

BAB V

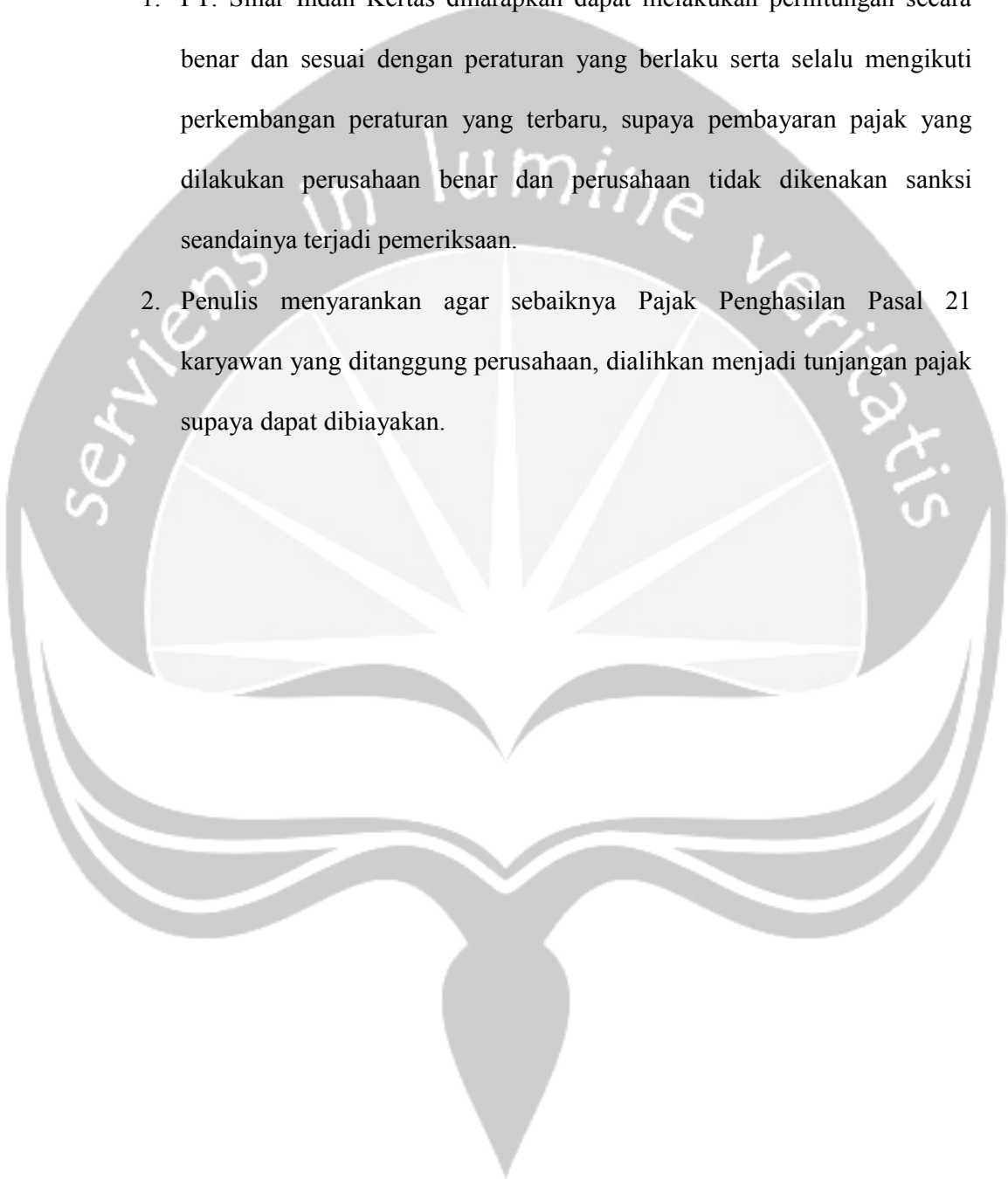
PENUTUP

5.1. Kesimpulan

Berdasarkan evaluasi atas koreksi fiskal yang dibuat oleh PT. Sinar Indah Kertas Pati, maka penulis membuat kesimpulan yang merupakan salah satu bagian akhir dari suatu penelitian, yaitu koreksi fiskal yang dilakukan oleh Wajib Pajak Badan PT. Sinar Indah Kertas Pati untuk tahun 2007 belum sesuai dengan ketentuan peraturan perpajakan. Perusahaan kurang teliti dalam mengoreksi terhadap biaya-biaya yang seharusnya tidak dapat dibebankan secara fiskal. Ada biaya yang seharusnya perlu dilakukan koreksi fiskal tetapi tidak dilakukan koreksi seperti biaya telepon rumah direktur yang masuk dalam biaya komunikasi perusahaan. Berdasarkan koreksi fiskal perusahaan, PPh Badan PT. Sinar Indah Kertas Pati tahun 2007 yang terhutang adalah sebesar Rp 58.070.900,00 (lima puluh delapan juta tujuh puluh sembilan ratus rupiah). Sedangkan berdasarkan koreksi fiskal sesuai undang-undang, PPh Badan PT. Sinar Indah Kertas Pati tahun 2007 yang terhutang adalah sebesar Rp 63.681.800,00 (enam puluh tiga juta enam ratus delapan puluh satu ribu delapan ratus rupiah). Besarnya PPh Badan terhutang tersebut lebih besar dengan yang telah dilaporkan perusahaan, sehingga selisih yang didapatkan yaitu Rp 5.610.900,00 (lima juta enam ratus sepuluh ribu sembilan ratus rupiah) jika perusahaan melakukan sesuai undang-undang.

5.2. Saran

1. PT. Sinar Indah Kertas diharapkan dapat melakukan perhitungan secara benar dan sesuai dengan peraturan yang berlaku serta selalu mengikuti perkembangan peraturan yang terbaru, supaya pembayaran pajak yang dilakukan perusahaan benar dan perusahaan tidak dikenakan sanksi seandainya terjadi pemeriksaan.
2. Penulis menyarankan agar sebaiknya Pajak Penghasilan Pasal 21 karyawan yang ditanggung perusahaan, dialihkan menjadi tunjangan pajak supaya dapat dibiayakan.



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SURAT KETERANGAN

Yang bertanda tangan dibawah ini menerangkan bahwa :

Nama : Dian Sukmawati
NIM : 04 04 15056
Jurusan : Akuntansi
Fakultas : Ekonomi
Universitas : Atmajaya

Telah melakukan penelitian diperusahaan yang berlangsung pada bulan November –
Maret dalam rangka penulisan skripsi yang berjudul "Evaluasi Koreksi Fiskal pada PT.
Sinar Indah Kertas."

Demikian Surat keterangan ini kami buat untuk dapat digunakan sebagaimana mestinya.

Pati, 31 Maret 2009



Kuat Wijaya

Direktur

Lampiran 2
Penyusutan Aktiva Tetap

No	Jenis Aktiva	Tahun Perolehan	Tarif Baru	Harga Perolehan	Akm. Penyusutan s/d 31/12/06	Nilai Buku 31/12/2006	Penyusutan Tahun 2007	Akm. Penyusutan s/d 31/12/07
I	TANAH	2000		116.445.250				
	JUMLAH			116.445.250				
II	BANGUNAN	2000	5%	1.023.215.160	206.643.032	818.572.128	51.160.758	255.803.790
	Penambahan 2005	2005	5%	51.745.000	5.174.500	46.570.500	2.587.250	7.761.750
	Penambahan 2006 (Desember)	Des 2006	5%	138.543.455	577.264	137.966.191	6.927.173	7.504.437
	Penambahan 2007 (Juli)	Juli 2007	5%	103.868.202			2.596.705	2.596.705
	JUMLAH			1.317.371.817	210.394.796	1.003.108.819	63.271.886	273.666.682
III	KELOMPOK II							
1	1 (set) Control Techniques	2000	25%	63.617.850	43.488.762	20.129.085	5.032.271	48.521.036
2	1 (set) Control Techniques	2000	25%	19.688.670	13.459.052	6.229.618	1.557.405	15.016.456
3	1 (set) Trafo 1250 KVA, KUBIK	2000	25%	96.946.490	66.272.015	30.674.475	7.668.619	73.940.633
4	1 Unit micro computer	2000	25%	44.028.300	30.097.471	13.930.829	3.482.707	33.580.178
5	oli separator	2000	25%	15.249.266	10.424.303	4.824.963	1.206.241	11.630.544
6	1 unit fotocopy machine	Okt 2007	25%	7.727.273			482.955	482.955
7	1 unit almari gambar elite	Des 2007	25%	4.071.273			84.818	84.818
	JUMLAH			251.329.122	163.741.605	75.788.971	19.515.016	183.256.620
IV	KELOMPOK III							
1	Stock inlet	2000	12.50%	27.423.489	6.239.496	21.183.992	2.647.999	8.887.495
2	Wire art	2000	12.50%	60.331.675	13.726.892	46.604.783	5.825.598	19.552.490
3	Press part	2000	12.50%	76.785.768	17.470.590	59.315.178	7.414.397	24.884.987
4	NO.1 Dryer	2000	12.50%	15.686.235	3.568.992	12.117.243	1.514.655	5.083.647
5	NO.2 Dryer	2000	12.50%	94.117.413	21.413.952	72.703.461	9.087.933	30.501.884
6	NO.3 Dryer	2000	12.50%	109.803.648	24.982.944	84.820.704	10.602.588	35.585.532
7	Drive system	2000	12.50%	32.908.186	7.487.396	25.420.791	3.177.599	10.664.995
8	Pump & motor	2000	12.50%	10.969.395	2.495.799	8.473.597	1.059.200	3.554.998
9	Auxiliary parts	2000	12.50%	9.872.456	2.246.219	7.626.237	953.280	3.199.498
10	Pipe Unit	2000	12.50%	2.193.879	499.160	1.694.719	211.840	711.000
11	Stock Inlet	2000	12.50%	76.409.668	17.385.018	59.024.650	7.378.081	24.763.099
12	Wire parts	2000	12.50%	34.731.667	7.902.280	26.829.386	3.353.673	11.255.954
13	Press part	2000	12.50%	94.470.135	21.494.204	72.975.930	9.121.991	30.616.196
14	NO.1 Dryer	2000	12.50%	69.463.334	15.804.562	53.658.772	6.707.347	22.511.909
15	NO.2 Dryer	2000	12.50%	69.463.334	15.804.562	53.658.772	6.707.347	22.511.909
16	NO.3 Dryer	2000	12.50%	69.463.334	15.804.562	53.658.772	6.707.347	22.511.909
17	NO.4 Dryer	2000	12.50%	138.926.669	31.609.124	107.317.545	13.414.693	45.023.817
18	Calender part	2000	12.50%	27.785.334	6.321.825	21.463.509	2.682.939	9.004.763
19	Reel part	2000	12.50%	41.678.001	9.482.737	32.195.263	4.024.408	13.507.145
20	Re-Winder	2000	12.50%	27.785.334	6.321.825	21.463.509	2.682.939	9.004.763
21	Drive system	2000	12.50%	69.463.334	15.804.562	53.658.772	6.707.347	22.511.909
22	Pump & motor	2000	12.50%	6.946.333	1.580.456	5.365.877	670.735	2.251.191

23	Auxiliary parts	2000	12.50%	13.892.667	3.160.912	10.731.755	1.341.469	4.502.382
24	Pipe Unit	2000	12.50%	11.114.134	2.528.730	8.585.404	1.073.175	3.601.905
25	Stock Inlet	2000	12.50%	10.424.690	2.371.865	8.052.825	1.006.603	3.378.468
26	Wire parts	2000	12.50%	41.698.761	9.487.461	32.211.300	4.026.413	13.513.873
27	NO.1 Dryer	2000	12.50%	208.493.804	47.437.303	161.056.500	20.132.063	67.569.366
28	Calender part	2000	12.50%	1.389.959	316.249	1.073.710	134.214	450.462
29	Reel part	2000	12.50%	27.799.174	6.324.974	21.474.200	2.684.275	9.009.249
30	Re-Winder	2000	12.50%	6.949.793	1.581.243	5.368.550	671.069	2.252.312
31	Pump & motor	2000	12.50%	1.389.959	316.249	1.073.710	134.214	450.462
32	Auxiliary parts	2000	12.50%	4.169.876	948.746	3.221.130	402.641	1.351.387
33	Pipe Unit	2000	12.50%	1.389.959	316.249	1.073.710	134.214	450.462
34	Stock Inlet	2000	12.50%	16.922.169	3.850.196	13.071.972	1.633.997	5.484.193
35	Wire parts	2000	12.50%	54.150.939	12.320.628	41.830.312	5.228.789	17.549.417
36	Press part	2000	12.50%	83.933.956	19.096.973	64.836.983	8.104.623	27.201.596
37	NO.1 Dryer	2000	12.50%	133.346.688	30.339.546	103.007.142	12.875.893	43.215.438
38	NO.2 Dryer	2000	12.50%	135.783.480	30.893.974	104.889.506	13.111.188	44.005.162
39	Re-Winder	2000	12.50%	6.768.867	1.540.078	5.228.789	653.599	2.193.677
40	Pump & motor	2000	12.50%	5.415.094	1.232.063	4.183.031	522.879	1.754.942
41	Auxiliary parts	2000	12.50%	10.830.188	2.464.126	8.366.062	1.045.758	3.509.883
42	Pipe Unit	2000	12.50%	12.183.961	2.772.141	9.411.820	1.176.478	3.948.619
43	3 set Mesin pembuat kertas	2000	12.50%	101.586.047	23.113.244	78.472.803	9.809.100	32.922.344
44	2 set Impurity Seaarator	2000	12.50%	37.704.961	8.578.776	29.126.185	3.640.773	12.219.549
45	Screen drum	2000	12.50%	20.033.714	4.558.147	15.475.567	1.934.446	6.492.593
46	H.C Cleaner	2000	12.50%	11.245.339	2.558.582	8.686.757	1.085.845	3.644.427
47	3 set Fibre Separator motor	2000	12.50%	30.050.570	6.837.220	23.213.350	2.901.669	9.738.889
48	1.8M2 high frequency	2000	12.50%	13.513.307	3.074.599	10.438.708	1.304.838	4.379.437
49	18 set Centrifugal cleaner	2000	12.50%	13.607.85	3.096.10	10.511.706	1.313.963	4.410.063
50	8 set centrifugal cleaner	2000	12.50%	9.827.859	2.236.072	7.591.787	948.973	3.185.045
51	2 set M.C Press screen Main	2000	12.50%	58.305.666	13.265.927	45.039.739	5.629.967	18.895.894
52	Vertical Press Screen	2000	12.50%	40.067.427	9.116.293	30.951.134	3.868.892	12.985.185
53	3 set Cylinder Thickener	2000	12.50%	86.938.757	19.780.637	67.158.120	8.394.765	28.175.402
54	2 set plup mill	2000	12.50%	55.092.712	12.534.903	42.557.809	5.319.726	17.854.630
55	Horroizontal ropell	2000	12.50%	6.803.903	1.548.050	5.255.853	656.982	2.205.031
56	4 set Propeller agitator	2000	12.50%	28.066.099	6.385.706	21.680.393	2.710.049	9.095.755
57	2 set Proeller agitator	2000	12.50%	10.583.849	2.408.078	8.175.771	1.021.971	3.430.049
58	Stock pump	2000	12.50%	2.834.959	645.021	2.189.939	273.742	918.763
59	2 set Stock pump	2000	12.50%	7.654.391	1.741.556	5.912.834	739.104	2.480.660
60	5 set Stock pump	2000	12.50%	42.524.392	9.675.311	32.849.080	4.106.135	13.781.446
61	15 kg steel wire wheel	2000	12.50%	141.748	32.251	109.497	13.687	45.938
62	2 set O.C.C stock	2000	12.50%	79.712.422	18.136.474	61.575.949	7.696.994	25.833.467
63	Groove of Fibre Separator	2000	12.50%	28.139.033	6.402.300	21.736.733	2.717.092	9.119.392
64	Groove of cylinder	2000	12.50%	84.417.100	19.206.900	65.210.200	8.151.275	27.358.175
65	1 unit mesin kofta	2002	12.50%	607.335.511	138.183.286	469.152.225	58.644.028	196.827.314
66	1 unit Sullair Refrigerator	2002	12.50%	52.433.350	11.929.835	40.503.515	5.062.939	16.992.775
67	1 unit Airman Compressor	2002	12.50%	204.013.189	46.417.857	157.595.332	19.699.417	66.117.273

68	1 unit Sullair air compres	2002	12.50%	104.187.250	23.705.079	80.482.171	10.060.271	33.765.351
69	1 unit Suction box vacuum	2003	12.50%	22.603.200	5.142.766	17.460.434	2.182.554	7.325.320
70	1 unit Sullair air compres	Jan 2004	12.50%	19.310.200	3.399.085	15.911.115	1.988.889	5.387.975
71	1 unit Sullair air compres	Jan 2004	12.50%	57.466.500	10.115.563	47.350.937	5.918.867	16.034.430
72	Hankinson Prefilter	Feb 2004	12.50%	4.199.000	719.909	3.479.091	434.886	1.154.795
73	3 unit S.H Boiler Miura	Juli 2004	12.50%	50.505.602	7.503.091	43.02.511	5.375.314	12.878.404
74	1 unit Sullair air compres	Agst 2004	12.50%	8.133.840	1.171.126	6.962.714	870.339	2.041.465
75	1 unit kit minimum pressure	Agst 2004	12.50%	7.881.691	1.134.821	6.746.870	843.359	1.978.180
76	1 unit Softwater tank 1000	Sept 2004	12.50%	17.807.000	2.482.372	15.324.628	1.915.578	4.397.951
77	1 unit S.H Boiler chemical	Sept 2004	12.50%	52.767.066	7.355.956	45.411.110	5.676.389	13.032.345
78	1 unit sullair air compress	Sept 2004	12.50%	71.319.600	9.942.259	61.377.341	7.672.168	17.614.426
79	1 unit generator set S/N 04	Okt 2004	12.50%	12.225.800	1.652.409	10.603.391	1.325.424	2.977.833
80	1 unit generator set S/N 04	Okt 2004	12.50%	12.255.800	1.652.409	10.603.391	1.325.424	2.977.833
81	1 unit Lighh tower S/N 01682	Okt 2004	12.50%	109.214.60	14.725.045	94.489.595	11.811.199	26.536.245
82	1 unit Wheel Loader S/N 910	Okt 2004	12.50%	27.869.600	3.757.565	24.112.035	3.014.004	6.771.569
83	1 unit Wheel Loader S/N SG	Okt 2004	12.50%	29.914.500	4.033.272	25.881.228	3.235.153	7.268.426
84	Oli Separator	Okt 2004	12.50%	9.924.061	1.338.028	8.586.033	1.073.254	2.411.282
85	PP ss304 sch, Elbow	Des 2004	12.50%	40.000.000	5.026.855	34.973.145	4.371.643	9.398.499
86	Oil filter, element filter	Des 2004	12.50%	26.362.710	3.313.38	23.049.672	2.881.209	6.194.247
87	Evaporator Model DF-12	Jan 2006	12.50%	1.489.275.622	93.079.726	1.396.195.896	174.524.487	267.604.213
88	1 Set Boiler miular & 1 unit stepdov	Mei 2007	12.50%	140.909.091			11.742.424	11.742.424
89	1 unit Liquid Vacuum Pum in	Mei 2007	12.50%	121.575.900			10.131.325	10.131.325
90	1 unit Synthetic Forming	Mei 2007	12.50%	83.472.000			6.956.000	6.956.000
91	1 unit Felt ress 24x2	Mei 2007	12.50%	45.120.500			3.760.042	3.760.042
92	1 unit Trafo trafindo	Des 2007	12.50%	300.885.440			3.134.223	3.134.223
	JUMLAH			6.452.577.461	1.017.460.362	4.743.154.169	628.618.285	1.646.078.646
	Total aktiva Tetap			8.137.723.650	1.391.596.762	5.938.497.210	711.405.187	2.103.001.948

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