

# The Influence of Tax Planning on Tax Optimization in Companies Listed on the Indonesia Stock Exchange (Case study of the Food & Beverage company PT Campina Ice Creamy Industry Tbk)

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**Keywords:**

Tax Plannig, Tax  
Strategic, Tax  
optimization

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**Abstract**

This article is intended to identify the impact of tax planning strategies on efforts to optimize tax payments in companies listed on the Indonesia Stock Exchange. This research was conducted with a focus on PT Campina Ice Cream Industry Tbk, a business entity in the Food & Beverage sector. The research method includes analysis of company financial report data and a review of literature related to company information during a certain period. The research results show that the implementation of tax planning practices has a significant influence on optimizing company tax payments. Tax planning strategies not only provide meaningful financial benefits, but also increase tax efficiency and reduce corporate tax burdens. The implications of these findings can provide further understanding to company management, tax practitioners and regulators regarding the importance of effective tax planning in supporting company financial stability in the Indonesian capital market.

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## 1. Introduction

Tax imposition is often considered a troubling burden for every company, including Micro, Small and Medium Enterprises (MSMEs), even though in Indonesia a self-assessment tax payment system has been implemented, where taxpayers have the responsibility to calculate the amount of tax to be paid themselves. In dealing with this, company management uses various strategies to optimize company profits. In research conducted by Maharani et al. (2020), it was revealed that tax management begins with tax planning. If tax planning is carried out carefully, the amount of tax that must be paid by the company can be minimized. Tax planning is designed to provide companies with the ability to choose from various tax-saving activities, as well as ensure that the implementation of these activities is in accordance with the provisions of the applicable tax law.

The ultimate goal of tax planning is to manage tax obligations as small as possible, while still complying with all applicable tax law provisions. In Lorenza's (2021) view, for companies, taxes are a burden that must be borne to reduce net income. Tax planning strategies can reduce the amount of tax that

must be paid. Although taxes are considered a burden that can reduce net income, this contradicts the objectives of business entities that seek to achieve maximum profit from an accounting perspective.

In this context, tax payments are considered both a burden and a liability that can be planned. When these two aspects are combined, they can use legal strategies to reduce or even eliminate the tax payment itself. Tax experts see tax planning as something legitimate because it does not violate tax laws, because it is a transaction scheme that is arranged to reduce the tax burden by utilizing the tax provisions contained in a country's tax laws (Wardani & Juliani, 2018). In an effort to reduce and minimize the tax burden, management has the desire to minimize tax payments. This effort is often referred to as tax planning or tax sheltering, as described by Suandy (2008). Tax planning is a process in which company management tries to organize financial activities with the ultimate goal of reducing tax debt, including Income Tax (PPh) and other taxes, to a minimum, as long as it remains in accordance with applicable tax regulations.

Therefore, tax planning is considered a legitimate action, as it is permitted by the government as long as it is within the limits of Indonesian tax law. In addition, companies that go public on the Indonesia Stock Exchange get a reduced tax rate of 5% of the normal rate under certain conditions. Changes in corporate income tax rates can affect the behavior of companies in managing their financial statements. This article will review the impact of tax planning on the financial optimization of companies that have gone public. The information taken in this article is sourced from the financial statements of PT Campina Ice Cream Industry Tbk, a company in the garment and textile sector.

## 2. Literatur Review

### 2.1 Tax Planning

One of the main instruments used in fiscal policy to regulate the global economy is taxation. Based on well-known theoretical perspectives and empirical findings, it can be concluded that taxes have a significant impact on the capital structure of businesses operating globally. Generally, a business will try to optimize its tax planning with the aim of increasing its after-tax income. Through tax planning, businesses can reduce the amount of tax revenue to increase after-tax income (Valentine Chukwudi et al., 2020).

Tax planning is an essential component in managing taxation and is the first step in implementing tax management. Suandy (2008) explains that tax planning is a process of managing business by a taxpayer or a group of taxpayers in a structured manner. The purpose of this process is to reduce tax debt, including income tax and other tax burdens, as efficiently as possible. In carrying out this planning, related parties still comply with applicable tax regulations, so that tax planning activities can get recognition and approval from the government. In the initial phase of tax planning, tax regulations are collected and analyzed with the aim of selecting the type of tax reduction that can be implemented. Sumomba (2010) explains that tax management can be interpreted as a method to fulfill tax obligations

accurately, while trying to reduce the amount of tax as small as possible in order to achieve the profit and liquidity desired by management. Lumbantoruan (1996: 489) outlines several strategies that can be set by taxpayers to reduce the tax burden, as follows:

1. Tax shifting refers to the process of transferring or shifting the tax burden from the tax subject to another party. Therefore, it is possible that the individual or entity that is actually subject to tax does not feel the tax burden directly.
2. Capitalization refers to the reduction of the value of a tax object by the amount of tax that will be paid by the buyer.
3. Transformation is a tax avoidance strategy implemented by a company by accepting or bearing the tax burden imposed on it.
4. Tax avoidance, also known as tax evasion, refers to deliberate actions taken by taxpayers to violate applicable tax regulations. In the practice of tax avoidance, taxpayers unlawfully manipulate the tax burden by not reporting part of their income, with the intention of reducing the amount of tax that should legitimately be paid.
5. Tax Avoidance, also known as Tax Avoidance, is a strategy applied by taxpayers to reduce the tax burden by utilizing alternatives that are legal and acceptable to the fiscal authority. Suandy (2008) explains that tax avoidance is a form of "tax matter" design that remains in accordance with applicable tax regulations. In this context, tax avoidance actions are carried out with due regard to applicable tax regulations, so that taxpayers can optimize their tax structure legally without violating existing provisions.

### 2.2 Stages in Making Tax Planning

Suandy (2011: 13) reveals that to achieve success in tax planning as expected, planning steps must be followed through a series of stages as follows:

1. Analyzing Existing Information (Database) is the first step in tax planning, where the

various tax components involved in a project are analyzed, and the tax burden to be borne is calculated as accurately as possible. This process involves considering each tax element, both individually and in total, with the aim of formulating the most efficient tax planning. It is also important to consider the potential revenue from the project and other non-tax costs that may arise. Therefore, a tax manager needs to pay attention to both internal and external factors, including relevant facts, tax provisions, and other non-tax factors.

2. Modeling one or more tax amount plans is the next step in tax planning. At this stage, you can choose the form of operational transaction or international relationship that best suits your tax planning objectives. Almost all international tax systems set at least two countries as the starting point. In the context of taxation, it is important to understand that the planning process cannot be carried out without involving the stage of selecting transactions, operations, and relationships that provide maximum benefits.
3. Assessing the Tax Plan is an important evaluation process because tax planning, as part of corporate strategic planning, forms only a small part of the overall strategy. Therefore, evaluation is needed to measure the impact of implementing tax planning on tax expenses, gross profit differences, and non-tax expenses under various planning alternatives.
4. Finding Weaknesses and Improving Tax Plans is a critical step in assessing the success of a tax plan. Evaluation of the results of the various plans prepared is necessary to determine whether the plan is effective or not. Up to date planning should continue, even if it requires additional costs or has a low potential for success. As long as the potential tax savings remain significant, plan implementation should continue, minimizing losses as much as possible. Therefore, it is important to include a picture or estimate of the chances

of success and potential gains in the preparation of the plan, while considering the potential losses in case of failure.

5. Updating the tax plan is an important step, even after the tax plan has been implemented and the project is underway. Monitoring any changes that occur, both in tax laws and their implementation in the country where the activity takes place, is crucial. Such changes may affect various components of a tax agreement or the fiscal strategy that has been implemented. Therefore, updating the tax plan allows adaptation to changes in fiscal and regulatory conditions that may impact the results of the tax planning that has been carried out.

### 2.3 Strategies to Reduce Corporate Tax

Burden Desak (2012:39) reveals that the principle of tax reduction is always related to the principle of “at least and latest”, which means paying as little as possible and being done at the last moment in accordance with applicable legal provisions. Here are some strategies that can be applied to reduce the company's tax burden:

1. Determination of the recording basis option  
The accounting recording basis recognized by the Directorate General of Taxes (DGT) is the accrual basis, which is adjusted based on the cash basis. The main difference between the accrual basis and the modified cash basis in the taxation version lies mainly in the recognition of administrative and general expenses. In the accrual method, administrative and general expenses are recognized when a liability arises, while in the cash method, expenses are only recognized when payments are made. Therefore, from the perspective of tax burden efficiency, it is more advantageous to choose the accrual basis.
2. Management of transactions related to the provision of benefits to employees.

3. Determination of depreciation method for fixed assets and amortization method for intangible assets.

Fiskus recognizes fixed assets and depreciates intangible assets by applying the straight-line depreciation method and the declining balance depreciation method. In tax planning, a tax planner needs to consider the special circumstances relating to the company. If the company is profitable and if the tax rate is high, the declining balance method is more favorable. On the other hand, in the event of a loss, the straight-line method should be adopted.

4. Selection of the source of funds to acquire fixed assets.

Leases with a purchase option are more effective in reducing the tax burden, as the lease term is usually shorter than the life of the asset, and the lease payments can be fully settled.

5. Activities related to the company as a tax collecting entity.

In addition to functioning as a tax payer, the company also acts as a tax withholder for third parties (by holding taxes). The challenge that often arises is the disapproval of the related parties to the tax withholding. If the company does not carry out its tax withholding obligations, the consequence is being penalized in the form of a fine of 2% per month of the principal

tax amount. To avoid this risk, a strategy that can be applied is to mark up the transaction value so that the amount includes tax payments.

6. Maximize the benefits of tax deductions that have been paid off

In addition to making monthly installment payments (PPH 25) for Corporate Income Tax that must be paid at the end of the year, there is also Income Tax that can be recognized as a credit, namely taxes that have been paid or collected by other parties that are not final.

7. Request for reduction of payment of installments of Income Tax Article 25

The company submits a request to reduce the installment at the same time as reporting the project profit at the end of the year. This action is taken if the company projects a decrease in profit in the current year, so that paying off the payment of installments of ITA 25 calculated based on the previous year's period may result in an overpayment of tax at the end of the year.

#### 2.4 Classification And Depreciation of Fixed Assets in Taxation

Classification and depreciation of fixed assets in taxation According to Article 11 paragraph (6) of Law Number 36 Year 2008, every physical asset that meets the requirements for fiscal depreciation must be categorized into two categories, namely:

Table 1. Depreciation of Tangible Assets

No	tangible property group	Age	Depreciation Rate	
			Straight Line	Decreasing Balance
I.	Non-Buildings			
	Group 1	4 years	25%	50%
	Group 2	8 years	12,5%	25%
	Group 3	16 years	6,25%	12,5%
	Group 4	20 years	5%	10%
II.	Buildings			
	Non-Permanent Buildings	10 years	5%	
	Permanent Buildings	20 years	10%	

(Source: Law No.36 of 2008)



## 2.5 The Impact of Tax Planning in Identifying Earnings Management Practices

The role of tax planning in the implementation of earnings management can be conceptualized through two main theories, namely agency theory and positive accounting theory. In the context of agency theory, a conflict of interest occurs between the government (tax authorities) as the principal and management as the agent related to tax payments. The company as an agent seeks to pay as little tax as possible because paying taxes can reduce the company's economic ability. On the other hand, the government as the principal needs tax revenue to support government spending. Therefore, companies carry out optimal tax planning, not only to achieve fiscal benefits, but also to obtain additional capital from investors through the sale of company shares. Companies that have been listed on the stock market generally have a more prominent profile than those that have not been listed.

With the intention of increasing the value of the company's shares, management is encouraged to convey company performance information as well as possible.

## 3. Research Methods

This research is included in the category of descriptive analysis research and literature study. The data used comes from secondary data sources obtained by researchers through intermediary media such as the official website of the Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id) and [www.idnfinancials.com](http://www.idnfinancials.com). Data collection involves recording information from financial reports and annual reports of food and beverage companies in 2022 published on [www.idx.co.id](http://www.idx.co.id). In addition, data for literature review is obtained from books, journals, and previous research. The population that is the focus of research is food and beverage subsector companies listed on the Indonesia Stock Exchange during the 2022 period.

## 4. Results and Discussion

Table 2. Company Profil

		31 December 2022	
4			
5	Nama entitas	PT Campina Ice Cream Industry Tbk.	Entity name
6	Penjelasan perubahan nama dari akhir periode laporan sebelumnya		Explanation of change in name from the end of the preceding reporting period
7	Kode entitas	CAMP	Entity code
8	Nomor identifikasi entitas	AA797	Entity identification number
9	Industri utama entitas	Umum / General	Entity main industry
10	Standar akuntansi yang dipilih	PSAK	Selected accounting standards
11	Sektor	D. Consumer Non-Cyclicals	Sector
12	Subsektor	D2. Food & Beverage	Subsector
13	Industri	D22. Processed Foods	Industry
14	Subindustri	D221. Dairy Products	Subindustry
15	Informasi pemegang saham pengendali	Individual wNI	Controlling shareholder information
16	Jenis entitas	Local Company - Indonesia Jurisdiction	Type of entity
17	Jenis efek yang dicatatkan	Saham / Stock	Type of listed securities
18	Jenis papan perdagangan tempat entitas tercatat	Utama / Main	Type of board on which the entity is listed
19	Apakah merupakan laporan keuangan satu entitas atau suatu kelompok entitas	Entitas tunggal / Single entity	Whether the financial statements are of an individual entity or a group of entities
20	Periode penyampaian laporan keuangan	Tahunan / Annual	Period of financial statements submissions
21	Tanggal awal periode berjalan	2022-01-01	Current period start date
22	Tanggal akhir periode berjalan	2022-12-31	Current period end date
23	Tanggal akhir tahun sebelumnya	2021-12-31	Prior year end date
24	Tanggal awal periode sebelumnya	2021-01-01	Prior period start date
25	Tanggal akhir periode sebelumnya	2021-12-31	Prior period end date
26	Tanggal akhir 2 tahun sebelumnya	2020-12-31	Prior 2 year end date
27	Mata uang pelaporan	Rupiah / IDR	Description of presentation currency
28	Kurs konversi pada tanggal pelaporan jika mata uang penyajian selain rupiah		Conversion rate at reporting date if presentation currency is other than rupiah
29	Pembulatan yang digunakan dalam penyajian jumlah dalam laporan keuangan	Satuan Penuh / Full Amount	Level of rounding used in financial statements
30	Jenis laporan atas laporan keuangan	Diaudit / Audited	Type of report on financial statements
31	Jenis opini auditor	Wajar Tanpa Pengecualian / Unqualified	Type of auditor's opinion
32	Hal yang diungkapkan dalam paragraf pendapat untuk penekanan atas suatu masalah atau paragraf penjelasan lainnya, jika ada		Matters disclosed in emphasis-of-matter or other-matter paragraph, if any
33	Hasil penugasan review		Result of review engagement
34	Opini Hal Audit Utama	Tidak / No	Any Key Audit Matters Opinion
35	Jumlah Hal Audit Utama	2	Total Key Audit Matters

Table 3. Income Statement December 31, 2022 and December 31, 2021

	Catatan / Notes	2022	2021	
<b>PENJUALAN BERSIH</b>	02n, 27	1.129.360.552.136	1.019.133.657.275	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	02n, 28	( 500.329.164.288)	( 464.038.494.499)	<b>COST OF GOODS SOLD</b>
<b>LABA KOTOR</b>		<b>629.031.387.848</b>	<b>555.095.162.776</b>	<b>GROSS PROFIT</b>
Beban penjualan	29	( 206.929.679.815)	( 184.194.989.415)	Selling expenses
Beban administrasi dan umum	29	( 272.111.543.719)	( 256.100.334.251)	General and administrative expenses
Pendapatan lain-lain	30	4.067.958.774	5.099.687.269	Other income
Beban lain-lain	30	( 6.851.877.699)	( 2.460.301.480)	Other expenses
Jumlah		( 481.825.142.459)	( 437.655.937.877)	Total
<b>Laba dari Usaha</b>		<b>147.206.245.389</b>	<b>117.439.224.899</b>	<b>Operating Income</b>
Pendapatan keuangan	31	7.136.532.978	8.248.926.236	Financial income
Beban keuangan	31	( 428.464.583)	( 541.219.305)	Financial expenses
<b>Laba Sebelum Pajak Penghasilan</b>		<b>153.914.313.784</b>	<b>125.146.931.830</b>	<b>Profit Before Income Tax</b>
Beban pajak	02q, 18a	( 32.656.976.880)	( 25.868.124.540)	Tax expenses
<b>LABA TAHUN BERJALAN</b>		<b>121.257.336.904</b>	<b>99.278.807.290</b>	<b>PROFIT FOR THE CURRENT YEAR</b>
<b>PENDAPATAN (BEBAN) KOMPREHENSIF LAINNYA</b>				<b>OTHER COMPREHENSIVE INCOME (EXPENSES)</b>
Pos yang tidak akan direklasifikasi ke laporan laba rugi:				Item that will not be reclassified to profit and loss:
Pengukuran kembali atas program imbalan pasti	22	( 355.751.000)	2.835.922.000	Remeasurements of defined benefit pension plans
Pajak tangguhan		78.265.220	( 623.902.840)	Deferred tax
Total Pendapatan (Beban) Komprehensif Lainnya setelah pajak		( 277.485.780)	2.212.019.160	Total Other Comprehensive Income (Expense) After Tax
<b>Total Pendapatan Komprehensif Tahun Berjalan</b>		<b>120.979.851.124</b>	<b>101.490.826.450</b>	<b>Total Comprehensive Income For The Current Year</b>
Laba per saham dasar		20,60	16,87	Basic per share

Table 4. Statement of Changes in Equity December 31, 2022 and December 31, 2021

Catatan / Notes	Modal Saham / Capital stock	Tambahkan Modal disetor / Additional Paid- in Capital	Saldo Laba / Retained earning		Penghasilan kompre- hensif lain / Other Comprehensive Income	Jumlah Ekuitas/ Total Equity	
			ditentukan penggunaannya Appropriated	Belum ditentukan penggunaannya/ Unappropriated			
Saldo 31 Desember 2020	588.500.000.000	205.166.146.680	-	174.073.587.853	( 6.027.804.832)	961.711.929.701	Balance at December 31, 2020
Laba tahun berjalan	23	-	-	99.278.807.290	-	99.278.807.290	Profit for the current year
Penyesuaian atas penerapan perubahan kebijakan akuntansi PSAK 24	-	-	-	4.441.423.740	-	4.441.423.740	Adjustment related to implementation of change in accounting policy PSAK 24
Komprehensif Lainnya	22	-	-	-	2.212.019.160	2.212.019.160	Other comprehensive
Penambahan cadangan modal	24	-	2.850.828.312	( 2.850.828.312)	-	-	Additional capital reserve
Dividen tunai	25	-	-	( 41.195.000.000)	-	( 41.195.000.000)	Cash Dividend
Saldo 31 Desember 2021	588.500.000.000	205.166.146.680	2.850.828.312	233.747.990.571	( 3.815.785.672)	1.026.449.179.891	Balance of December 31, 2021
Laba tahun berjalan	23	-	-	121.257.336.904	-	121.257.336.904	Profit for the current year
Komprehensif Lainnya	22	-	-	-	( 277.485.780)	( 277.485.780)	Other comprehensive
Penambahan cadangan modal	24	-	24.119.374.631	( 24.119.374.631)	-	-	Additional capital reserve
Dividen tunai	25	-	-	( 205.975.000.000)	-	( 205.975.000.000)	Cash Dividend
Saldo 31 Desember 2022	588.500.000.000	205.166.146.680	26.970.202.943	124.910.952.844	( 4.093.271.452)	941.454.031.015	Balance of December 31, 2022

Table 5. Statement of Financial Position as of December 31, 2022 and December 31, 2021

	Catatan / Notes	2022	2021	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	02e, 04	506.458.110.482	610.486.190.679	Cash and cash equivalent
Piutang usaha	05			Account receivables:
Pihak ketiga - bersih		126.820.874.647	110.549.359.898	Third parties - net
Piutang lain-lain	06	822.946.142	1.807.385.109	Other receivables
Persediaan	02g, 07	125.459.113.293	120.967.227.625	Inventories
Beban dibayar dimuka	02f, 08	1.767.496.277	1.454.907.037	Prepaid expenses
Uang muka pembelian	09, 37	11.357.265.804	10.933.512.078	Advances for purchases
Jumlah Aset Lancar		<u>772.685.806.645</u>	<u>856.198.582.426</u>	Total Current Assets
<b>ASET TIDAK LANCAR</b>				<b>NON CURRENT ASSETS</b>
Aset pajak tangguhan	02q, 18c	18.120.684.747	16.891.452.126	Deferred tax assets
Aset tidak lancar lainnya	10	6.333.489.459	8.545.230.729	Other Non-current Assets
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 704.566.878.675 dan Rp 669.648.139.919 dan provisi penurunan nilai sebesar sebesar Rp 12.922.077.294 dan Rp 9.563.537.341 pada tahun 2022 dan 2021	02h, 11	223.673.837.741	198.170.686.974	Property, plant and equipment net of accumulated depreciation amount of Rp 704.566.878.675 And Rp 669.648.139.919 and Provision for impairment amount of Rp 12.922.077.294 and Rp 9.563.537.341 in 2022 and 2021
Aset hak guna - setelah dikurangi akumulasi penyusutan sebesar Rp 9.302.487.526 dan Rp 5.663.705.166 pada tahun 2022 dan 2021.	02o, 12	3.986.254.191	2.873.758.462	Right of used assets net of accumulated depreciation amount of Rp 9.302.487.526 and Rp 5.663.705.166 in 2022 and 2021
Aset tidak berwujud setelah dikurangi akumulasi amortisasi sebesar Rp 11.176.620.273 dan Rp 9.579.960.234 pada tahun 2022 dan 2021	02i, 13	1.596.660.039	3.193.320.078	Intangible assets net of accumulated amortization amount of Rp 11.176.620.273 and Rp 9.579.960.234 in 2022 and 2021
Jaminan	02j, 14	425.492.088	385.948.182	Guarantee
Aset lain-lain - bersih	02j, 14	47.955.235.502	59.976.599.486	Other assets - net
Jumlah Aset Tidak Lancar		<u>302.091.653.767</u>	<u>290.036.996.037</u>	Total Non Current Assets
<b>JUMLAH ASET</b>		<u>1.074.777.460.412</u>	<u>1.146.235.578.463</u>	<b>TOTAL ASSETS</b>
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang usaha				Account payables
Pihak ketiga	15	46.928.766.212	41.732.263.660	Third parties
Pihak yang berelasi	02b, 15, 29	259.921.375	514.130.681	Related parties
Utang pajak	02a, 18b	12.751.244.995	10.923.312.818	Tax payables
Beban akrual	16	8.777.998.356	4.261.318.071	Accrued expenses
Jaminan agen	02i, 17	3.693.859.459	6.900.997.342	Guarantee agent
Jumlah Liabilitas Jangka Pendek		<u>72.411.790.397</u>	<u>64.332.022.572</u>	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON CURRENT LIABILITIES</b>
Liabilitas imbalan kerja	02m, 19	60.911.639.000	55.454.376.000	Employee benefits liabilities
Jumlah Liabilitas Jangka Panjang		<u>60.911.639.000</u>	<u>55.454.376.000</u>	Total Non Current Liabilities
<b>EKUITAS</b>				<b>EQUITY</b>
Modal saham - modal dasar 20.000.000.000 saham biasa dengan nilai nominal Rp 100 per saham.				Share capital - 20.000.000.000 common shares with par value of Rp 100 per share. Issued and paid up capital 5.885.000.000
Modal ditempatkan dan disetor 5.885.000.000	20	588.500.000.000	588.500.000.000	Additional Paid-in Capital
Tambahan modal disetor	21	205.166.146.680	205.166.146.680	Retained earnings
Saldo laba	23, 24			Appropriated
Telah ditentukan penggunaannya		26.970.202.943	2.850.828.312	Unappropriated
Belum ditentukan penggunaannya		124.910.952.844	233.747.990.571	
		<u>151.881.155.787</u>	<u>236.598.818.883</u>	
Penghasilan komprehensif lain	22	( 4.093.271.452)	( 3.815.785.672)	Other comprehensive income
Jumlah Ekuitas		<u>941.454.031.015</u>	<u>1.026.449.179.891</u>	Total Equity

In the 2022 and 2021 financial statements, PT Campina's ice cream sector recorded a growth in tax expense of IDR 32,656,976,000 in 2022, compared to IDR 25,868,124,540 in the previous year, indicating an increase in taxes of IDR 6,788,851,460 in a one-year period. This phenomenon may be due to several factors, including changes in corporate structure such as restructuring or

mergers that may affect the tax burden. In addition, significant changes in the company's income or expenses can also have an impact on the amount of tax payable.



	2022	2021
Finance Income	Rp. 7.136.532.978	Rp. 8.248.926.236
Profit before tax	Rp. 153.914.313.784	Rp. 125.146.931.830
Profit for the year	Rp. 121.257.336.904	Rp. 99.278.807.290
Comprehensive income for the year	Rp.120.979.851.124	Rp. 101.490.826.450

One of the reasons for the increase in tax expense is also due to Adjustments in Changes in company policies related to depreciation or amortization of assets can affect the amount of tax to be paid. In addition, changes in tax law where major changes in local or national tax

regulations can have an impact on the amount of the company's tax burden.

	2022	2021
<hr/>		
Estimated current tax :		
22% X 153.914.313.784	33,861,149,032.48	- 22%
X 107.175.071.000	-	23,578,515,620
Current tax amount	33,861,149,032.48	23,578,515,620
Subtracted:		
PPh 22	2.588,786,910	685.674,131
Pph 25	26.584,403,850	16.323,938,709
Total	29.173,190,760	17.009,612,840
Estimated Tax Liability	4.687.958.272,48	6.568.902.780

**Corporate Income Tax Payable**

	2022	2021
Tax payable consists of:		
PPN	3.873.918.622	1.995.414.606
Pph article 4 paragraph (2)	396.552.564	915.948.537
Pph article 21	618.412.312	884.718.200
Pph article 23 and 26	372.532.977	336.126.495
Pph article 25	2.855.075.000	-
Corporate Income Tax No. 29 of 2022	4.634.753.520	-
Corporate Income Tax No. 29 of 2021	-	6.791.104.980
Total tax payable	12.751.244.995	10.923.312.818

Therefore, companies need to design tax planning strategies, given that the amount of tax to be imposed in 2022 will increase in line with revenue growth. In an effort to adjust the tax amount, there are several approaches to optimize tax liabilities, and companies need to manage revenue intelligently. One method is to

carefully plan the timing of revenue receipts, including considering deferring revenue to the next fiscal year. Careful planning and cost management measures can also bring tax benefits, as some costs may be deductible from total income subject to tax. Investment management with tax consequences in mind



can help in maximizing tax benefits or reducing tax burden. In addition, choosing the appropriate depreciation method for a

company's assets can also affect the amount of tax payable.

**[1611000] Notes to the financial statements - Property, Plant, and Equipment - General Industry - Prior Year  
 31 December 2021**

Aset tetap		Property, plant, and equipment						
		Aset tetap, awal periode Property, plant, and equipment, beginning period	Penambahan aset tetap Addition in property, plant, and equipment	Pengurangan aset tetap Disposals in property, plant, and equipment	Reklasifikasi aset tetap Reclassifications of property, plant, and equipment	Aset tetap, akhir periode Property, plant, and equipment, end period		
Nilai perolehan, kotor	Tanah, dimiliki langsung	12,623,935,000	625,000,000			13,248,935,000	Land, directly owned	Carrying amount, gross
	Bangunan dan fasilitasnya, dimiliki langsung	33,888,453,188	75,000,000			34,063,453,188	Building and leasehold improvement, directly owned	
	Mesin dan peralatan, dimiliki langsung	163,047,753,108	14,121,030,750	( 931,808,303 )		176,236,975,555	Machinery and equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	29,156,233,542		( 357,206,462 )		28,799,027,080	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	591,566,010,794	15,194,874,020	( 2,045,553,002 )	10,470,826,574	615,186,158,386	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>830,382,385,832</b>	<b>30,015,904,770</b>	<b>( 3,334,567,767 )</b>	<b>10,470,826,574</b>	<b>867,534,549,209</b>	<b>Directly owned</b>	
	Mesin dan alat berat, dalam penyelesaian	10,470,826,574	284,277,684		( 10,470,826,574 )	284,277,684	Machinery and heavy equipment, assets under construction	
	<b>Aset dalam penyelesaian</b>	<b>10,470,826,574</b>	<b>284,277,684</b>		<b>( 10,470,826,574 )</b>	<b>284,277,684</b>	<b>Assets under construction</b>	
	<b>Aset tetap</b>	<b>840,853,212,206</b>	<b>30,300,182,454</b>	<b>( 3,334,567,767 )</b>	<b>0</b>	<b>867,618,826,893</b>	<b>Property, plant, and equipment</b>	
	<b>Akumulasi depresiasi</b>							
Akumulasi depresiasi	Bangunan dan fasilitasnya, dimiliki langsung	19,645,776,651	1,515,022,782			21,160,799,433	Building and leasehold improvement, directly owned	Carrying amount, accumulated depreciation
	Mesin dan peralatan, dimiliki langsung	112,258,367,555	9,575,427,110	( 920,192,207 )		120,913,602,458	Machinery and equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	26,156,607,928	1,414,877,989	( 357,206,458 )		27,214,279,459	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	445,061,042,244	57,272,839,745	( 1,994,423,420 )		500,359,458,569	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>603,141,794,378</b>	<b>89,778,167,626</b>	<b>( 3,271,822,085 )</b>		<b>689,648,139,919</b>	<b>Directly owned</b>	
<b>Aset tetap</b>	<b>603,141,794,378</b>	<b>89,778,167,626</b>	<b>( 3,271,822,085 )</b>		<b>689,648,139,919</b>	<b>Property, plant, and equipment</b>		
Nilai perolehan	<b>Aset tetap</b>	<b>237,711,417,828</b>			<b>198,170,686,974</b>	<b>Property, plant, and equipment</b>	Carrying amount	

Commercial Depreciation Amount	237,711,417,828
Total Fiscal Depreciation	198,170,686,974
Depreciation difference	39,540,730,854

From the above analysis, it can be observed that in 2021, there is a significant difference between the calculation of depreciation using the straight line method for

commercial purposes and the double declining line method for fiscal purposes, which amounts to IDR 39,540,730,854.

Aset tetap		Property, plant, and equipment						
		Aset tetap, awal periode Property, plant, and equipment, beginning period	Penambahan aset tetap Addition in property, plant, and equipment	Pengurangan aset tetap Disposals in property, plant, and equipment	Reklasifikasi aset tetap Reclassifications of property, plant, and equipment	Aset tetap, akhir periode Property, plant, and equipment, end period		
Nilai perolehan, kotor	Tanah, dimiliki langsung	13,248,935,000				13,248,935,000	Land, directly owned	Carrying amount, gross
	Bangunan dan fasilitasnya, dimiliki langsung	34,063,453,188		( 890,237,388 )		33,173,215,800	Building and leasehold improvement, directly owned	
	Mesin dan peralatan, dimiliki langsung	176,236,975,555	2,188,831,940	( 938,316,438 )	12,305,641,667	189,793,132,724	Machinery and equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	28,799,027,080		( 461,737,413 )		28,337,289,667	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	615,186,158,386	75,831,516,340	( 32,109,547,187 )		658,908,127,539	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>867,534,549,209</b>	<b>78,020,348,280</b>	<b>( 34,399,838,426 )</b>	<b>12,305,641,667</b>	<b>923,460,700,730</b>	<b>Directly owned</b>	
	Mesin dan alat berat, dalam penyelesaian	284,277,684	4,780,015,888		( 284,277,684 )	4,780,015,888	Machinery and heavy equipment, assets under construction	
	<b>Aset dalam penyelesaian</b>	<b>284,277,684</b>	<b>4,780,015,888</b>		<b>( 284,277,684 )</b>	<b>4,780,015,888</b>	<b>Assets under construction</b>	
	<b>Aset tetap</b>	<b>867,818,826,893</b>	<b>82,800,363,968</b>	<b>( 34,399,838,426 )</b>	<b>12,021,363,983</b>	<b>928,240,716,416</b>	<b>Property, plant, and equipment</b>	
	<b>Akumulasi depresiasi</b>							
Akumulasi depresiasi	Bangunan dan fasilitasnya, dimiliki langsung	21,160,799,433	1,172,464,377	( 771,223,723 )		21,562,040,087	Building and leasehold improvement, directly owned	Carrying amount, accumulated depreciation
	Mesin dan peralatan, dimiliki langsung	120,913,602,458	11,151,298,319	( 918,760,184 )		131,146,140,593	Machinery and equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	27,214,279,459	1,399,935,636	( 461,737,402 )		28,152,477,693	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	500,359,458,569	55,369,724,237	( 32,022,962,504 )		523,706,220,302	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>689,648,139,919</b>	<b>89,093,422,569</b>	<b>( 34,174,683,813 )</b>		<b>704,566,878,675</b>	<b>Directly owned</b>	
<b>Aset tetap</b>	<b>689,648,139,919</b>	<b>89,093,422,569</b>	<b>( 34,174,683,813 )</b>		<b>704,566,878,675</b>	<b>Property, plant, and equipment</b>		
Nilai perolehan	<b>Aset tetap</b>	<b>198,170,686,974</b>			<b>223,673,837,741</b>	<b>Property, plant, and equipment</b>	Carrying amount	

Total Commercial Depreciation	198,170,686,974
Total Fiscal Depreciation	223,673,837,741
Depreciation Difference	-25,503,150,767

From the above analysis, it can be concluded that in 2022, the calculation of depreciation using the straight line method for commercial purposes and the double declining line method for fiscal purposes shows a

considerable difference, amounting to Rp - 25,503,150,767.

Table 6. Comparison of Depreciation Expenses

Method	Depreciation Expense 2021	Depreciation Expense 2022
Straight Line	Rp 237,711,417,828	Rp 198,170,686,974
Decreasing Balance	Rp 198,170,686,974	Rp 223,673,837,741

### 2021 Calculation

#### Commercial calculation

Net Sales	1,019,133,657,275
Cost of Goods Sold	(464,038,494,499)
Operating Expenses Before Depreciation	(279,843,505,084)
Other Income	5,099,687,269
Other Expenses	(2,460,301,480)

#### Operating Profit Before

125,146,931,830

#### Depreciation

Final Tax Expense	(6.568.902.780)
Finance Charges - Net	(541.219.305)
Depreciation Expense (Sales)	(184.194.989.415)
Depreciation Expenses (General and Administrative Expenses)	(256.100.334.251)
Taxable operating profit	99.278.807.290
Income Tax (35% x 54,911,336,850)	19,218,967,879,5
Net Profit After Tax	80.059.839.410,5

#### Fiscal calculation

Net Sales	1,019,133,657,275
Cost of Goods Sold	(464,038,494,499)
Operating Expenses Before Depreciation	(242,732,785,867)
Other Income	5,099,687,269
Other Expenses	(2,460,301,480)

#### Operating Profit Before

125.146.931.830

#### Depreciation

Final Tax Expense	(6.568.902.780)
Finance Charges - Net	(541.219.305)
Depreciation Expense (Sales)	(295,257,757,563)
Depreciation Expenses (General and Administrative Expenses)	(430,917,528,618)
Taxable operating profit	47,934,049,163
Income Tax (35% x 245,202,664,575)	85,820,932,601.25
Net Profit After Tax	37,886,883,438.25

## 2022 Calculation

### Commercial calculation

Net sales	1,129,360,552,136
Cost of Goods Sold	(500,329,164,288)
Operating Expenses Before Depreciation	(293,399,484,473)
Other Income	4,067,958,774
Other Expenses	(6,851,877,699)
Operating Profit Before Depreciation	153.914.313.784
Final Tax Expense	(4.687.958.272)
Finance costs - net	(428.464.583)
Depreciation Expense (Sales)	(206.929.679.815)
Depreciation Expenses (General and Administrative Expenses)	(272.111.543.719)
Taxable operating profit	121.257.336.904
Income Tax (35% x 123.861.989.749)	<u>43.351,696,412.15</u>
Net Profit After Tax	80,510,293,336.85

### Fiscal calculation

Net sales	1,129,360,552,136
Cost of Goods Sold	(500,329,164,288)
Operating Expenses Before Depreciation	(333,399,484,573)
Other Income	4,067,958,774
Other Expenses	(6,851,877,699)
Operating Profit Before Depreciation	103.214.313.684
Final Tax Expense	(4.687.958.272)
Finance costs - net	(428.464.583)
Depreciation Expense (Sales)	(326.929.679.415)
Depreciation Expenses (General and Administrative Expenses)	(346,076,803,482)
Taxable operating profit	94,089,096,349
Income Tax (35% x 187,962,511,369)	<u>74,817,819,200</u>
Net Profit After Tax	65,786,878,979.15

## 5. Conclusion

The results of research and analysis of the financial statements of PT Campina Ice Cream Industry Tbk. Reveals a comparison of the use of the straight-line method and the declining balance depreciation method in calculating income tax during the 2021-2022 period. This finding shows the difference in corporate income tax payments. Based on tax planning using the straight-line method and the declining balance method, there is a difference in the amount of income tax between 2021 and 2022. The straight-line method results in a higher tax amount, while the declining balance method results in a lower tax amount.

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