

The Effect of Implementing PSAK 72 in Recognizing Business Income from Outsourcing Labor Provision Services and Reconciling Income Tax Returns and VAT (Case Study at PT XYZ)

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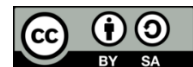
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ABSTRACT

The demands of globalization have led to increased cross-border transactions, necessitating the harmonization of financial reporting standards. PSAK 72, adopted from IFRS 15, was implemented in Indonesia on January 1, 2020, impacting various sectors, including the outsourced labor provision services sector. This study focuses on PT XYZ, examining the significant effects of PSAK 72 on income recognition and cost reporting, compared to the previous PSAK 23. The implementation of PSAK 72 resulted in a substantial increase in reported income and costs, despite minimal growth in customer numbers and contracts. The study also explores the fiscal adjustments required to reconcile income reporting between commercial financial reports and tax returns, highlighting the differences in income recognition principles between PSAK 72, the Income Tax Law, and VAT regulations. Through qualitative case study methods, including interviews, document analysis, and literature review, the research provides insights into the impact of PSAK 72 on financial reporting and tax compliance for entities in the outsourced labor services sector. The findings suggest the need for entities to adopt proper recording practices and for tax authorities to update regulations in line with evolving accounting standards to ensure legal certainty and minimize disputes.

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1. INTRODUCTION

The demands of globalization with the presence of subsidiary entities of their parent companies abroad and inter-country transactions, both between parent and subsidiary and between independent parties, cannot be avoided and give rise to cross-border transactions or cross-border transactions. This ultimately gave rise to the idea of harmonizing policies and guidelines

so that there is a generally accepted standard, especially for presenting financial reports. As a form of harmonization, the implementation of PSAK 72 was adopted from IFRS 15 and amended several ISAK and PSAK, including ISAK 10 concerning Customer Loyalty Programs, ISAK 21 concerning Real Estate Construction Agreements, ISAK 27 concerning Transfer of Customer Assets, PSAK 23 concerning Revenue, PSAK 34 concerning Construction Contracts and PSAK

44 concerning Accounting for Real Estate Development Activities [1].

The implementation of PSAK 72 in Indonesia was on January 1, 2020 (early implementation is permitted) and its implementation in Indonesia was postponed for 2 years, because IFRS 15 itself came into effect on January 1, 2018. The revenue recognition principles adopted by PSAK 72 and the differences with the previous PSAK, especially specifically, the differences with PSAK 23 will be discussed in the next section. This change in PSAK, especially for the business sector providing outsourced labor services (TKAD) and Building Management, according to initial observations made by the researcher, has had quite a significant impact on the revenue recognition of PT 23. The same thing also happens or is directly proportional to the value of costs related to contracts which are recognized in the profit/loss report, the value of income after implementing PSAK 72 reached IDR 359,418,515,277.00 compared to the previous year which amounted to IDR 86,073,940,458.00 or there is an increase of 317.57%, as well as costs (HPP) from IDR 63,850,292,486.00 in 2021, to IDR 339,557,695,238.00 or an increase of 431.80%. Although the number of customers and contracts only increased slightly compared to the previous year. A significant increase also occurred in the reporting of the value of Business Circulation in the Annual Corporate Income Tax SPT, but there was no significant increase in the reporting of Surrender which is the Basis for Tax Imposition in the Periodic VAT SPT. This phenomenon is interesting to research because in addition to the telecommunications industry as researched by [2], the property industry as researched by [3], and the construction services industry by [4].

PT With the implementation of PSAK 72, this company faced quite a problem, especially in recognizing entity income at the time of the implementation PSAK 72 as mentioned above, and also had to equalize (match) the amount of income between the commercial financial report (audit report), and the Annual Tax Return (SPT). Corporate Income Tax and VAT Period [5], [6].

The research will focus on discussing how the differences in income and cost recognition recorded by entities when still implementing PSAK 23 are then compared with when implementing PSAK 72 based on contract documents, Ledgers, and KAP audit results (audit reports), how entities report income received or obtained in the SPT, both Corporate Income Tax and VAT. What fiscal adjustment steps are taken by the company in connection with reporting the amount of its income in the tax report due to differences in income recognition principles between PSAK 72, the Income Tax Law, and when VAT is payable according to the VAT Law or due to special treatment in the field of taxation [7].

With the discussion later, it is hoped that this research can provide an overview of income recognition for entities operating in the outsourced labor supply services business in their bookkeeping, as well as reporting it in the Corporate Income Tax and VAT SPT as well as how companies make fiscal adjustments, if necessary, in this case. The tax reporting. Another benefit is providing information regarding the implications of implementing PSAK 72 and tax reporting for similar entities engaged in outsourcing labor services.

2. THEORETICAL BASIS

According to PSAK, 23 "Income is a gross inflow of economic benefits arising from the entity's normal activities during the period if the inflow results in an increase in equity that does not originate from the contribution of investors" [8]. In PSAK 23, revenue consists of (i) sales of goods; (ii) sales of services, (iii) interest, dividends, and royalties) [9]. Thus, income recognition according to PSAK 23 is different for each type of income and industry.

PSAK 72 adheres to the single principle of revenue recognition in steps (i) identify contracts, (ii) identify performance obligations, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as long as) the entity fulfills the performance obligations [1].

PSAK 72 is also said to have changed the method of recognizing contract income from previously rigid (rule-based) to principle-based [3].

According to tax provisions, especially Income Tax (PPh) as regulated in Article 4 paragraph (1) of the Income Tax Law, income is any additional economic capability received or obtained by a Taxpayer that is used for consumption or increasing his wealth.

Meanwhile, for Value Added Tax (VAT), delivery (income), especially for service fees, is the replacement value, namely the value in the form of money including all costs that are requested or should be requested due to the delivery of Taxable Services.

Furthermore, for VAT, entities engaged in labor supply services as carried out by PT services are exempt from VAT with 4 (four) cumulative conditions that must be met. Then there are also provisions in Article 4 of the Minister of Finance Regulation Number PMK-83/PMK.03/2012 which specifically regulates VAT treatment for labor supply services.

Following PSAK 1, an entity must prepare financial reports by presentation standards, while according to tax regulations, bookkeeping must be carried out following accounting standards that are customary and common in Indonesia, for example as explained in the Explanation of Article 28 paragraph (7) of the KUP Law, namely Accounting Standards. Finance (SAK) must be carried out with principles of principle or consistency.

In theory and practice, there are several differences in treatment between SAK (commercial financial reports) and tax regulations, both PPh and VAT, which later become a unit of fiscal adjustment. A positive fiscal adjustment means a difference that increases the amount of PPh payable, while a negative fiscal adjustment means reducing the amount of PPh payable. Some of these differences are permanent, for example, income that is not a tax object, costs that are not directly related to business activities, donations, inventory valuation methods, etc.,

and temporary, for example, depreciation costs due to differences in useful life or depreciation methods.

Previous research such as that conducted by [2] with the title: "Tax Policy Ideas on the Potential Impact of Taxation with the Implementation of PSAK 72: Income from Contracts with Customers (Case Study in the Telecommunications Industry)", discusses the impact of implementing PSAK 72 on taxation, especially the recognition of income value for tax reporting in telecommunications industry companies. Research using qualitative case study methods concludes that the application of PSAK 72 in the telecommunications industry has a tax impact in the form of temporary differences in revenue recognition and contract costs, the potential for greater tax revenue at the beginning of the year when the entity applies PSAK 72 and improves the quality of financial reports. This research also raises ideas for creating tax policies in the form of convenient tax payments and interlocking systems.

Meanwhile, research by [10] entitled "The Impact of Implementing PSAK 72 on Corporate Income Tax for 2019-2020", concluded that the implementation of PSAK 72 has implications for decreasing the value of income due to the large number of sales with long-term contracts and on the recognition and payment of Income Tax Agency, there is also a significant impact due to the difference between income recognition under PSAK 72 and tax provisions.

From these two studies, it can be seen that the impact of implementing PSAK 72 is indicated to cause differences both from the commercial (accounting) side and from the tax reporting side, both PPh and VAT.

3. RESEARCH METHODOLOGY

This research uses qualitative methods with case studies. The data in this research uses secondary data in the form of audit reports, ledgers, sample invoices, and work contracts as well as primary data in the form of interviews with the analysis unit as informants, namely employees who have main functions and duties in the fields of

finance, accounting, and tax and researchers as participant observers.

Researchers also conducted literature research using and analyzing audited financial reports (audit reports) of entities for 2022 and 2021, PSAK 23, PSAK 72, tax provisions especially related to Article 28 of the KUP Law concerning Bookkeeping and the Principle of Compliance (consistency) in carrying out bookkeeping, Article 4 of the Income Tax Law and Article 4 of the VAT Law regarding the definition of Income and tax objects as well as Delivery (Sales) of which VAT is payable along with the implementing regulations as explained above. Following the description above, this research uses triangulation data analysis.

The use of 2021 financial report data is for comparison purposes when revenue recognition uses PSAK 23, while 2022 is when PSAK 72 begins to be used.

The research data to be analyzed is verified by the researcher with confirmation from the source to ensure the validity and reliability of the data.

4. RESEARCH RESULTS AND DISCUSSION

As previously discussed, revenue recognition for PSAK 23 still depends on the business activities of each entity, namely the entity that delivers goods, as opposed to

services or income for interest, dividends, interest, and royalties.

In contrast to PSAK 23, revenue recognition according to PSAK 72 adheres to a single recognition principle that applies generally to all industries.

Based on the results of interviews with informants, the most basic implication for entities operating in the Outsourced Labor Provision Services business is revenue recognition where for PSAK 72, the entity recognizes all of its revenue as billed to customers in its invoices, whereas previously when implementing PSAK 23, the entity only recognizes income in the form of management fees, which is the income earned because other cash receipts are more of a reimbursement for the salaries of TKAD employees who are employed. PSAK 72 was only implemented by the entity in the 2022 financial year, while in 2021 and before, PSAK 23 was still used.

In its core business process, namely TKAD Provision and Building Management Services, PT The value of the salary bailout is one of the basic elements for calculating management fees for PT XYZ. The amount of management according to the results of interviews with informants varies between 7% to 12.5%. The calculation of the management fee amount can be illustrated as follows:

Table 1. Illustration of the Calculation of the Management Fee

Salary bailout, wages	IDR 100,000,000
BPJS Kindergarten Contributions, Kes	IDR 2,000,000
Purchase of floor cleaners, air fresheners, etc	IDR 8,000,000
Management fee (7% x IDR 110,000,000)	IDR 7,700,000
Total bill (before VAT)	IDR 117,700,000

From the table above it can also be explained illustratively, that before the implementation of PSAK 72, PT Labor and Health for TKAD and purchasing work equipment as costs, however after implementing PSAK 72, the Company recognized and recorded income for the entire amount billed to customers, namely IDR 117,700,000 and there was recognition of costs of IDR 110,000,000. From this explanation, it is natural that after the implementation of PSAK

72, the presentation of Income and Cost items in the Company's profit/loss report increased significantly, even though customer growth and actual contract value were not that large.

Then, based on the results of the search for contract documents for the provision of TKAD and Building Management, invoices, tax invoices, ledgers, and journal vouchers, the following things can be seen:

1. The work agreed upon is TKAD Provision Services or Building Management Services.
2. The agreement stipulates the rights and obligations of the parties; and the obligation of PT TKADs, to provide guidance and training to TKADs according to the type of services provided and the standard of results requested by customers.
3. PT The contract has been completed and it is also known that the implementation obligation period is every month and the second party, namely PT XYZ, has the right to collect at the end of the agreed period (month).
4. From the bookkeeping records it is known that PT
5. PT

Based on the results of the analysis of the recording carried out by PT:

Table 2. Record Analysis Result

Building Management Receivables	Rp xxxxxx	
Receivables/Income received		Rp. xxx
TKAD salary bailout fund		Rp xxxxxx
Output VAT		Rp xx

After issuing the invoice, the next process is to verify the calculation of the value stated in the invoice by checking the recap of attendance, overtime pay, official travel pays (if any), and the purchase of materials in connection with the implementation of work,

especially for cleaning services by the customer. After the verification is complete and both parties agree on the value of the bill in question, the entity then records the revenue recognition as follows:

Table 3. Entity Records Revenue Recognition

Receivables/Income received	Rp xxxxx	
Management Fee Income		Rp xxxxx

If you look at the recording as mentioned above, it can be seen that throughout 2022, the entity will still record using income recognition according to PSAK 23, because payments for salaries, wages, overtime pay, official travel, and so on are still recorded as "funds". Bailouts" and separate fee management accounts.

of which is the "TKAD Management Reimbursement Income" account and there is recognition of TKAD salary costs with the same value. With this adjustment from the independent auditor, the presentation value of Income and Cost items, especially in the Cost of Goods Sold post, becomes greater.

However, when the entity is audited by a Public Accountant, the auditor recommends that the recognition of income and contract costs follow PSAK 72 and adjustments are made to the Income post, one

To find out more clearly these differences, the researcher presents comparative data taken from the 2022 and 2021 comparative entity audit report documents below:

23. PENDAPATAN USAHA

	<u>2022</u>	<u>2021</u>
Pengelolaan TKAD	300.091.541.721	35.918.382.333
Jasa pengelolaan gedung	43.845.307.142	19.941.221.824
Sewa parkir	5.758.422.394	9.726.814.548

Figure 1. Comparison Data of Audit Reports of Comparable Entities in 2022 - 2021

Following the results of research on the audit report document, it is known that the income value has increased significantly as a result of the implementation of PSAK 72 in the 2022 financial year, where the income recognized is the entire value stated in the invoice in previous years (2021 and below) when it was still used. PSAK 23 (in Notes to Financial Reports/ CALK No. 2 Summary of Important Accounting Policies, letter f concerning Recognition of Income and Expenses pages 15 and 16) the entity only records the value of the management fee, because it is based on the results of interviews with the finance director and division

employees accounting, the value of the management fee is the income of the entity. The TKAD employee salary bailout fund, which is recognized as income, is only pass-through, meaning that 100% is spent on TKAD salary payments. With this treatment, the value of costs increases even higher, because the entity records costs related to TKAD management, which in the year before the implementation of PSAK 72 were not recognized as costs by the entity. A comparison of cost presentations can be seen below:

24. BEBAN LANGSUNG

	2022	2021
Pengelolaan TKAD	283.458.329.666	27.119.586.540
Jasa pengelolaan gedung	42.894.413.039	11.445.068.350
Sewa parkir	5.058.645.165	8.714.004.672

Figure 2. Cost Presentation

As a Taxpayer, the Company also must report its business in the Annual Corporate Income Tax (PPH) SPT as well as in the Periodic Value Added Tax (VAT) SPT, because the Company is also a Taxable Entrepreneur who is obliged to report its sales (delivery) for VAT collection. The implementation of PSAK 72 in the 2022 financial year based on the results of the researcher's analysis of the Annual Corporate Income Tax SPT documents caused a significant increase in the value of Income reporting in the Annual Corporate Income Tax SPT in the 2022 Tax Year when compared with previous tax years (2021 and before). Likewise on the cost reporting side in the SPT. This happens because management has taken a policy to equate the time due/recognition of income according to the taxation provisions in Article 4 paragraph (1) of the Income Tax Law with the time of income recognition in commercial accounting, according to the provisions of Article 28 paragraph (7) of the KUP Law. This is possible, because of the implementation bookkeeping in tax provisions follows the financial accounting

standards (SAK) that apply in Indonesia. With the policy when the recognition of Income and Income for Income Tax obligations is equalized, there is no difference in the Income value between commercial accounting presented in the audit report and the Annual Corporate Income Tax SPT.

From the results of research on the Annual Corporate Income Tax Return, Income reconciliation is only carried out on permanent different factors, namely the difference in treatment between commercial accounting and tax accounting, in this case, it is on income that has been deducted by final PPH received by the Company, namely Room rental, flat rental, and parking space rental services are not included in the calculation of Income Tax payable in the Annual SPT, so they must be corrected negatively.

The increase in the amount of Income (Business Circulation) reported in the 2022 Annual Corporate Income Tax SPT compared to the 2021 and previous Corporate Income Tax SPT due to the implementation of PSAK 72 is not inconsistent with the rules, but is based on the Researcher's experience as a tax

officer and tax consultants, the possibility of questions from the tax office due to a significant increase in income is very open, so management needs to anticipate this by preparing adequate explanations and documents regarding the causes of this happening.

Because the value of Revenue in the audit report (commercial accounting) with Business Circulation in the Annual Corporate Income Tax SPT is the same, the company does not need to carry out reconciliation or equalization (matching) but only prepares an adequate explanation document regarding the significant increase in Business Circulation and Costs items. (Post Cost of Goods Sold) when compared with the previous year's Annual Tax Return.

For reporting Value Added Tax obligations, according to the results of the Researcher's research on Annual Corporate Income Tax SPT documents, Periodic VAT SPT, invoices, tax invoices, and related VAT provisions, it is known that there is a significant difference between the amount of Business Circulation reported in the Annual Corporate Income Tax SPT if compared with the value of VAT Payable Submissions in the

Periodic VAT SPT for January to December 2022. This occurs because there is special treatment in the VAT sector for labor services businesses. The special provisions are Article 22 paragraphs (3), (4), and (5) PP Number 49 of 2022 in conjunction with Article 3 and Article 4 PMK-83/PMK.03/2012, where the provisions stipulate that labor services are services that are not subject to VAT with 4 (four) cumulative conditions. According to the research results, PT XYZ does not fulfill the 4 (four) cumulative requirements, because in implementing its services PT Thus, the services provided by PT XYZ are subject to VAT payable provisions. However, VAT is only subject to the amount of the management fee received, not the entire value billed in the invoice, because the Company details the amount of salary payments, etc. and management feels that it is following the provisions of Article 4 PMK-83/PMK.03/2012, VAT is charged only on management fees.

With this arrangement, there is a difference between the amount of Business Circulation in the Annual Corporate Income Tax SPT and the amount of VAT Payable Submissions in the Periodic VAT SPT and can be presented as follows:

Table 3. Amount of VAT Payable Submissions in the Periodic VAT SPT

Account	Audit Report	Periodic VAT SPT	Difference
Income	359.418.515.277	72,452,290,340	286.966.224.937

From the table above, it can be seen that there is a difference that must be reconciled or equalized amounting to IDR 286,966,224,937.00. The causes of this difference can be explained as follows:

1. *Reimbursement* TKAD management (due to special provisions regarding labor services, PMK- 83/2012)

2. Income (delivery) of rental services for flats, and apartments in Batam (delivery is not subject to VAT because it is in a Free Zone).
3. Parking service income (delivery that is not subject to VAT).

The explanation for the difference above can be explained in the following matrix:

Table 4. matrix

No.	Details	Amount (Rp)
1.	<i>Reimbursement</i> TKAD Management	277,347,763,363
2.	Batam flat rental service income	7,943,910,299
3.	Parking service income	1,674,551,275
	Amount	286.966.224.937

Following the table above, it can be seen that the differences occur due to special

provisions regarding VAT treatment for TKAD (employment services), parking, and

special delivery services in the free zone (Batam) on a legal basis as previously explained. In connection with the application of PSAK 72 rules in the Company's bookkeeping records starting in the 2022 financial year, management has adopted a policy to recognize and record Revenue, especially for the TKAD provision services business as the main business when the implementation of obligations is completed every month (period) according to the cut-off (cut-off). Off) schedule stipulated in the contract with the customer where the Revenue value is the entire amount billed in the invoice. Invoices are issued together with tax invoices, also according to what is stipulated in the contract and the amount of the VAT Tax Imposition Base (DPP).

Based on the description and explanation above, the tax risks resulting from differences in commercial and fiscal income recognition both on the Corporate Income Tax side and on the VAT side can be explained or reconciled appropriately. The possibility of an entity facing questions either through the direct consultation process or Letter of Request for Explanation and Clarification (SP2DK) or the tax audit process remains, but this can be anticipated because PT XYZ has carried out reconciliation following the applicable tax facts and provisions.

5. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis and findings discussed in the previous section, it is concluded:

1. The implementation of PSAK 72 in recognizing an entity's income in the year in which it was implemented had a significant impact on the Income and Costs for the entity because previously the entity only recognized income in the amount of the management fee, which according to the interview results was the income received by the entity.
2. The implementation of this PSAK also affects the reporting value of income or submissions in the entity's tax reporting,

both Income Tax (PPH) and Value Added Tax (VAT) obligations.

3. Due to differences in commercial accounting, the entity has to restate its financial statements for the 2021 financial year, but the bookkeeping system applied by the entity does not allow this to be done.
4. The entity as a Taxpayer has carried out equalization and adjustments to income items in Corporate Income Tax and VAT appropriately and supported by adequate evidence and following applicable tax regulations so that tax risks that may arise can be minimized.
5. Existing tax regulations do not support or follow developments in commercial accounting.

Suggestions that can be given by researchers regarding the results of the analysis and discussion are as follows:

- 1) Entities are advised to follow the SAK that applies for subsequent years, with proper recording or journaling because according to the researcher's research on the recording carried out by entities throughout the 2022 financial year, they have not completely followed the rules stated in PSAK 72.
- 2) Compliance with the application of PSAK 72 needs to be carried out by the entity because the single principle of revenue recognition adopted in PSAK 72 will simplify the revenue recognition criteria for the entity itself and because it is a standard that is generally accepted throughout the world, it will be better for the entity, especially if it plans to form new branches abroad or offer shares on the securities market.
- 3) Entities are expected to truly understand which tax provisions can be used as a basis for making fiscal adjustments in the context of reporting their taxes, both Annual Corporate Income Tax Returns and Periodic VAT SPTs.
- 4) Tax authorities are expected to be able to update and accommodate changes that occur in SAK to avoid and reduce potential disputes as well as provide comfort and legal certainty for taxpayers.

- 5) It is hoped that further research will be able to discuss the impact of implementing this PSAK on other industries which are also significantly affected.

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