

# Understand the Meaning and Provisions For the Administration of Bookkeeping and Tax Records Based on General Provisions and Tax Procedures in Indonesia

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**Abstract**

Tax is contribution must to country . Where tax is Wrong One income country . Objective from writing article This is For give information about taxation in a manner general And get reasoning base about system method And provision general taxation as something base useful knowledge \_ For implement Constitution taxation . Writing done with use method qualitative with source obtained \_ with method studies literature . Results from research This is exists system in collection taxes , rates tax , principle , arise And delete it debt taxes , as well obstacle from collection tax . So that obtained that in taxation there is system collection , as well principle And customized rates \_ with subject tax And object tax . And found obstacle in collection taxes , too because arise And delete it tax .

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**1. INTRODUCTION**

In the basis of calculating the tax payable for a tax year, bookkeeping and tax records are used, complete and correct information on income of the taxpayer is an important factor for determining and imposing a fair and reasonable tax. So to be able to find out and determine the amount of tax payable, deposit, and report taxes, the taxpayer is required to present this information and maintain bookkeeping.

However, there are several conditions that require taxpayers to keep records, therefore, as a taxpayer, they must understand the difference between bookkeeping and recording of taxes.

**2. LITERATURE REVIEW****2.1 Tax**

According to Law no. 28 of 2007 article 1 paragraph 1, taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law,

by not getting compensation directly and used for state needs for the greatest prosperity of the people (Prawiro, 2018 ). Tax is an important factor in the development process of any nation, especially Indonesia in taxes,

According to Ilyas & Burton (in Nasution & Aliffioni, 2018) Taxes have four functions, namely:

1. The function of budgetair is to become a source of state revenue/income to finance the state budget and other government expenditures.
2. Regular function, namely as an instrument of regulation and implementation of government policies to achieve state goals in the social, economic and other fields.
3. The function of democracy, namely taxes as a symbol of the value of mutual cooperation and from all members of society.
4. The redistributive function is a tax that emphasizes income, wealth and guarantees justice in society , including capital between countries and regions.

### 3. METHODOLOGY

The research method used is qualitative. This is done to answer several problem formulations such as:

- a. What is tax bookkeeping and tax records?
- b. The purpose of bookkeeping taxes and recording taxes?
- c. How are books/records/documents stored?

Through several literature reference sources related to General Tax Provisions, Tax Laws and Regulations.

### 4. RESULTS AND DISCUSSION

#### a. Bookkeeping

Bookkeeping is the process of recording regularly to collect information data such as liabilities, equity, income, and costs of acquiring and delivering goods/services such as:

- 1) VAT and VAT not payable
- 2) Sales tax on luxury goods
- 3) VAT at 0% rate

Bookkeeping is completed with closing financial statements in the form of a balance sheet and profit and loss in each period of the current tax year

Bookkeeping must be kept by the Taxpayer:

- 1) Corporate taxpayer.
- 2) Individual taxpayers who carry out business or independent work with a gross of over 4.8 billion in a year.

#### b. Recording

Recording is the arrangement of data collected in an orderly manner regarding gross and income to calculate the tax payable. Recording can be done by individual taxpayers and is imposed as a rule for the calculation of net income (NPPN) whose gross income is below 4.8 billion in a year.

Registration must be held by:

- 1) Individual taxpayers who carry out independent work or business activities that are allowed to use the norms for calculating net income but must notify the Directorate General of Taxes (DGT) within three months of the current tax year and through the existing laws and regulations.

- 2) Individual taxpayers who do not carry out business activities or independent work.

#### c. General Provisions for Bookkeeping and Tax Recording

In Article 28 paragraph 1 of Law no. 6 of 1983 concerning General Provisions and Tax Procedures which have been amended several times by Law No. 28 of 2007, and currently in Law No. 7 of 2021 concerning the Law on Harmonization of Tax Regulations. Basically, individual taxpayers, entities, or government agencies that are related to or carry out business activities are required to keep books of account.

The main provisions that must be fulfilled by taxpayers in carrying out and carrying out bookkeeping or tax records which have been regulated in Article 28 of Law No. 6 of 1983 concerning General Provisions and Tax Procedures which have been amended by Law No. 16 of 2009 are as follows:

- 1) Good faith and represent the actual situation
- 2) Using Latin letters, Arabic numerals, units of rupiah currency, and prepared in Indonesian or in a foreign language permitted by the Minister of Finance
- 3) Must be held in Indonesia
- 4) Organized according to the principles of compliance and with accrual and cash systems

Changes to the bookkeeping method and/or financial year must obtain approval from the Director General of Taxes. Bookkeeping and record keeping exceptions Taxpayers exempt from bookkeeping and recording obligations are individual taxpayers who do not have to file an annual income tax return.

#### d. The purpose of organizing bookkeeping and recording

The purpose of bookkeeping is to facilitate:

- 1) Filling SPT
- 2) Calculation of taxable income
- 3) Calculation of VAT and PPnBM

4) To find out the financial condition of business activities or independent work.

#### **e. Changes in bookkeeping methods and/or book year**

In the change we must have approval from the Director General of Taxes. The bookkeeping method used must comply with the same rules as in previous years, for example the method used in recognizing income and expenses (cash or accrual method). Example:

- 1) The fiscal year 01 April 2020 to 31 March 2021 is the 2020 Tax Year
- 2) The fiscal year 01 July 2021 to 30 June 2022 is the 2021 Tax Year

#### **f. Bookkeeping and record keeping output**

At a minimum, the books contain records regarding assets, liabilities, equity, income, and costs as well as sales and purchases which can finally calculate the amount of tax payable. The bookkeeping ends with the preparation of financial reports in the form of:

- 1) balance sheet
- 2) In the income statement for the tax year period there is a note containing provisions.

Regulation of the Director General of Taxes No. PER-17/PJ/2015, which contains procedures for recording individual taxpayers, states that registration is carried out by individual taxpayers in accordance with tax regulations engaged in business and independent work. For individual taxpayers who have more than one type of business and business, registration must be carried out clearly for each type of business and business.

#### **g. Bookkeeping standards used**

The bookkeeping standards used are:

- 1) Statement of financial accounting standards
- 2) Financial Accounting Standards for Entities Without Public Accountability ( SAK ETAP )
- 3) Sharia accounting standards
- 4) Government accounting standards

Adjustments are made using the following accounts:

Income/earnings adjustments can be made using the income/income accounts in the financial statements prepared according to financial accounting standards according to the provisions of law number 36 of 2008 concerning income tax:

- 1) S already subject to final income tax , or
- 2) Not including tax objects

Examples of taxes that are final:

- a) Revenue from construction services
- b) Income obtained from renting land or buildings

Examples of taxes that do not include tax objects:

- 1) Dividends or profit sharing obtained from domestic corporate taxpayers who comply with the provisions of article 4 paragraph (3) letter f of the income tax law,
- 2) Income can be in the form of profits received by members of a limited liability company with capital that cannot be divided into shares.

#### **h. Burden**

This can be done using expense accounts in the financial statements prepared according to financial accounting standards. If there are expenses that cannot be used as gross income, these expenses cannot be used as expenses for calculating taxable income.

#### **i. Storage of books, records and documents**

Books, records, and documents form the basis of bookkeeping or recording and other documents, including the results of processing bookkeeping data that have been managed electronically or can also be online, must be kept for 10 (ten) years in Indonesia, are those in the place of activity or the residence of the individual taxpayer, or at the domicile of the corporate taxpayer. There is a change in the bookkeeping year and bookkeeping method, there is a change in the bookkeeping method or bookkeeping method, and prior to that, approval must be obtained from the Director General of Taxes.

#### j. Bookkeeping Confidentiality

The bookkeeping done by the Taxpayer is confidential. When it is time to be examined by a tax examiner, the confidentiality or obligation aimed at keeping the bookkeeping secret can be abolished or aborted.

##### 1) Administrative sanctions

Based on Article 13 paragraph (1) letter d of law number 6 of 1983 regarding general provisions and tax procedures which have been amended into law number 16 of 2009 and currently the Tax Harmonization Law (UU HPP) no . 7 of 2021 will be subject to administrative sanctions in the amount of:

- a) Interest is charged per month at the reference interest rate (which applies in the market) and an uplift factor of 20% of the underpaid Income Tax in one tax year.
- b) Interest is charged per month at the reference interest rate and an uplift factor of 20% of the underdeducted income tax.
- c) 75% of Income Tax withheld but not or underpaid, or
- d) 75% of the underpaid Value Added Tax and Sales Tax on Luxury Goods.

##### 2) Criminal sanctions

In Article 39 of the KUP law, anyone who intentionally:

- a) Use books, records, or documents that are false or intentionally falsified as if the documents were real.
- b) Does not keep books or records, does not supervise and does not lend books, records or other documents; or,
- c) Eliminate books, records and documents that form the basis of bookkeeping or records and documents that are included in the results of data processing from bookkeeping that has been managed electronically or using online application programs in Indonesia.

Which ultimately results in losses in state revenue, can be punished with imprisonment for a minimum of 6 months and a maximum of 6 years and can be fined at least 2 times the amount that has been determined (unpaid or underpaid tax) and a maximum of 4 times the

amount that has been determined (no or underpaid).

#### 5. CLOSING

Bookkeeping and recording is an important thing to do/organize by every taxpayer at the end of each year of the tax period to calculate the tax payable. Bookkeeping is the process of recording information data regarding assets, liabilities, equity, income and costs, as well as the acquisition price for the delivery of goods/services on a regular basis. Meanwhile, Recording is the collection of data on gross circulation and/or gross income which includes regular taxable income and non-taxable income.

Companies must also carry out fiscal corrections to meet tax reporting needs. This is done by taxpayers due to differences in the recognition of income and/or expense reports between commercial finance and fiscal financial reports.

After knowing the meaning, role, and function of bookkeeping and recording, also considering that the tax collection system in Indonesia uses *the Self-Assessment System*, taxpayers are expected to be able to understand and implement this in accordance with tax laws and regulations.

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