting, they differ in their objectives, regulations, incentives, and the assets, liabilities, and profits they address.

Fiscal correction involves adjustments made by taxpayers to align their financial accounting with tax regulations ('Ulhaq, 2021). This correction helps ensure the accuracy of tax calculations, as even minor errors can significantly impact the company (Gunawan, 2020). Fiscal corrections can be categorized into temporary differences and permanent differences, leading to both positive and negative adjustments (Ainiyah, 2018). These variations also influence deferred tax assets or liabilities under PSAK No. 46, with revisions necessary if financial statements deviate from standard tax formats.

Fiscal correction can also be understood as modifying a taxpayer's financial plan to comply with tax regulations before making tax payments. The aim of fiscal correction is to reconcile the profit reported under financial accounting standards with the profit recognized under tax laws. Tax laws provide specific guidance on issues such as revenue and expense recognition but do not mandate a fixed format for financial statements (Widjaja, 2021). Overestimating tax liabilities can distort a company's working capital, as funds that could be used for working capital and business growth may be diverted to pay taxes that could potentially be reduced (Gunawan, 2020).

Taxes payable within a certain period can be settled through withholding and collecting by third parties. Paying taxes is an unavoidable necessity. However, businesses can manage their taxes to minimize the amount payable (Setiadi & Resnawati, 2021). According to Indonesian Law No. 6 of 1993 on General Tax Provisions and Procedures, as amended by Law No. 7 of 2021, Article 28, paragraphs (1) and (3), businesses are required to maintain bookkeeping. Bookkeeping must be conducted in good faith and accurately reflect the actual state or activities of the business. Essentially, financial statements should follow Financial Accounting Standards (SAK), which also govern income tax accounting under PSAK No. 46.

Fiscal corrections to commercial financial statements, particularly the income statement, reveal that tax calculations and reporting may not comply with legal requirements (Kumalawati, 2018). As a result of fiscal corrections, commercial profit may increase in accordance with applicable rules. The consequence is that favorable adjustments result in increased fiscal costs, while unfavorable adjustments decrease (Notohatmodjo, 2013). Research by Kellah and Wulur (2022) highlights errors in companies' corrections, leading to increased tax liabilities, indicating that the corrections did not adhere to Law No. 36 of 2008. Items subject to tax corrections include salaries, housing allowances, THR, BPJS health and employment, and rental expenses. The payable taxes include PPh due amounting to IDR 1,034,048,678, PPh Article 25 to be paid by the taxpayer amounting to IDR 643,760,888, and PPh Article 25/29 still to be remitted amounting to IDR 390,287,790.

PT Anugrah Abadi is a limited liability company that complies with tax obligations. It is required to calculate and report income taxes in accordance with applicable tax laws. This study

differentiates itself from previous research by analyzing the impact of fiscal reconciliation on financial statements at a selected company. The research involves a comprehensive and systematic investigation, with careful analysis to produce accurate data. Given the differences between commercial accounting and fiscal correction, which lead to discrepancies in the calculation of corporate income tax liabilities, fiscal corrections to revenue, expenses, and deferred taxes are necessary. The author is interested in analyzing fiscal corrections related to income and deferred taxes in determining tax liabilities for the company.

2.0 THEORETICAL REVIEW AND HYPOTHESIS

2.1 Concept of Income Tax

According to the Republic of Indonesia Law No. 6 of 1993 on General Provisions and Procedures of Taxation, as amended by Law No. 7 of 2021, Article 1, income tax is imposed on taxpayers based on income received or earned within the tax year. This means that the law regulates the imposition of income tax on taxpayers concerning the income they receive or earn during the tax year. Taxpayers are subject to tax if they receive or earn income. Taxpayers, in this context, are referred to as "Wajib Pajak" (Taxpayers). They are taxed on the income received or earned during one tax year or on income for part of the tax year if their tax obligations start or end within the tax year. The term "tax year" refers to the calendar year, although taxpayers can use a fiscal year different from the calendar year, provided it spans a period of 12 months.

2.2 Concept of Fiscal Correction

Fiscal correction is the process of adjusting accounting profits to align with fiscal regulations to produce net income or profit according to tax provisions (Salindeho, 2022). The profitability of a company, which measures its capacity to generate money from operations, is a key metric used by stakeholders to evaluate management's performance. Profitability ratios are useful tools for assessing financial statements and determining a company's profitability. This research notes that profitability does not influence tax avoidance, while leverage does (Hery, Grasindo, 2021). Positive fiscal corrections arise from: a. Non-deductible expenses (Article 9, Paragraph 1 of the Income Tax Law); b. Depreciation according to accounting being greater than depreciation according to tax regulations; c. Amortization according to accounting being greater than amortization according to tax regulations; d. Deferred revenue (revenue received in advance treated as a liability); e. Unrealized losses on temporary declines in the value of trading securities; f. Unrealized losses on temporary declines in inventory value; g. Product warranty expenses being greater according to accounting than according to tax regulations; h. Other positive fiscal adjustments. Negative fiscal corrections result from: a. Income not subject to tax (Article 4, Paragraph 3 of the Income Tax Law); b. Income subject to final income tax (Article 4, Paragraph 2 of the Income Tax Law); c. Depreciation according to accounting being less than depreciation according to tax regulations; d. Amortization according to accounting being less than amortization according to tax regulations; e. Income recognized but not yet realized as cash receipt; f. Unrealized gains on temporary increases in the value of trading securities; g. Installment sales; h. Other negative fiscal adjustments.

2.3 Calculation of Corporate Income Tax

To determine the taxable income for a corporation, a taxpayer must first ascertain the total gross income earned during the year. This gross income is then reduced by deductible expenses. Deductible expenses, as defined by fiscal regulations, are those related to efforts to obtain, collect, and maintain income (3M). These expenses are governed by the Tax Harmonization Law, Article 6 (Aryani & Romanda, 2023). According to Law No. 6 of 1993 on General Provisions and Procedures of Taxation, as amended by Law No. 7 of 2021:

1. Taxpayers that are corporate entities or permanent establishments must pay income tax at different rates. The corporate income tax rate is 22% of the total income.
2. Domestic corporate taxpayers with gross revenue up to IDR 50,000,000,000.00 (fifty billion rupiah) receive a 50% reduction in the tax rate on income up to IDR 4,800,000,000.00 (four billion eight hundred million rupiah) as stated in Article 17, Paragraphs (1)(b) and (2a).

2.4 Financial Accounting Standard (PSAK) No. 46

The accounting standard governing income tax is PSAK 46, which applies from January 1, 1999, for public companies and from January 1, 2000, for other companies. The 2014 revision of PSAK 46 was approved on April 29, 2014, by the Financial Accounting Standards Board (DSAK), and the exposure draft (DE) was approved on November 28, 2018, effective from January 1, 2019. PSAK 46 outlines how companies should report income tax in financial statements, including balance sheets and income statements.

The objectives and scope of PSAK No. 46, as outlined in the 2014 revision, are:

1. To regulate the accounting treatment of income taxes, focusing on how to account for tax consequences in the current and future periods: a) Recovery (settlement) of the carrying amount of assets or liabilities recognized in the entity's balance sheet, and b) Transactions and other events in the current period recognized in the entity's financial statements.
2. To recognize assets or liabilities if it is probable that the recovery or settlement of the carrying amount of assets or liabilities will result in higher or lower tax payments than initially expected, with certain exceptions.
3. Entities must calculate the tax consequences of transactions and other events recognized in profit or loss and for transactions and events recognized outside profit or loss (in other comprehensive income). Recognition of deferred tax assets and liabilities also affects goodwill arising from business combinations or purchase price adjustments.
4. To regulate the recognition of deferred tax assets arising from unutilized tax losses, the presentation of income taxes in financial statements, and the disclosure of related tax information.

Figure 1. Conceptual Framework

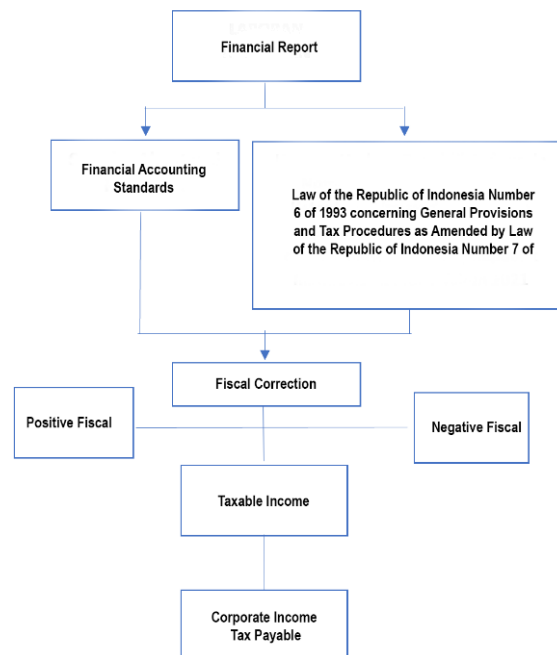


Figure 1 illustrates that this research will analyze financial statements prepared according to Financial Accounting Standards and tax calculations based on tax regulations. When taxpayers reconcile commercial financial statements with tax calculations, it results in two types of profit: commercial profit and fiscal profit. Differences between fiscal and commercial profit arise from temporary and permanent differences, leading to taxable income which forms the basis for determining the payable income tax (PPh).

3.0 METHODS

This research employs a quantitative approach with a descriptive method. Descriptive research is used to study the state of a group of people, an object, a condition, an idea, or contemporary events, creating a methodical, honest, and accurate description of existing phenomena. Descriptive quantitative research characterizes variables supported by numerical data from real- world situations (Pratama, 2019).

In this study, a descriptive quantitative approach is used to explain the application of fiscal corrections on income, expenses, and deferred tax calculations at PT Anugerah Abadi. The focus is on evaluating how fiscal corrections are applied to determine the payable income tax (PPh) for PT Anugerah Abadi. The research is conducted at PT Anugerah Abadi, located in Karangtengah District, Cianjur Regency, West Java 43281.

4.0 RESULTS AND DISCUSSION

4.1 Commercial Financial Statements of PT Anugerah Abadi

Financial statements provide data on a company's financial status over a specific period. These statements are divided into two presentations: the Balance Sheet and the Income Statement. Financial statements offer a snapshot of revenue, expenses, assets, liabilities, equity, and cash flow for a given period. PT Anugerah Abadi, a tax-paying entity, manages its financial records in accordance with the prevailing Financial Accounting Standards (SAK). For this study, the

focus was on PT Anugerah Abadi's financial reporting based on SAK. The following is the Income Statement for the year 2023:

PT Anugerah Abadi		
Profit and Loss Statement		
As of December 31, 2023		
Sales		
Unit Sales	101.811.864.162	
Material Sales	120.336.084	
Pot Sales	-	
Sales		101.932.200.246
Cost of goods manufactured		
Cost of goods manufactured		94.096.360.741
GROSS PROFIT		7.835.839.505
SELLING EXPENSES		92.786.000
GASOLINE EXPENSES	23.838.800	
TOLL, PARKING, AND LEVY EXPENSES	4.608.000	
ACCOMMODATION EXPENSES	29.150.500	
MARKETING DIVISION CELL PHONE EXPENSES	450.000	
INVENTORY VEHICLE REPAIR & MAINTENANCE EXPENSE	18.929.500	
ENTERTAINMENT EXPENSES	10.809.200	
TRAINING EXPENSES	5.000.000	
ADMINISTRATIVE AND GENERAL EXPENSES		4.264.328.395
SALARY AND OVERTIME EXPENSES	1.797.531.208	
HOLIDAY ALLOWANCE EXPENSE	142.575.000	
EMPLOYMENT BPJS EXPENSE	72.330.775	
HEALTH BPJS EXPENSE	57.072.556	
HEALTH ALLOWANCE EXPENSE	19.682.000	
CONSUMPTION EXPENSE	182.007.100	
OTHER WELFARE EXPENSES	30.790.000	
GASOLINE EXPENSE	93.204.600	
TOLL, PARKING, AND RETRIBUTION EXPENSE	1.093.000	
ACCOMMODATION EXPENSES	929.000	
OTHER OFFICIAL TRAVEL EXPENSES	1.631.000	
EXPENSES FOR PRINTED MATTER FOR ADM & GENERAL DEPARTMENT	5.520.000	
STATIONERY EXPENSES ADM & GENERAL DEPARTMENT	12.071.000	
PHOTOCOPYING EXPENSES FOR ADM & GENERAL DEPARTMENT	7.561.500	
STAMP DUTY FOR ADM & GENERAL DEPARTMENT	2.140.033	
OTHER OFFICE EXPENSES ADM & GENERAL DEPARTMENT	34.205.000	
CELL PHONE EXPENSES ADM & GENERAL DEPARTMENT	448.500	
INTERNET EXPENSE	7.021.600	
BUILDING DEPRECIATION EXPENSE	211.873.353	
VEHICLE DEPRECIATION EXPENSE	35.687.500	
SOFTWARE AMORTIZATION EXPENSE	12.500.000	
INVENTORY VEHICLE REPAIR & MAINTENANCE EXPENSE	46.760.788	
BUILDING REPAIR & MAINTENANCE EXPENSE	86.725.000	
INVENTORY REPAIR & MAINTENANCE EXPENSE	10.684.200	
INSURANCE EXPENSE	1.402.195	
POSTAL & PACKAGE EXPENSES	2.721.500	
ENTERTAINMENT EXPENSE	-	
ELECTRICITY EXPENSE	23.091.482	
CONSULTANT FEE EXPENSE	148.252.500	
NOTARY SERVICE EXPENSE	500.000	
SECURITY SERVICE EXPENSE	61.300.000	
LAWYER SERVICE EXPENSE	491.000.000	
OTHER PROFESSIONAL SERVICES EXPENSE	17.600.000	
DUES/DONATIONS EXPENSE	9.200.000	
RETRIBUTION EXPENSE	216.000	
SECURITY AND CLEANING FEE EXPENSE	3.900.000	
VEHICLE TAX EXPENSE	8.575.000	
LICENSING FEE	55.500.000	
INCOME TAX EXPENSE 21	124.462.303	
INCOME TAX EXPENSE 23	2.702.702	
ADMINISTRATION & GENERAL TACTICAL EXPENSES	47.360.000	
RENT EXPENSE	394.500.000	
OPERATING PROFIT		3.478.725.110
OTHER INCOME AND EXPENSES		
OTHER INCOME		86.478.823
REPAIR SERVICES	-	
BANK INTEREST INCOME	74.780.529	
ROUNDING PROFIT	44.258	
INVENTORY DIFFERENCE	-	
OTHER INCOME - OTHER	11.654.036	
OTHER EXPENSES		93.717.048
BANK INTEREST EXPENSE	21.874.153	
BANK ADMINISTRATION EXPENSES	25.784.500	
ROUNDING LOSS	692	
CLAIMS EXPENSE	46.057.703	
PROFIT BEFORE TAX		3.471.486.885
INCOME TAX		763.727.115
NET INCOME		2.707.759.770

4.2 Fiscal Financial Statements of PT Anugerah Abadi

To determine the true profit, PT Anugerah Abadi is required to adjust its financial records. This adjustment process, known as fiscal correction, aligns commercial profits with fiscal regulations to ensure accurate taxable income calculation (Iswanto & Suwandi, 2024).

In preparing fiscal financial statements, PT Anugerah Abadi must adhere to tax regulations. Therefore, commercial financial statements prepared in accordance with SAK must be adjusted for fiscal corrections before calculating taxable income. Fiscal adjustments are necessary due to differences in concepts, measurement, and recognition of revenue and expenses between tax regulations and Financial Accounting Standards. The purpose of fiscal corrections is to ensure that the income tax payable is calculated by reconciling commercial profit with fiscal profit. Fiscal adjustments may be positive or negative, stemming from temporary and permanent differences. After making these adjustments, the resulting profit figures will differ. The fiscal corrections are applied to the Commercial Income Statement based on the applicable accounting standards. The financial statements produced by PT Anugerah Abadi have been reviewed for this analysis.

Based on Figure 2, the 2023 Income Statement for PT Anugerah Abadi shows that fiscal corrections were applied to determine the taxable profit for calculating corporate income tax (PPh) for the year 2023. The following is the Income Statement for the parent company only:

Description	Commercial	Fiscal Correction		Fiscal
		Positive	Negative	
<u>Selling Expenses</u>				
Entertainment Expenses	10.809.200	10.809.200		-
<u>Adm and General Expenses</u>				
Income Tax Expenses 21	124.462.303	124.462.303		-
Income Tax Expenses 23	2.702.702	2.702.702		-

4.2.2 Explanation of Fiscal Corrections at PT Anugerah Abadi

To calculate the corporate income tax due or overpaid for 2023, PT Anugerah Abadi made fiscal corrections to accounts for sales expenses and general administrative expenses that are deductible and non-deductible. The fiscal corrections performed by PT Anugerah Abadi include:

1. Sales expenses, such as entertainment expenses amounting to IDR 10,809,200, are non-deductible per Article 9, Paragraph 1b of the Income Tax Law, which states: "expenses charged or incurred for the personal benefit of shareholders, partners, or members."
2. Administrative and general expenses, including IDR 124,462,303 for PPh 21 and IDR 2,702,702 for PPh 23, are non-deductible according to Article 9, Paragraph 1k of the Income Tax Law, which states: "administrative sanctions in the form of interest, fines, and increases, as well as criminal penalties related to the implementation of tax regulations."

4.3 Corporate Income Tax Payable of PT Anugerah Abadi

In Table 1, the fiscal-corrected Income Statement for 2023 serves as the basis for calculating the corporate income tax payable. The calculation of corporate income tax (PPh) is as follows:

Corporate Income Tax 25/29		
NO.	DESCRIPTION	FINANCIAL REPORT
FORM 1771-I		
1	DOMESTIC COMMERCIAL NET INCOME:	
	a. BUSINESS CIRCULATION	101.932.200.246
	b. COST OF GOODS SOLD	94.096.360.741
	c. OTHER BUSINESS EXPENSES	4.357.114.395
	d. NET INCOME FROM BUSINESS (1a - 1b - 1c)	3.478.725.110
	e. INCOME FROM OUTSIDE BUSINESS	86.478.823
	f. EXPENSES FROM OUTSIDE BUSINESS	93.717.048
	g. NET INCOME FROM OUTSIDE BUSINESS (1e - 1f)	7.238.225
	h. TOTAL (1d + 1g)	3.471.486.885
2	NET FOREIGN COMMERCIAL INCOME	-
3	TOTAL COMMERCIAL NET INCOME (1h + 2)	3.471.486.885
4	INCOME SUBJECT TO FINAL PPh AND NOT INCLUDED IN TAX OBJECTS	
5	POSITIVE FISCAL ADJUSTMENT:	
	a Expenses Charged / Incurred for the Benefit of Shareholders, Allies, or Members	
	b Establishment or Buildup of Reserve Fund	
	c Replacement or Compensation for Work or Services in the Form of In-Kind Benefits and Enjoyments	10.809.200
	d Excessive Amounts Paid to Shareholders / Related Parties in Connection with Employment	
	e Donated Assets, Assistance or Donations	
	f Income Tax	127.165.005
	g Salary paid to members of a partnership, firm or CV whose capital is not divided into shares	
	h Administrative Sanctions	
	i Difference of Commercial Depreciation over Fiscal Depreciation	
	j Difference of Commercial Amortization over Fiscal Amortization	
	k Deferred Cost Recognition	
	l Other Positive Fiscal Adjustments	
	m TOTAL 5a to 5l	137.974.205
6	NEGATIVE FISCAL ADJUSTMENT :	
	a. Difference of Commercial Depreciation Under Fiscal Depreciation	
	b. Difference of Commercial Amortization Under Fiscal Amortization	
	c. Deferred Income Recognition	
	d. Other Negative Fiscal Adjustments	
	e. TOTAL 6a to 6d	-
7	INVESTMENT FACILITIES IN THE FORM OF NET INCOME REDUCTION:	
	YEAR	
8	FISCAL NET INCOME (3 - 4 + 5m - 6e - 7b)	3.609.461.090
FORM 1771		
A	Taxable Income	3.609.461.090
	1 Fiscal Net Income	
	2 Compensation for Fiscal Losses	
	3 Taxable Income (1 - 2)	
B	Income Tax Payable	
	4 Income Tax Payable	
	a Income Tax rate under Article 17 paragraph (1) letter b X number 3	794.081.420
	b Income Tax rate under Article 17 paragraph (2b) x number 3	
	c Income Tax rate under Article 31E paragraph (1)	
	5 Refunds / Reductions of Foreign Tax Credits	-
	6 Total Income Tax Payable (4 + 5)	794.081.420
C	Tax Credits	
	7 Government-Sponsored Tax (Foreign Aid Project)	
	8 DOMESTIC TAX CREDIT	
	a DOMESTIC TAX CREDIT	
	b FOREIGN TAX CREDIT	2.702.702
	c TOTAL (8a + 8b)	2.702.702
	9 a Income Tax PAYABLE BY TAXPAYER (6 - 7 - 8c)	791.378.718
	b Excess Tax Withheld/Collected (6 - 7 - 8c)	
	10 Self-Paid Income Tax	
	a Monthly Income Tax Article 25	
	b Receipt of Payment of Income Tax Article 25 (Principal Only)	
	c TOTAL 10a + 10b)	
	11 a Underpaid Income Tax (Income Tax Article 29) (9-10c)	791.378.718
	b Overpaid Income Tax (Income Tax Article 26A) (9-10c)	
	12 Underpaid Income Tax (Income Tax Article 29) PAID BY TAXPAYER	
	13 Underpaid or (Overpaid) income Tax (11 - 12)	791.378.718

From Figure 3, it can be concluded that the commercial income tax payable for PT Anugerah Abadi is IDR 763,727,115. However, after applying fiscal corrections, the amount becomes IDR 791,378,718. The calculation of corporate income tax for PT Anugerah Abadi uses the 17% rate because its gross revenue exceeds IDR 50,000,000,000.00, and thus it does not qualify for the tax rate reduction under Article 31E.

5.0 CONCLUSION

Based on the research and discussions presented, the following conclusions can be drawn:

1. The application of fiscal corrections at PT Anugerah Abadi complies with the applicable tax laws, specifically Law No. 7 of 2021 on Tax Harmonization (HPP) as revised from the 2008 Law.
2. PT Anugerah Abadi has applied fiscal corrections to both sales and general administrative expenses.

The impact of fiscal corrections on the commercial Income Statement of PT Anugerah Abadi shows a significant increase in taxable profit after corrections. This increase in taxable profit indicates a higher income tax payable.

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