

## Tax Planning at PT Station Sumber Makmur Jaya Samarinda

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### Abstract

The purpose of this study is to analyze and find out how much savings can be made by PT. Sumber Makmur Jaya Samarinda Station in conducting tax planning (Tax Planning) through the method of depreciation of fixed assets and fiscal adjustment based on Law Number 36 of 2008 and Regulation of the Minister of Finance for the purpose of minimizing tax burden or saving income tax owed to the company. This study collects facts and identifies data that discusses tax planning problems through the determination of fixed asset depreciation methods and fiscal adjustments to the tax burden borne by the company. The results of this study are expected to provide input to the company's management in depreciating fixed assets and fiscal adjustments to income to optimize the tax burden that will be experienced as a result of using depreciation and fiscal adjustment methods. PT. Station Sumber Makmur Jaya needs to seriously consider the profits, profits and losses experienced as a result of using depreciation and fiscal adjustment methods. The conclusion of this study is that PT. Station Sumber Makmur Jaya in determining the method of depreciation of fixed assets is appropriate, but the company has not fully understood about fiscal adjustments for the purpose of minimizing the tax burden that will be payable.

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### Article history

Received 2025-01-22

Accepted 2025-04-15

Published 2025-05-25

### Keywords

Tax Planning;

Depreciation;

Fixed Assets.

## 1. Introduction

A company is an entity, namely an organization with the main vision to earn profits, to achieve business continuity and develop its business to a higher level. To achieve this goal, the company needs to carry out various planning, control and proper business decision-making. Planning and control are very necessary for the company so that the system that has been created by the company can be run properly so that it can regulate and guide every company activity in realizing the predetermined vision. One of the information that can be used as a guideline for planning and controlling a company is financial statements. The role of financial statements is to make information related to the allocation of company funds and the company's business results. Where the results of the business show the performance and accountability of the company's management. So that by knowing the results of the financial statements, management can assess, plan and take actions to overcome every problem that occurs in the company.

The information in the financial statements can be used by management for decision-making in terms of planning and control such as the management and utilization of company assets. Various fields of companies ranging from services, trade, to industry operate their businesses always use fixed assets and other assets to support the smooth running of their operational activities. Fixed assets are used by various types of companies from start-ups, small companies, mid-sized companies, to large companies in operating their businesses at all times. The company can get profits and support its business operations with various operational components through assets owned by the company. Every company or business entity has obligations in the form of taxes. The imposition of taxes for business entities is defined as an expense that can reduce profits.

According to Reeve, et al. (2013: 2) fixed assets as assets with physical form, can be owned, used for companies, not traded because they have a role in various operational activities and have a long-term nature.

Meanwhile, fixed assets according to Martani (2016: 271) are assets that have a physical form owned by the company for production activities to provide goods and services, can be rented, can be used for administrative tools and have a long-term nature. Fixed assets are included in non-current assets, because they are expected to be used for more than 1 (one) accounting period such as land, buildings, buildings, equipment, vehicles, and so on.

Depreciation is an activity of allocating acquisition costs or part of the cost of acquiring assets into costs (cost allocation) that can reduce the acquisition of business profits. Meanwhile, the argument from Frensidy (2013: 176) related to depreciation is that the business of allocation and acquisition as well as most of the cost of income from an asset is fixed in the period of time used by the asset. The amount of depreciation value is the difference between the cost of income and the remaining value of the asset in the final period of use of the asset.

Depreciation activities in the scope of taxation are a type of cost that can be used as an effort to minimize the amount of company income against the burden of taxpayers' income from a company. Socio-economic development in a country is a reference for the adjustment of regulations related to taxation. The government adapts by amending tax regulations that are adjusted to socio-economic conditions in a country. Usually, tax regulations continue to change over time. One of the changes that has occurred in the current tax regulations is related to the income tax law in Indonesia.

In Law No. 16 of 2009 concerning general provisions and tax procedures, it is discussed about the implementation of bookkeeping or financial statements of each business entity that has the responsibility of taxpayers for their income. Every bookkeeping report of a taxpayer company is carried out by implementing a fiscal correction that results in fiscal financial statements. The function of the fiscal financial statement is to calculate the tax burden based on the preparation of financial statements that have been adjusted based on applicable regulations. Every taxpayer company has the freedom to separate commercial financial statements from fixed financial statements. Taxpayer companies can also carry out fictitious corrections related to commercial financial statements in their companies. The net profit of the taxpayer company is made a fiscal correction which will then get fiscal profit or taxable income referring to commercial financial statements (accounting financial statements).

The implementation of fiscal correction is based on the discovery of differences between income and/or expenses that differ from accounting standards with the applicable provisions of the tax provisions. Each taxpayer company implements accounting standards in general in its internal interests, but related to the calculation and payment of taxes using the reference of applicable tax regulations, namely the Income Tax Law.

Every taxpayer company has an internal strategy in minimizing or minimizing its tax burden. Various methods that can be used by taxpayer companies are implemented, from those that comply with tax regulations to those that violate them. Various efforts to minimize or reduce the tax burden carried out by taxpayer companies are known as tax planning or tax sheltering. The implementation of tax planning is by way of euphemism. Tax planning basically refers to business engineering activities and transactions from taxpayer companies so that the tax burden is light and remains in accordance with government tax provisions. Tax planning has a positive aspect, namely having a role for planning in fulfilling taxpayers effectively and efficiently which is useful as a prevention of wasteful resources in a company.

The implementation of tax planning properly can help a company or individual taxpayer settle their dependents efficiently. Tax planning begins with monitoring the condition of the transaction that has tax burden coverage, paying attention to the condition of the opportunity to be free of tax burden and/or reducing the amount of tax burden, then monitoring the deadline for the payment of the taxpayer's burden. Each company has a different strategy in implementing tax planning. One of the strategies that is often used is to regulate the taxpayer's cost burden by reducing the amount of taxpayer burden. The amount of tax duty that is minimized is adjusted to the tax law. Some companies do it by taking advantage of the weaknesses contained in the law. The strategy of utilizing loopholes is a legal way because it is still in accordance with the provisions of the applicable law.

Tax planning has the goal of realizing tax savings and tax avoidance. This is useful to stabilize the condition of the tax burden of the income taxpayer company and related taxes at the lowest level without affecting profits.

Tax planning is a collection of tax sector plans that are carried out with the aim of managing taxes efficiently related to alternatives in saving tax burdens and remaining in accordance with tax regulations in order to minimize the risk of obstacles in the tax sector and improve the development of organizations or companies. There is a difference between tax planning from taxpayers and government tax planning in its implementation. Tax planning from taxpayers prioritizes the payment of the tax burden as little as possible for the reason of minimizing the reduction of the company's profit for tax payments so as not to lose money. As for tax planning from the government, the government basically needs large funds in the implementation of government program activities whose source of funds is tax revenue. From these differences, it has the potential to reduce the amount of tax burden from taxpayers by taxpayers in legal and illegal ways. The potential for such action can occur if there is an opportunity to take advantage of weaknesses in tax regulations and from the fiscal or human resources.

Indonesia is a country with economic growth that continues to adapt and develop all the time. The increasing number of companies in Indonesia and the increasing human resource capabilities make it possible to implement tax planning. For good companies, it is appropriate to implement tax planning appropriately. Sometimes a company has the potential to commit tax planning fraud that violates tax provisions for the benefit of the company related to the acquisition of large profits.

The implementation of tax planning that can be done by taxpayers is by depreciation efforts. Through depreciation carried out reporting activities carried out by accounting which can have an influence, namely minimizing the amount of income on taxable income from the company.

Depreciation can be prevented by implementing euphemism tax planning or tax sheltering. Tax planning can be carried out in accordance with applicable regulations, namely by calculating the depreciation of the company's fixed assets using certain methods. Tax planning implemented using the depreciation method can be successful if there is a reduction in the tax burden payable and the company's income can reduce the amount of depreciation costs so as to affect the amount of taxable

income which then becomes the basis for calculating taxes owed from taxpayers by companies and individuals.

In accordance with the description that has been conveyed by the researcher in the background above, the researcher will carry out a study on tax planning using the depreciation method and fiscal adjustment in an effort to reduce the tax burden. The existence of effective tax planning against depreciation, the researcher has the hope of reducing the tax burden (Taxable Income) on PT. Sumber Makmur Jaya Station. The title that the researcher formulated related to the study was "Tax Planning at PT. Station Sumber Makmur Jaya Samarinda".

## **2. Method**

### **2.1. Operational Definition**

The research carried out has a purpose and objectives that are easily discussed in the operational definition which includes the object of research. The author's goal through this operational definition is to harmonize the understanding and interpretation of the terms used in the preparation of this thesis. The researcher hopes that readers will get a clearer picture of the theme conveyed so that the formulation related to the theme needed is implemented.

PT. Station Sumber Makmur Jaya is a private company engaged in the sale of mobile phones, accessories, starter packs and credit for all operators both retail and parties. PT. Sumber Makmur Jaya Station is also one of the largest distributors in Samarinda and is expanding its business by having several branches in Samarinda and in Tenggarong Kutai Kartanegara. Its head office is located at Station Cellular Jl. M. Yamin Ruko Superblok 15-18 Kel.

The research which has the title "Tax Planning at PT. Station Sumber Makmur Jaya Samarinda" has been formulated by the researcher in the form of:

- 1) Carry out calculations related to the depreciation expense of fixed assets from the Company by implementing the depreciation method based on Law 36 of 2008 and the Regulation of the Minister of Finance.
- 2) What is meant by depreciation in this study is that the use value of fixed assets is reduced based on the use of related assets, the age or period of use of the assets, and others which include expenses and are costs in the company's financial statement data PT. Station Sumber Makmur Jaya Samarinda.
- 3) What is meant by financial statements is in the form of documentation, records, and information data related to finance in the company at PT. Station Sumber Makmur Jaya Samarinda in an accounting period that can be used to describe the company's performance.
- 4) What is meant by commercial financial statements is in the form of data in the form of financial reporting with a structure that is adjusted to the applicable Financial Accounting Standards, the purpose is to provide information related to finance so that it has benefits for each user to make decisions.
- 5) What is meant by tax planning in this study is in the form of a process in the company that applies as a taxpayer in such a way, so that the tax debt, both income tax and other taxes, is in the most efficient position as long as it is possible either by tax laws and regulations or also by commercial means.
- 6) Fiscal correction or fiscal adjustment is a correction made due to the difference between commercial profit/loss and fiscal profit/loss.
- 7) Streamlining the tax burden (tax savings) adheres to the principle the least and latest, that is, pay the minimum amount possible and at the last time that is still permitted by tax laws and regulations.

### **2.2. Analysis Method**

The analysis method carried out in this study is descriptive analysis with a qualitative approach. The researcher will collect, examine, and analyze the data obtained from PT. Sumber Makmur Jaya Station which is related to the depreciation of fixed assets which can be used to carry out tax

planning. The data obtained, compiled and identified and analyzed. then used in order to save income tax payments at PT. Sumber Makmur Jaya Station.

### 2.3. Analysis Tools

The analysis tool used to determine the fiscal statements by analyzing the composition of the company's financial statements then compares it with the provisions of the current tax law. In solving the problem in this study, the necessary analytical tool is the tax provisions, namely Law of the Republic of Indonesia Number 36 of 2008 concerning Income Tax and its implementing regulations related to the meaning or implementation guidelines regulated in Government Regulations and Decrees of the Minister of Finance which are used as the basis for the regulations for the imposition of income tax.

The stages of data analysis used in this study are:

- 1) Collect company data used in tax planning, such as financial statements and fixed asset lists.
- 2) Identify the depreciation costs of fixed assets in the company through the depreciation method used by the company.
- 3) Conduct tax planning for the depreciation of fixed assets through the selection of methods allowed by tax laws and regulations.
- 4) Compare the difference in tax payment savings before and after implementing tax planning through the fixed asset depreciation method.

## 3. Results and Discussion

### 3.1. Research Results

The results of the research conducted at PT. Sumber Makmur Jaya Station uses the Straight Line depreciation method for tangible asset types group 1, group 2, group 3, and group 4 both in commercial reports and fiscal statements for fixed asset depreciation expense for 2016 amounting to Rp478,840,625 for fiscal statements. If the recalculation is carried out using the depreciation of fixed assets using the depreciation method of the depreciation method, it will result in a depreciation expense of IDR 443,321,841.

**Table 1. Depreciation of Fixed Assets for the 2016 Tax Year Straight Line Method**

Property Type	Year of Acquisition	Useful Period	Fare	Acquisition Price	Depreciation Expense 2016
<b>Group 2</b>					
Building	2011	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.15	2014	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.16	2014	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.19	2015	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.20	2015	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.	2016	20 Years	5%	Rp-	IDR 125,000,000
<b>Group 3</b>					
Engine Mio	2010	4 Years	25%	IDR 10,000,000	Rp-
Motorcycle Satria	2010	4 Years	25%	IDR 10,000,000	Rp-
Motor Scoopy	2011	4 Years	25%	IDR 13,000,000	Rp-
Motor Revo	2011	4 Years	25%	IDR 14,000,000	Rp-
<b>Group 4</b>					
Workbench	2010	8 Years	12,5%	IDR 1,200,000	IDR 150,000
Kursi Costumer	2010	8 Years	12,5%	IDR 6,000,000	IDR 750,000
Large Glass Cabinet	2010	8 Years	12,5%	IDR 3,000,000	IDR 375,000
Small Glass Cabinet	2010	8 Years	12,5%	IDR 1,500,000	IDR 187,500
Wooden Cabinet	2010	8 Years	12,5%	IDR 1,000,000	IDR 125,000
Safety box	2010	8 Years	12,5%	IDR 10,000,000	IDR 1,250,000
Lockers	2010	8 Years	12,5%	IDR 2,000,000	IDR 250,000
Dispenser	2010	8 Years	12,5%	IDR 200,000	IDR 25,000
TV Samsung	2010	8 Years	12,5%	IDR 8,000,000	IDR 1,000,000

Property Type	Year of Acquisition	Useful Period	Fare	Acquisition Price	Depreciation Expense 2016
Refrigerator	2010	8 Years	12,5%	IDR 2,000,000	IDR 250,000
Air conditioning	2010	8 Years	12,5%	IDR 5,000,000	IDR 625,000
Fan	2010	8 Years	12,5%	IDR 800,000	IDR 100,000
Office Phone	2010	8 Years	12,5%	IDR 150,000	IDR 18,750
CCTV	2010	8 Years	12,5%	IDR 700,000	IDR 87,500
Diesel Engine	2010	8 Years	12,5%	IDR 70,000,000	IDR 8,750,000
Computer	2010	8 Years	12,5%	IDR 35,000,000	IDR 4,375,000
Printer Epson	2010	8 Years	12,5%	IDR 2,000,000	IDR 250,000
Printer Canon	2010	8 Years	12,5%	IDR 1,500,000	IDR 187,500
Workbench	2011	8 Years	12,5%	IDR 3,000,000	IDR 375,000
Kursi Costumer	2011	8 Years	12,5%	IDR 4,200,000	IDR 525,000
Work Chair	2011	8 Years	12,5%	IDR 2,400,000	IDR 300,000
Lockers	2011	8 Years	12,5%	IDR 3,000,000	IDR 375,000
Dispenser	2011	8 Years	12,5%	IDR 400,000	IDR 50,000
TV Samsung	2011	8 Years	12,5%	IDR 10,000,000	IDR 1,250,000
Refrigerator	2011	8 Years	12,5%	IDR 2,000,000	IDR 250,000
AC LG	2011	8 Years	12,5%	IDR 5,000,000	IDR 625,000
Fan	2011	8 Years	12,5%	IDR 800,000	IDR 100,000
Telephone	2011	8 Years	12,5%	IDR 150,000	IDR 18,750
CCTV	2011	8 Years	12,5%	IDR 6,000,000	IDR 750,000
Diesel Engine	2011	8 Years	12,5%	IDR 70,000,000	IDR 8,750,000
Computer	2011	8 Years	12,5%	IDR 65,000,000	IDR 8,125,000
Printer Epson	2011	8 Years	12,5%	IDR 3,000,000	IDR 375,000
Printer Hp	2011	8 Years	12,5%	IDR 2,600,000	IDR 325,000
Showcase	2011	8 Years	12,5%	IDR 7,500,000	IDR 937,500
Generator Set	31/03/2016	8 Years	12,5%	Rp-	IDR 11,953,125
Sum	-	-	-	IDR 6,382,100,000	IDR 478,840,625

**Table 2. Profit/Loss Report for Tax Year 2016**

PT. STATION SUMBER MAKMUR JAYA		
PROFIT/LOSS STATEMENT		
FOR THE YEAR ENDED DECEMBER 31, 2016		
SALES		
SALE OF MERCHANDISE	IDR 137.883.754.004	IDR 137.883.754.004
COST OF GOODS SOLD		
INITIAL INVENTORY AS OF JANUARY 01, 2016	IDR 17,250,000,000	
READY-TO-SELL SUPPLIES	IDR 153,370,000,558	
FINAL INVENTORY As of December 31, 2016	IDR (19.690.422.416)	
TOTAL COST OF GOODS SOLD		IDR133,679,578,142
GROSS PROFIT		IDR 4,204,175,862
OPERATIONAL EXPENSES		
- SALARY AND WAGE BURDEN	IDR 1,808,650,000	
- EXPEDITION LOAD (TRANSPORT)	IDR 259,814,600	
- CONSUMPTION LOAD	IDR 236.707.100	
- FUEL LOAD	IDR 85.048.700	
- ELECTRICAL LOAD	IDR 156,943,000	
- WATER LOAD/PDAM	IDR 5,110,000	
- PHONE LOAD	IDR 9,599,800	
- PROMOTIONAL AND ADVERTISING LOAD	IDR 10,720,500	
- NEWSPAPER LOAD (NEWSPAPER)	IDR 1,905,000	
- SANITARY LOAD	IDR 8,250,400	
- SAFETY LOAD	IDR 6,290,000	

- CABLE TV LOAD	IDR 455,000	
- REPAIR LOAD	IDR 47,611,000	
- BPJS KESEHATAN BURDEN	IDR 13,088,500	
- EQUIPMENT LOAD	IDR 30,638,100	
- OFFICE STATIONERY LOAD	IDR 20,498,400	
- CONTRIBUTION BURDEN	IDR 580,000	
- DEPRECIATION EXPENSE OF FIXED ASSETS	IDR 478,840,625	
- MISCELLANEOUS LOAD	IDR 696,500	
TOTAL OPERATING EXPENSES		IDR 3,181,447,225
OPERATING PROFIT (LOSS)		IDR 1,022,728,637

**Table 3. Depreciation of Assets Tax Deduction 2016 Decreased Balance Method**

Property Type	Year of Acquisition	Useful Period	Fare	Acquisition Price	Depreciation Expense 2016
Group 2					
Building	2011	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.15	2014	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.16	2014	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.19	2015	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.20	2015	20 Years	5%	IDR 1,200,000,000	IDR 60,000,000
Building No.	2016	20 Years	5%	Rp-	IDR 125,000,000
Group 3					
Engine Mio	2010	4 Years	50%	IDR 10,000,000	IDR 78,125
Motorcycle Satria	2010	4 Years	50%	IDR 10,000,000	IDR 78,125
Motor Scoopy	2011	4 Years	50%	IDR 13,000,000	IDR 203,125
Motor Revo	2011	4 Years	50%	IDR 14,000,000	IDR 218,750
Group 4					
Workbench	2010	8 Years	25%	IDR 1,200,000	IDR 53,394
Kursi Costumer	2010	8 Years	25%	IDR 6,000,000	IDR 355,957
Large Glass Cabinet	2010	8 Years	25%	IDR 3,000,000	IDR 133,484
Small Glass Cabinet	2010	8 Years	25%	IDR 1,500,000	IDR 66,742
Wooden Cabinet	2010	8 Years	25%	IDR 1,000,000	IDR 44,495
Safety box	2010	8 Years	25%	IDR 10,000,000	IDR 444,946
Lockers	2010	8 Years	25%	IDR 2,000,000	IDR 88,989
Dispenser	2010	8 Years	25%	IDR 200,000	IDR 8,899
TV Samsung	2010	8 Years	25%	IDR 8,000,000	IDR 355,957
Refrigerator	2010	8 Years	25%	IDR 2,000,000	IDR 88,989
Air conditioning	2010	8 Years	25%	IDR 5,000,000	IDR 222,473
Fan	2010	8 Years	25%	IDR 800,000	IDR 35,596
Office Phone	2010	8 Years	25%	IDR 150,000	IDR 6,674
CCTV	2010	8 Years	25%	IDR 700,000	IDR 31,146
Diesel Engine	2010	8 Years	25%	IDR 70,000,000	IDR 3.114.624
Computer	2010	8 Years	25%	IDR 35,000,000	IDR 1,557,312
Printer Epson	2010	8 Years	25%	IDR 2,000,000	IDR 88,989
Printer Canon	2010	8 Years	25%	IDR 1,500,000	IDR 66,742
Workbench	2011	8 Years	25%	IDR 3,000,000	IDR 177.979
Kursi Costumer	2011	8 Years	25%	IDR 4,200,000	IDR 249,170
Work Chair	2011	8 Years	25%	IDR 2,400,000	IDR 142,383
Lockers	2011	8 Years	25%	IDR 3,000,000	IDR 177.979
Dispenser	2011	8 Years	25%	IDR 400,000	IDR 23,730
TV Samsung	2011	8 Years	25%	IDR 10,000,000	IDR 593,262
Refrigerator	2011	8 Years	25%	IDR 2,000,000	IDR 118,652
AC LG	2011	8 Years	25%	IDR 5,000,000	IDR 296,631
Fan	2011	8 Years	25%	IDR 800,000	IDR 47,461
Telephone	2011	8 Years	25%	IDR 150,000	IDR 8,899
CCTV	2011	8 Years	25%	IDR 6,000,000	IDR 355,957
Diesel Engine	2011	8 Years	25%	IDR 70,000,000	IDR 4,152,832
Computer	2011	8 Years	25%	IDR 65,000,000	IDR 3.856.201
Printer Epson	2011	8 Years	25%	IDR 3,000,000	IDR 177.979
Printer Hp	2011	8 Years	25%	IDR 2,600,000	IDR 154,248
Showcase	2011	8 Years	25%	IDR 7,500,000	IDR 444,946
Generator Set	31/03/2016	8 Years	25%	Rp-	

Property Type	Year of Acquisition	Useful Period	Fare	Acquisition Price	Depreciation Expense 2016
Sum	-	-	-	IDR 6,382,100,000	IDR 443,321,841

The results of the 2016 income statement after tax planning through positive fiscal adjustments and negative fiscal adjustments using the depreciation cost charge of the straight line method, will look as follows:

**Table 4. Statement of Profit/Loss for the 2016 Tax Year After Fiscal Adjustment**

PT. STATION SUMBER MAKMUR JAYA					
PROFIT/LOSS STATEMENT					
FOR THE YEAR ENDED DECEMBER 31, 2016					
SALES					
SALE OF MERCHANDISE				IDR137.883.754.004	
					IDR137.883.754.004
COST OF GOODS SOLD					
INITIAL INVENTORY AS OF JANUARY 01, 2016				IDR 17,250,000,000	
READY-TO-SELL SUPPLIES				IDR 153,370,000,558	
FINAL INVENTORY As of December 31, 2016				IDR (19.690.422.416)	
TOTAL COST OF GOODS SOLD					IDR133,679,578,142
GROSS PROFIT					IDR 4,204,175,862
OPERATIONAL EXPENSES					
- SALARY AND WAGE BURDEN				IDR 1,808,650,000	
- EXPEDITION LOAD (TRANSPORT)				IDR 259,814,600	
- CONSUMPTION LOAD				IDR 236.707.100	
- FUEL LOAD				IDR 85.048.700	
- ELECTRICAL LOAD				IDR 156,943,000	
- WATER LOAD/PDAM				IDR 5,110,000	
- PHONE LOAD				IDR 9,599,800	
- PROMOTIONAL AND ADVERTISING LOAD				IDR 10,720,500	
- NEWSPAPER LOAD (NEWSPAPER)				IDR 1,905,000	
- SANITARY LOAD				IDR 8,250,400	
- SAFETY LOAD				IDR 6,290,000	
- CABLE TV LOAD				IDR 455,000	
- REPAIR LOAD				IDR 47,611,000	
- BPJS KESEHATAN BURDEN				IDR 13,088,500	
- EQUIPMENT LOAD				IDR 30,638,100	
- OFFICE STATIONERY LOAD				IDR 20,498,400	
- CONTRIBUTION BURDEN				IDR 580,000	
- DEPRECIATION EXPENSE OF FIXED ASSETS				IDR 478,840,625	
- MISCELLANEOUS LOAD				IDR 696,500	
TOTAL OPERATING EXPENSES					IDR 3,181,447,225
OPERATING PROFIT (LOSS)					IDR 1,022,728,637
INCOME (EXPENSES) OUTSIDE OF CORE BUSINESS :					
- INTEREST INCOME				IDR 69,729,444	
- BANK ADMINISTRATIVE BURDEN				IDR (1.034.176)	
- BANK INTEREST EXPENSE				IDR (14.223.026)	
TOTAL NON-BUSINESS INCOME (EXPENSES)					IDR 54,472,242
NET PROFIT BEFORE TAX					IDR 1,077,200,879
CORPORATE INCOME TAX					IDR 252.041.750
NET PROFIT (LOSS) AFTER TAX					IDR 825.159.129



**Table 5. Comparison of Straight Line and Descending Balance Methods Before and After Fiscal Adjustment**

Information	Line Straight	Balance Decreased	Before Fiscal Adjustment	After Fiscal Adjustment	Difference
Depreciation Expense of Fixed Assets	IDR 478,840,625	IDR 443,321,841	IDR 478,840,625	IDR 478,840,625	Rp-
Taxable Profit	IDR 1,077,200,879	IDR 1,112,719,663	IDR 1,077,200,879	IDR 825.159.129	IDR 252.041.750
Corporate Income Tax Payable	Rp-	Rp-	IDR 269,300,220	IDR 206.289.782	IDR 63.010.438

The burden of the straight-line depreciation method used by PT. Sumber Makmur Jaya Station is more efficient for tax planning, which is IDR 478,840,625 when compared to the decreasing balance method that I have calculated of IDR 443,321,841 is not more efficient when compared to the straight line method that the company has used. Because if a company uses the decreasing balance method, it can increase taxable profit by IDR 35,518,784, it can be said that the amount of depreciation expense deducted from gross income affects the taxable profit used to calculate the amount of Corporate Income Tax payable. The greater the depreciation burden deducted from gross income, the smaller the amount of profit on which the tax calculation is based.

#### 4. Conclusion

The results of previous research can be concluded, among others:

- 1) PT. Sumber Makmur Jaya Station in carrying out its activities has not fully carried out tax planning through the fixed asset depreciation method. This is evidenced by the fiscal correction of the depreciation expense of fixed assets to the Income/Loss Statement for the period ended 2016. The amount of Taxable Profit of PT. Bank Sulawesi in that period was Rp.1,077,200,879.
- 2) After calculating the Taxable Profit (LKP) of PT. Sumber Makmur Jaya Station by using tax planning, then the amount of LKP for the period ending 2016 is Rp.825,159,129 and There is a difference in Taxable Profit that is saved after calculation using tax planning for the period ending in 2016, which is Rp.252,041,750
- 3) Tax planning on fixed assets at PT. The Sumber Makmur Jaya Station can actually be done by choosing the right method of depreciation of fixed assets, namely by using the straight line depreciation method.
- 4) Using the Straight Line Depreciation Method, after calculation it was found that the tax paid was smaller, or in other words could save tax payments of R63,010,438.
- 5) If the company has used the depreciation method in depreciation of non-building fixed assets, then the use of this method must be carried out in accordance with the principles in accordance with the Income Tax Law No. 36 of 2008.

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