

Evaluation of Fiscal Corrections on Operating Expenses and Other Income in the Annual Corporate Tax Return Reporting of CV XYZ

Faizatul Qomariyah¹, Ellyzabeth Putri Vizandra²

^{1,2}Akuntansi, Universitas Pembangunan Nasional Veteran Jawa Timur
22013010217@student.upnjatim.ac.id¹, ellyzabeth.putri.febis@upnjatim.ac.id²

Abstract

This study evaluates the implementation of fiscal corrections on operating expenses and other income in the Annual Corporate Tax Return (SPT) reporting of CV XYZ. Differences between commercial financial statements prepared under Financial Accounting Standards (SAK) and tax regulations require companies to perform fiscal reconciliation to determine accurate taxable income. Using a descriptive qualitative approach, this research analyzes financial statement records, supporting documents, and applicable tax regulations, including the Income Tax Law, PMK 167/PMK.03/2018, and PER-22/PJ/2013. The results show that several accounts—such as internet expenses, Article 21 employee income tax borne by the company, corporate tax expenses, and interest income from bank deposits—require positive fiscal corrections because they do not qualify as deductible expenses or represent taxable income that must be recognized. These adjustments increase the company's taxable income and lead to a higher corporate income tax liability. The findings highlight the importance of precise identification and classification of deductible and non-deductible expenses to prevent misstatements in annual tax reporting. This study contributes to strengthening practical and academic understanding of fiscal reconciliation by demonstrating how discrepancies between commercial and fiscal treatments affect corporate tax obligations. Ensuring accurate fiscal corrections is essential for tax compliance, transparency, and the integrity of corporate financial reporting.

Keywords: Annual Tax Return, Corporate Taxpayers, Fiscal Correction

1. INTRODUCTION

Indonesia is one of the countries that imposes income tax (Agustina, Sugiyanto, & Sumaryana, 2022). In Indonesia, tax revenue constitutes the largest source of state income at present (Kusumasari & Lusy, 2023). For developing countries such as Indonesia, taxation is a vital source of financing for various sectors, including national development (Friscilla, 2025). The implementation of the self-assessment system is one of the tax collection mechanisms adopted by the Indonesian tax authorities (Syah, 2023). Essentially, fulfilling tax obligations is also part of a citizen's responsibility to contribute to nation-building. According to Frieda and Suhartini (2024), the country's economic growth depends on the tax revenue collected; the higher the income earned by corporate or individual taxpayers, the higher the tax to be paid (Arlita & Dewi, 2024). Furthermore, tax instruments play a role as economic stabilizers by controlling inflation and simultaneously stimulating economic growth, particularly during periods of economic uncertainty and crisis (Tan, Mohamed, Habibullah, & Chin, 2020). The higher the amount of tax paid by the public, the greater the funds entering the state treasury (Putri Suyatno, 2024). These funds are then used for state administration and national development to promote public welfare (Wulandari & Fitria, 2021). Taxation has a major role, contributing up to 80 percent of state revenue (Wulandari & Fitria, 2021). The state relies on income tax (PPh) revenue from two main pillars: corporate taxpayers and individual taxpayers (Ndruru, Laia, Damanik, & Sihotang, 2025).

Differences in accounting treatment between Financial Accounting Standards (SAK) and tax regulations require companies to perform fiscal corrections to ensure that taxable income is calculated in accordance with applicable rules. In practice, many companies still experience difficulties in identifying which expense and income accounts require adjustment, potentially leading to inaccuracies in Annual Tax Return (SPT) reporting. CV XYZ faces several significant discrepancies between commercial and fiscal reports, particularly in internet expenses, Article 21 employee income tax, corporate tax expenses, and interest income from bank deposits. These differences indicate inaccuracies in distinguishing between deductible and non-deductible expenses

according to tax regulations. Such conditions may cause miscalculations of tax payable and reduce corporate compliance in filing the Annual SPT (Amri, 2024).

Several previous studies have examined the application of fiscal corrections, and this article aims to complement those studies. Aryani and Romanda (2024) highlight the impact of fiscal corrections on fixed asset depreciation on corporate income tax, but their focus is limited to one type of expense and does not cover other operating expenses or non-operating income such as promotional costs, CSR, interest, and rental expenses. Meanwhile, Ainiyah (2018) found fiscal correction errors in items such as salaries, holiday allowances, and rental expenses, but their analysis was still general and did not examine the implications for SPT reporting and other income. Research by Nurulhayat (2023) on PT XYZ identified significant discrepancies in the calculation of tax payable due to fiscal reconciliation errors; however, it did not detail which expenses or non-operating income caused the differences. Dali and Hanafi (2022) examined CSR expenses and depreciation in fiscal reconciliation but did not extend the analysis to other income. Likewise, Lambidju, Elim, and Suwetja (2021) only evaluated the formal aspects of fiscal reconciliation at PT XYZ without analyzing the impact of corrections on non-operating income or potential errors in SPT calculations.

Therefore, this article is designed to support and expand previous studies by presenting a more comprehensive evaluation of the influence of fiscal corrections on operating expenses and other income in the Annual Corporate Tax Return reporting, as well as examining the implications of the latest tax regulations on corporate compliance and fiscal efficiency. This article provides significant contributions by enriching both practical and academic understanding of the implementation of fiscal corrections on operating expense components and miscellaneous income in annual tax reports. This study examines the alignment between fiscal accounting treatments and Indonesian tax regulations, while analyzing how differences in recognition between commercial financial statements and tax regulations affect corporate tax obligations. Using a descriptive qualitative method, this research aims to evaluate the fiscal correction practices applied by CV XYZ and detect potential inconsistencies that may affect the accuracy of SPT filing. Thus, this study offers a more comprehensive perspective on the role of fiscal reconciliation in ensuring tax compliance and optimizing fiscal efficiency.

2. LITERATURE REVIEW

2.1 Taxation

According to Laura (2022), tax is a contribution paid by the public to the state based on statutory regulations, coercive in nature, without direct compensation, and used to finance public needs. The state requires individuals and organizations to pay taxes in accordance with prevailing laws, and the payments are not directly returned to taxpayers (Winarsih, 2022). Taxation is a system that regulates the collection of taxes by the state from taxpayers based on applicable legislation (Taniev, 2020). In the context of this study, the most relevant aspect of taxation is the obligation of companies to calculate, pay, and report Corporate Income Tax through the self-assessment mechanism. This system requires taxpayers to independently calculate their tax obligations and be responsible for the accuracy of their reporting, including conducting fiscal reconciliation when discrepancies exist between commercial reports and tax regulations. Therefore, understanding the recognition of expenses and income under the Income Tax Law (UU PPh) becomes the foundation for implementing fiscal corrections (Suwaldiman & Rheina, 2023).

Taxation is not merely understood as a legal obligation but also as a fundamental instrument in national fiscal management. In the macroeconomic context, taxes function as tools for income redistribution, economic stabilization, and the primary source of development financing (Wijayanto, Rahayu, & Ariefiara, 2025). The implementation of the self-assessment system in Indonesia requires a high level of tax literacy and compliance from taxpayers, particularly corporate taxpayers, as the entire process of tax calculation, payment, and reporting is conducted independently. In practice, the main challenge in implementing the self-assessment system lies in

the differences in interpretation between financial accounting standards and tax regulations. This condition gives rise to the urgency of fiscal correction as an adjustment mechanism. Without an adequate understanding of taxation principles, companies are prone to misclassifying expenses and income, which not only affects the accuracy of the Annual Tax Return (SPT) but also increases the risk of administrative sanctions and tax audits.

2.2 Fiscal Corrections

Fundamentally, financial statements present a comprehensive overview of a company's financial performance and position (Ramadhani, Triani, & Nichen, 2025). According to Zainuddin and Ervina (2023), fiscal corrections are conducted to adjust profit based on SAK so that it aligns with tax regulations, thereby yielding valid taxable income. Fiscal corrections, or fiscal reconciliation, do not require taxpayers to maintain double bookkeeping; instead, taxpayers prepare financial statements according to SAK and subsequently adjust them fiscally to determine taxable income for PPh calculation. Zainuddin and Ervina (2023) explain that fiscal reconciliation consists of two types of adjustments. Negative corrections reduce fiscal profit, which decreases tax liability while increasing the entity's net profit. According to Wikandini (2024), permanent corrections include costs that are fundamentally non-deductible for tax purposes, such as administrative penalties or excessive entertainment expenses. Meanwhile, temporary corrections occur due to timing differences in recognition, such as fiscally accelerated depreciation compared to straight-line depreciation in commercial reports (Mariana & Wijaya, 2021). In this research context, fiscal corrections are crucial because CV XYZ encounters various differences between commercial and fiscal treatments, particularly regarding internet expenses, Article 21 employee income tax, tax expenses, and interest income. These accounts indicate costs that do not meet the criteria for deductible expenses or income that has not been fully recognized according to tax rules, thus requiring adjustments to ensure accurate taxable income calculation.

Fiscal correction is a technical mechanism that reflects the relationship between commercial accounting and fiscal accounting (Jordi 2024). Conceptually, fiscal correction demonstrates that accounting profit is not always identical to taxable income. This difference arises due to differing objectives: commercial accounting focuses on fairly presenting financial information for stakeholders, while fiscal accounting emphasizes compliance with tax regulations. Positive and negative fiscal corrections have direct implications for the amount of Taxable Income (PKP). Positive corrections increase PKP, whereas negative corrections reduce PKP. In the case of CV XYZ, the dominance of positive corrections indicates the company's weak understanding in identifying non-deductible expenses for tax purposes. This confirms that fiscal correction is not merely an administrative process but a strategic instrument in controlling tax risk and optimizing tax obligations.

2.3 Operating Expenses

In the taxation system, classifying expenses into deductible and non-deductible categories is essential to determine taxable income. Deductible expenses are costs that may be deducted from gross income because they meet the 3M principles in Article 6 of the Income Tax Law, namely expenses incurred to obtain, collect, and maintain income. Such expenses must be supported by valid documentation and have a direct relationship with business activities, such as employee salaries, operational costs, and depreciation computed according to fiscal rules. Conversely, non-deductible expenses are costs prohibited from being deducted from gross income as stated in Article 9 of the Income Tax Law. Inaccuracies in classifying deductible expenses may result in fiscal corrections in the Annual Tax Return. According to Kellah and Kawulur (2022), improper fiscal corrections may lead to errors in calculating tax liabilities. In this study, accurate expense classification is highly relevant because CV XYZ still faces misclassification of several costs that should be categorized as non-deductible, including certain internet expenses, Article 21 tax borne

by the company, and tax expenses. These inaccuracies in classification lead to fiscal corrections in the company's Annual Tax Return.

Operating expenses constitute a key component in determining taxable income because they directly influence the amount of tax payable. The 3M principle (Generating, Collecting, and Maintaining Income) serves as the primary basis for determining whether an expense is tax-deductible. However, in practice, many companies still recognize all operational expenses as deductible without testing their relevance to the 3M principle. The case of CV XYZ shows that expenses such as employee income tax (Article 21) borne by the company and tax expenses are still recorded as operating costs, even though explicitly disallowed by tax regulations. This misclassification indicates weak internal control over the company's taxation function. Therefore, accuracy in recognizing operating expenses has direct implications not only for tax compliance but also for the overall quality of the company's financial statements.

2.4 Other Income

In corporate taxation, other income includes various receipts outside the core business activities, such as interest income, rental fees, foreign exchange gains, and similar items. Based on PMK No. 167/PMK.03/2018, all such income must be recognized and calculated in accordance with tax regulations, regardless of whether it originates from operational or non-operational activities. As noted by Dali and Hanafi (2022), inaccuracies in fiscal reconciliation often arise from insufficiently detailed classification of income in tax documentation. In this research, CV XYZ experienced a similar issue, particularly regarding interest income from bank deposits, which is recorded as other income in commercial reports but classified as taxable income under fiscal rules. Such misclassification requires fiscal correction because the income must be correctly recognized to ensure that taxable income in the Annual Tax Return is calculated in accordance with applicable tax regulations.

Other income often becomes a source of error in fiscal reconciliation because it is perceived as a minor item and not directly related to the company's core business activities. However, fiscally, any additional economic benefit received by a taxpayer constitutes a taxable object, unless explicitly exempted by law. In the case of CV XYZ, interest income from giro accounts recorded as other income indicates that the error does not lie in its recognition in commercial financial statements, but rather in its fiscal treatment. If this income is not properly adjusted fiscally, it may cause the taxable income to be lower than it should be. This confirms that the management of other income must be conducted with the same level of prudence as the company's main operating income.

2.5 Tax Return (SPT)

A Tax Return (SPT) is a mandatory document that must be submitted annually by taxpayers to the Directorate General of Taxes (DJP) (Asmonah, Mahwiyah, Hartono, Raniah, & Jovica, 2024). According to Nurulhayat (2023), the SPT serves as a medium for conveying information. The SPT contains taxpayer information regarding income, assets, tax obligations, and tax payments made within a fiscal year. Its purpose is to ensure transparency, taxpayer compliance, and to determine whether additional tax must be paid or whether the taxpayer has overpaid (Munandar, 2023). Therefore, adequate understanding is necessary during SPT preparation to avoid reporting errors (Gunaasih, 2021). The deadline for reporting individual taxpayers (WP OP) is March 31, while corporate taxpayers must report their SPT by April 30. In this study, accurate Annual SPT reporting is crucial for CV XYZ because several accounts in the company's commercial reports do not fully align with fiscal regulations. Such discrepancies—such as internet expenses, Article 21 tax borne by the company, and interest income—may result in errors in taxable income calculation if fiscal corrections are not applied appropriately. Therefore, understanding the mechanisms of SPT preparation and fiscal reconciliation is essential for CV XYZ to submit accurate and compliant Annual Tax Returns.

The Annual Corporate Income Tax Return (SPT) represents the final outcome of the entire fiscal accounting process within one tax period. The quality of the SPT is largely determined by the quality of the fiscal reconciliation conducted beforehand. Even minor errors in fiscal correction will directly affect the amount of tax payable reported. The SPT also functions as a supervisory instrument for tax authorities in assessing taxpayer compliance. With the increasing development of digital tax administration systems such as e-Filing and e-SPT, data transparency has become higher. Therefore, companies are required to be more accurate and disciplined in preparing their tax returns. In the context of CV XYZ, proper fiscal correction becomes a key factor in maintaining the credibility of tax reporting and minimizing the risk of tax audits and penalties in the future.

3. RESEARCH METHOD

This study employs a descriptive qualitative approach to evaluate fiscal corrections on operating expenses and other income in the Annual Corporate Income Tax Return (SPT) reporting of CV XYZ. The selection of this approach enables the researcher to gain an in-depth and comprehensive understanding of the fiscal reconciliation process and its implications for the accuracy of the company's tax reporting. The subject of this research is CV XYZ, with data collection techniques carried out through direct observation of the company's financial statements as well as documentation in the form of transaction evidence and Annual Tax Return reports. In addition, the researcher also used document review techniques from secondary data sources, such as relevant tax regulations including Law No. 36 of 2008, PMK No. 167/PMK.03/2018, and PER-22/PJ/2013.

Primary data were obtained through observations of the financial recording process and the identification of accounts requiring fiscal correction, while secondary data were obtained from tax reporting documents and relevant literature. The stages of data analysis in this study were conducted descriptively and qualitatively, beginning with data collection and classification, followed by narrative development focused on identifying differences between commercial and fiscal reports, as well as evaluating the impact of fiscal corrections on reported taxable income. This analysis considers aspects related to compliance with tax regulations, potential reporting errors, and their impact on the company's tax burden. The final results of the analysis are presented in the form of detailed narrative descriptions and tables comparing fiscal corrections, reflecting the effectiveness of fiscal reconciliation in CV XYZ's tax reporting. This approach aligns with the research methods used by Zainuddin and Ervina (2023) and is relevant for evaluating the practical application of tax regulations in business entities.

4. RESULTS AND DISCUSSION

4.1 Concept of Fiscal Correction

According to the Income Tax Law (PPH), fiscal correction is an adjustment made by taxpayers to align the company's financial statements with tax regulations in order to obtain taxable income; therefore, CV XYZ must carry out fiscal corrections. Fiscal corrections are essential to prevent errors in reporting taxable income and the amount of tax payable. These corrections do not require companies to maintain two separate bookkeeping systems—fiscal reconciliation is sufficient to adjust financial statements that were prepared commercially. Fiscal corrections play a strategic role in ensuring tax compliance and fiscal efficiency. Errors in applying fiscal corrections may result in increased tax burdens or even administrative sanctions. Fiscal corrections are required because there are differences in treatment between commercial reports that follow Financial Accounting Standards (SAK) and fiscal reports that follow tax regulations. At CV XYZ, several accounts require adjustments based on the Income Tax Law of 1984, PMK 167/PMK.03/2018, and PER-22/PJ/2013.

Table 1. Statement of Profit or Loss and Other Comprehensive Income

| CV XYZ | | | |
|---|--------------------------|---------------------|--------------------------|
| Statement of Profit or Loss and Other Comprehensive Income | | | |
| as of December 31, 2024 | | | |
| Description | Commercial | Fiscal Correction | Fiscal |
| Sales | 40.370.719.828,00 | | 40.370.719.828,00 |
| Beginning inventory | - | - | |
| Purchase of merchandise | 39.504.818.956,38 | - | 39.504.818.956,38 |
| Goods available for sale | 39.504.818.956,38 | - | 39.504.818.956,38 |
| Ending inventory | (138.884.442,15) | - | (138.884.442,15) |
| Cost of goods sold | 39.365.934.514,23 | - | 39.365.934.514,23 |
| Gross profit | 1.004.785.313,77 | - | 1.004.785.313,77 |
| Operating expenses | | | |
| Salary expense | 706.821.800,00 | - | 706.821.800,00 |
| Promotion expense | 20.000,00 | - | 20.000,00 |
| Office supplies expense | 9.485.262,00 | - | 9.485.262,00 |
| Warehouse supplies expense | 20.135.990,00 | - | 20.135.990,00 |
| Vehicle maintenance expense | 11.437.700,00 | - | 11.437.700,00 |
| Building maintenance expense | 11.309.000,00 | - | 11.309.000,00 |
| Delivery expense | 974.359,00 | - | 974.359,00 |
| Building depreciation expense | - | - | - |
| Office inventory depreciation | 2.091.666,46 | - | 2.091.666,46 |
| Warehouse inventory depreciation | 3.925.000,00 | - | 3.925.000,00 |
| Office inventory maintenance | 14.507.693,00 | - | 14.507.693,00 |
| Entertainment expense | - | - | - |
| Food and beverage expense | 8.368.335,00 | - | 8.368.335,00 |
| Fuel/toll/parking expense | 19.720.000,00 | - | 19.720.000,00 |
| Sample expense | - | - | - |
| Internet expense | 244.200,00 | 244.200,00 | - |
| Pph Article 21 expense | 2.226.290,00 | 2.226.290,00 | - |
| Tax expense | 100.575,00 | 100.575,00 | - |
| Freight on purchases | 850.000,00 | - | 850.000,00 |
| Dryer expense | 110.425.850,00 | - | 110.425.850,00 |
| Building rent expense | 30.000.000,00 | - | 30.000.000,00 |
| Miscellaneous expense | - | - | - |
| Total operating expenses | 952.643.720,46 | 2.571.065,00 | 950.072.655,46 |
| Operating profit (loss) | 52.141.593,31 | 2.571.065,00 | 54.712.658,31 |
| Other income (expenses) | - | - | - |
| Bank administration expense | (1.511.550,00) | - | (1.511.550,00) |
| Loan interest expense | - | - | - |
| Rounding adjustment | 729.892,21 | | 729.892,21 |

| | | | |
|------------------------------|----------------------|---------------------|----------------------|
| Interest income (giro) | 947.793,00 | 947.793,00 | - |
| Other income | - | - | - |
| Payment discount | (127.000,00) | | (127.000,00) |
| Net other income | 39.135,21 | (947.793,00) | (908.657,79) |
| Net profit before tax | 52.180.728,52 | 1.623.272,00 | 53.804.000,52 |
| Income tax expense | 11.133.210,00 | - | - |
| Net profit after tax | 41.047.518,52 | - | - |

Source: CV XYZ Financial Statements, 2024

4.2 Fiscal Corrections on Operating Expenses and Other Income

4.2.1 Internet Expense

The correction on internet expense is carried out because the cost recorded by CV XYZ does not meet the criteria of a deductible expense under tax regulations. According to Article 6 paragraph (1) of the Income Tax Law (UU PPh), only expenses used to obtain, collect, and maintain income may be deducted from gross income. In addition, PMK 02/PMK.03/2010 requires that every expense must be supported by valid evidence and demonstrate a direct connection to business activities. In the case of CV XYZ, the internet expense of Rp244,200 was not supported by clear proof of use and could not be shown to be relevant to the company’s operations; thus, it is classified as a non-deductible expense. For this reason, a positive fiscal correction must be applied by adding back this expense to fiscal income. This correction increases the company’s taxable income by Rp244,200, which in turn results in a higher corporate income tax payable. Therefore, fiscal correction on internet expense is necessary to ensure that taxable income is calculated in accordance with applicable tax regulations and that the Annual Tax Return (SPT) submitted by CV XYZ reflects the company’s tax obligations accurately.

4.2.2 PPh Article 21 Expense

The correction on PPh Article 21 expense is conducted because income tax borne by the employer is not allowed as a deduction from gross income according to tax regulations. Article 9 paragraph (1) letter e of the Income Tax Law states that income tax borne by taxpayers cannot be charged as an expense in the fiscal financial statements. This provision is further reinforced in SE-27/PJ/2017, which clarifies that PPh Article 21 borne by the company on behalf of employees constitutes a non-deductible expense. At CV XYZ, PPh Article 21 amounting to Rp2,226,290 was recorded as an operating expense in the commercial financial statements; however, for fiscal purposes, it must be added back to taxable income because it does not meet the criteria of a deductible expense. Therefore, a positive fiscal correction is applied to this account. As a result, the company’s fiscal income increases by the same amount, leading to a higher corporate income tax payable. This correction is essential to ensure that the company’s Annual Tax Return is reported in compliance with tax regulations and to avoid potential administrative sanctions due to improper recognition of non-deductible expenses.

4.2.3 Tax Expense

Fiscal correction on tax expense is necessary because income tax payable cannot be recorded as an expense under tax regulations. Article 9 paragraph (1) letter h of the Income Tax Law clearly states that taxes owed by taxpayers, including PPh paid by the company, may not be deducted from gross income. At CV XYZ, the tax expense of Rp100,575 was recorded as part of operating expenses in the commercial income statement. However, for fiscal purposes, this expense does not qualify as a deductible expense and must be corrected positively by adding it back to fiscal income. As a result, the company’s taxable income increases, which directly raises the amount of corporate income tax payable. This correction is important to ensure that the fiscal report accurately reflects tax calculations and complies with prevailing tax regulations, thereby ensuring that the Annual Tax Return submitted by the company represents its tax obligations correctly.

4.2.4 Interest Income (Giro)

Fiscal correction on interest income is required because all income derived from bank interest must be recognized as taxable income, even if it is recorded as other income in the commercial financial statements. This requirement is stipulated in Article 4 paragraph (1) of the Income Tax Law, which states that interest, including giro interest, is taxable income. Additionally, PMK 167/PMK.03/2018 mandates that all income, whether originating from operational or non-operational activities, must be included in the calculation of gross income. At CV XYZ, interest income amounting to Rp947,793 has been recorded in the commercial income statement; however, it must still be adjusted in the fiscal report as taxable income. Therefore, a positive correction is made to include this interest income as fiscal income. Consequently, taxable income increases by the same amount, resulting in a higher corporate income tax payable. This correction ensures that all components of income are recognized in accordance with fiscal rules and that the Annual Tax Return reflects the correct tax base.

4.3 Impact of Fiscal Corrections on Taxable Income (PKP) and Corporate Income Tax Payable

The commercial net income before tax is recorded at Rp52,180,728.52. Based on the reconciliation at CV XYZ, the total fiscal correction that must be added to commercial income is Rp1,623,272.00, resulting in a Taxable Income (PKP) of: $Rp52.180.728,52 + Rp1.623.272,00 = Rp53.804.000,52$. Using the corporate income tax rate of 22% (according to the Harmonized Tax Law – UU HPP): Tax payable = $0.22 \times Rp53,804,000.52 = Rp11,836,880.11$, rounded to Rp11,836,880. When compared to the tax payable recorded before correction, which was Rp11,133,210, there is an increase in tax payable of Rp703,670. Thus, after fiscal corrections, CV XYZ's Taxable Income increases to Rp53,804,000.52, and corporate income tax payable increases to approximately Rp11,836,880, representing a rise of Rp703,670 compared to the pre-correction condition.

5. CONCLUSION

5.1 Conclusion

Based on the research conducted at CV XYZ, it can be concluded that fiscal corrections play a highly crucial role in the annual tax reporting process. The evaluation results indicate that several accounts—such as internet expense, PPh Article 21 expense, tax expense, and interest income—still require fiscal adjustments because they are not fully aligned with applicable tax regulations. Appropriate fiscal corrections not only enhance tax compliance but also improve tax burden efficiency and maintain the integrity of the company's financial statements in the eyes of tax authorities. Adjustments to these accounts are essential to ensure accurate calculation of taxable income.

5.2 Suggestions

This study has limitations, as it was conducted on a single business entity and employed a descriptive qualitative approach, making the findings less generalizable to all companies. Based on the analysis and discussion presented, several recommendations can be made. The company should engage more frequently with tax consultants or tax authorities to obtain clarity regarding accounts that may lead to differences between fiscal and commercial treatments. In addition, the finance team should receive regular training on changes in tax regulations to ensure they remain updated. CV XYZ may also consider using an accounting system that enables automation of tax recording and reporting, which would make the fiscal reconciliation process faster, more accurate, and more efficient. Furthermore, the company should prepare nominative lists for additional expenses and ensure that all transactions are properly documented, including invoices, proof of payment, and detailed expense records.

References

- Agustina, S. S., Sugiyanto, S., & Sumaryana, F. D. (2022). Literasi Penerapan Pajak Penghasilan Badan Dan Perlakuan Akuntansi. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(4), 1786-1802. doi:<https://doi.org/10.32670/fairvalue.v5i4.2595>
- Ainiyah, N. (2018). Analisis Penerapan Koreksi Fiskal atas Pendapatan, Beban dan Pajak Tangguhan untuk Menghitung Pajak Penghasilan Terutang Pada PT. Sinar Karya Bahagia. *Prive: Jurnal Riset Akuntansi Dan Keuangan*, 1(1), 59-72.
- Amri, A. (2024). THE EFFECT OF WORKING CAPITAL TURNOVER, COMPANY SIZE, INVENTORY TURNOVER, AND SALES GROWTH OF PROFIT GROWTH (Empirical Study Of Property And Real Estate Sub-Sector Companies Listed On The Indonesia Stock Exchange Period 2018-2021). *Jurnal Relevansi: Ekonomi, Manajemen dan Bisnis*, 8(1), 50-64. doi:<https://doi.org/10.61401/relevansi.v8i1.118>
- Arlita, I. D., & Dewi, I. A. K. A. K. (2024). Eksperience Penggunaan E-Form Dalam Mendorong Kepatuhan Wajib Pajak Badan Dalam Pelaporan SPT Tahunan. *Journal of Innovation in Management, Accounting and Business*, 3(2), 120-127. doi:<https://doi.org/10.56916/jimab.v3i2.899>
- Aryani, F., & Romanda, C. (2024). ANALISIS DAMPAK KOREKSI FISKAL PENYUSUTAN ASET TETAP TERHADAP PAJAK PENGHASILAN BADAN PADA PT. ALAM SEGAR. *Jurnal Ilmiah Akuntansi Rahmadiyah*, 7(1), 105-122. doi:<https://doi.org/10.51877/jiar.v7i1.338>
- Asmonah, S., Mahwiyah, M., Hartono, H., Raniah, P. S., & Jovica, T. M. (2024). PELATIHAN DAN PENDAMPINGAN PELAPORAN SPT PPH BADAN PADA PT. CIPTA ARKA NIAGA. *Jurnal Abdi Masyarakat Multidisiplin*, 3(2), 19-22. doi:<https://doi.org/10.56127/jammu.v3i2.1558>
- Dali, R. M., & Hanafi, M. (2022). Analisis Rekonsiliasi Fiskal Laporan Keuangan Komersial Untuk Menentukan PPh Terutang PT. Mata Indah Nusantara. *Neraca Keuangan: Jurnal Ilmiah Akuntansi dan Keuangan*, 17(1), 54-60. doi:<https://doi.org/10.32832/neraca.v17i1.6995>
- Frieda, A., & Suhartini, D. (2024). Evaluasi Penerapan Tax Planning Dalam Upaya Meminimalkan Pajak Terutang Pada CV XYZ. *JURNAL ILMIAH EKONOMI, MANAJEMEN, BISNIS DAN AKUNTANSI*, 1(3), 09-17. doi:<https://doi.org/10.61722/jemba.v1i3.428>
- Friscilla, J. (2025). Analisis ekualisasi SPT Masa PPN terhadap SPT Tahunan PPh Badan dalam mengidentifikasi potensi koreksi pemeriksaan pajak: Studi kasus PT X. *Jurnal Bisnis Mahasiswa*, 5(5), 2696-2714. doi:<https://doi.org/10.60036/jbm.845>
- Gunaasih, S. A. P. P. (2021). Pendampingan untuk Penyusunan Laporan Keuangan dan SPT Tahunan Yayasan Pendidikan Narayana Smriti Yogyakarta. *Jurnal Atma Inovasia*, 1(5), 587-591. doi:<https://doi.org/10.24002/jai.v1i5.4833>
- Jordi, R., Novila Sari, P., & Silvia, D. (2024). Analisis Efektifitas Dan Kontribusi Pajak Reklame Terhadap Pendapatan Asli Daerah Kota Bandar Lampung Tahun 2020-2022 Pada Badan Pengelolaan Pajak Dan Retribusi Daerah Kota Bandar Lampung. *Jurnal Relevansi : Ekonomi, Manajemen Dan Bisnis*, 8(1), 1-10. doi:<https://doi.org/10.61401/relevansi.v8i1.109>
- Kellah, S., & Kawulur, H. (2022). Analisis Koreksi Fiskal Pada Laporan Keuangan Fiskal BPR Paraloba Tondano. *Jurnal Akuntansi Manado (JAIM)*, 527-535. doi:<https://doi.org/10.53682/jaim.vi.3262>
- Kusumasari, A. A., & Lusy, L. (2023). EVALUASI PERHITUNGAN PAJAK PENGHASILAN BADAN PADA PERUSAHAAN DISTRIBUTOR AIR MINERAL DI SURABAYA. *AKTUAL Jurnal Ilmu Ekonomi dan Sosial*, 21(1), 1-11. doi:<https://doi.org/10.47232/aktual.v21i1.286>
- Lambidju, N. E., Elim, I., & Suwetja, I. G. (2021). Koreksi Fiskal Laporan Keuangan Komersial Dalam Perhitungan Pajak Penghasilan Terutang Pada PT. XYZ. *Jurnal EMBA: Jurnal Riset*

- Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 9(1).
doi:<https://doi.org/10.35794/emba.v9i1.32395>
- Laura, C. (2022). The Role Of Taxes In The Indonesian Economy: English. *Tamansiswa Management Journal International*, 4(1), 66-72.
doi:<https://doi.org/10.54204/tmji/vol412022010>
- Mariana, F., & Wijaya, P. H. (2021). Analisis Kewajiban Pajak Penghasilan (PPH) Badan Pada PT Setyanata Bersaudara Tahun 2018. *Jurnal Paradigma Akuntansi*, 3(3), 1325-1333.
doi:<https://doi.org/10.24912/jpa.v3i3.14928>
- Munandar, A. (2023). Pelatihan Pengisian Dan Pelaporan SPT Tahunan Badan Tahun 2021 Dengan Menggunakan E-Form Pada PT. Intercon Terminal Indonesia. *AKM: Aksi Kepada Masyarakat*, 3(2), 259-272. doi:<https://doi.org/10.36908/akm.v3i2.682>
- Ndruru, S., Laia, Y. P., Damanik, H., & Sihotang, S. (2025). ANALISIS PERHITUNGAN PAJAK PENGHASILAN TERUTANG CV. DUTA DIAN SENTOSA DENGAN MEREKONSILIASI LAPORAN KEUANGAN KOMERSIAL MENURUT STANDAR AKUNTANSI KEUANGAN MENJADI LAPORAN KEUANGAN FISKAL. *JURNAL NERACA AGUNG*, 15(1), 12-22. doi:<http://dx.doi.org/10.46930/neraca.v15i1.5646>
- Nurulhayat, M. A. (2023). Analisis Pelaksanaan Rekonsiliasi Fiskal Atas Laporan Keuangan Komersial PT. XYZ Untuk Menghitung PPh Badan Terutang. *Reformasi Administrasi*, 10(1), 61-64. doi:<https://doi.org/10.31334/reformasi.v10i1.3303>
- Putri Suyatno, A. (2024). ANALISIS KOREKSI FISKAL ATAS LAPORAN KEUANGAN GUNA MENENTUKAN BESARNYA PAJAK PENGHASILAN BADAN (Studi Kasus Pada Kopkar PT. Gudang Garam Tbk. Kediri "MEKAR"). UNIVERSITAS ISLAM KADIRI.
- Ramadhani, S. N. A., Triani, N., & Nichen, N. (2025). ANALISIS KOREKSI FISKAL ATAS LAPORAN KEUANGAN KOMERSIAL PADA PT POS INDONESIA (PERSERO). *Jurnal Akuntansi Kompetif*, 8(2), 514-520.
doi:<https://doi.org/10.35446/akuntansikompetif.v8i2.2226>
- Suwaldiman, S., & Rheina, A. (2023). Auditor Reputation Moderates the Impact of Tax Avoidance and Tax Compliance on Firm Value. *Goodwood Akuntansi dan Auditing Reviu*, 2(1), 27-38.
doi:<https://doi.org/10.35912/gaar.v2i1.2539>
- Syah, A. L. N. (2023). EKUALISASI SPT MASA PPN DENGAN SPT TAHUNAN PPh UNTUK MENGANTISIPASI POTENSI PEMERIKSAAN PAJAK.
doi:<https://doi.org/10.35137/jabk.v10i1.912>
- Tan, C.-T., Mohamed, A., Habibullah, M. S., & Chin, L. (2020). The impacts of monetary and fiscal policies on economic growth in Malaysia, Singapore and Thailand. *South Asian Journal of Macroeconomics and Public Finance*, 9(1), 114-130.
doi:<https://doi.org/10.1177/2277978720906066>
- Taniev, A. (2020). Tax System and Its Role in Government Regulation. *International Journal on Orange Technologies*, 2(10), 157-160. doi:<https://doi.org/10.31149/ijot.v2i10.772>
- Wijayanto, D., Rahayu, A. D., & Arieftiara, D. (2025). Tax Fairness in Women Taxpayers' Non Taxable Income (PTKP) and Women's Labor Force Participation Rates. *Jurnal Akuntansi, Keuangan, dan Manajemen*, 6(2), 451-460. doi:<https://doi.org/10.35912/jakman.v6i2.3834>
- Wikandini, N. W. S. (2024). Analisis Koreksi Fiskal terhadap Laporan Keuangan Komersial pada PT XXX. Politeknik Negeri Bali.
- Winarsih, E. (2022). Evaluasi Perhitungan, Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan (Pph) Pasal 21 atas Karyawan Tetap (Studi Kasus Pada Kantor Wilayah Vi Pt Pegadaian Makassar). *Restitusi: Jurnal Riset Perpajakan*, 1(02), 27-34.
doi:<https://doi.org/10.33096/restitusi.v1i02.406>
- Wulandari, S., & Fitria, A. (2021). Pengaruh pengetahuan perpajakan, kesadaran wajib pajak, konsultan pajak terhadap kepatuhan wajib pajak. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 10(7).



Zainuddin, A. A., & Ervina, D. (2023). Pengaruh Koreksi Fiskal Laporan Keuangan Terhadap Pertumbuhan Laba. *JFAS: Journal of Finance and Accounting Studies*, 5(1), 15-20. doi:<https://doi.org/10.33752/jfas.v5i1.5521>