

ANALYSIS OF LEGAL, ACCOUNTING, TAX REVIEW OF XYZ Ltd

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ABSTRACT: *The review of the aspect of legal, accounting, withholding tax and VAT on transactions recorded in General Ledger of XYZ ltd (one of management villa in Bali) carried out in accordance with the provisions/regulations applicable in the period of the transaction was conducted in this study. General Ledger 2013 of XYZ Ltd (as quantitative data) and all of the XYZ Ltd legal document are used in this study and collected by documentation techniques. Based on the data analysis, can be concluded that there are some problems founded in XYZ ltd's accounting, law, and taxation aspects. XYZ Ltd should do some improvement (based on the recommendations given) in accounting, law, and taxation aspects especially in legal and tax obligation fulfillment. The analysis is limited to the researcher ability to understand and analyze transactions in the General Ledger of Services Company. Therefore another researcher could study the same case in another kind of Company (i.e Manufacture Company).*

Keywords: *Legal, Accounting, Taxes, Services Company*

ABSTRAK: Penelaahan terhadap aspek hukum, akuntansi, pajak penghasilan dan PPN atas transaksi dicatat dalam General Ledger XYZ ltd (satu manajemen villa di Bali) dilakukan sesuai dengan ketentuan atau peraturan yang berlaku pada periode transaksi dilakukan penelitian ini. General Ledger 2013 XYZ Ltd (sebagai data kuantitatif) dan semua dokumen hukum XYZ Ltd yang digunakan dalam penelitian ini dan dikumpulkan dengan teknik dokumentasi. Berdasarkan analisis data, dapat disimpulkan bahwa ada beberapa masalah yang didirikan pada aspek akuntansi, hukum, dan perpajakan XYZ ltd. XYZ Ltd harus melakukan beberapa perbaikan (berdasarkan rekomendasi yang diberikan) dalam aspek akuntansi, hukum, dan perpajakan terutama dalam pemenuhan hukum dan kewajiban pajak. Analisis ini terbatas pada kemampuan peneliti untuk memahami dan menganalisis transaksi di General Ledger Jasa Perusahaan. Oleh karena itu peneliti lain bisa mempelajari kasus yang sama di jenis lain dari Perusahaan (yaitu Perusahaan Manufaktur).

Kata kunci: Hukum, Akuntansi, Pajak, Perusahaan Jasa

INTRUDUCTION

The tourism foreign exchange earnings in 2013 expected to reach \$ 10.1 billion, up 10.99 percent compared to the foreign exchange earnings in 2012 of \$ 9.1 billion (Central Bureau of Statistics, 2014). This proves that the tourism sector plays an important role in Indonesia's foreign exchange revenues. Bali as a tourist destination in Indonesia is still to be excellent in the tourism sector. This is evident by the number of foreign tourists visiting Bali through Ngurah Rai Airport in December 2013 rose 10.82 percent compared to December 2012, from 264.4 thousand visits became 293.0 thousand visits (Central Bureau of Statistics, 2014). Furthermore, the Regent of Badung, on the awards to the best taxpayer Badung regency in 2013, confirmed that the hotel and restaurant tax (PHR) is still to be excellent revenue of Badung regency, Bali.

The development of tourism in Bali was followed by the development of companies engaged in the business management of the villa; one of them is XYZ Ltd. XYZ Ltd. is established in 2011, in its operations must fulfill the taxations obligations. Fulfillment of tax obligations must be supported properly by legal aspects and accounting system. In other words, accounting, law, and taxation aspects of XYZ Ltd should be consistent and complementary. If not, XYZ Ltd will have difficulty in its operations primarily in the fulfillment of tax obligations. Therefore in this study being reviewed aspects of legal, accounting and transactions recorded in XYZ Ltd's General Ledger, based on taxes regulation, contain elements of the tax object.

THEORITICALFRAMEWORK AND HYPOTHESIS DEVELOPMENT

Law No. 40 year 2007 about Limited Liability Company stated that the establishment of Incorporated Company should be with the notary deed which was ratified by the Decree of the Minister of Law and Human Rights. Furthermore, for the Foreign Investment Company are required to make reports of investment activities on a regular basis and submit it to the Investment Coordinating Board (Article 15 of Law No. 25 Year 2007 about Investment).

Company in its operations will require labor so that the working relationship between the company and the workforce will be needed. Article 51 of Law No. 13 of 2003 about Labour stated that the employment agreement was made and executed in accordance with the legislation in force.

Article 2 of Law No. 28 of 2007 on the third amendment to Law No. 6 of 1983 on general provisions and procedures of taxation states that any taxpayer who has met the subjective and objective requirements in accordance with the provisions of the tax legislation must register at the office Directorate General of Taxation whose jurisdiction covers the residence or domicile of the taxpayer and given to him Taxpayer Identification Number (TIN). And then run all tax obligations. Articles 28 of Law No. 28 of 2007 also states that the corporate taxpayer in Indonesia is obliged to keep books organized with attention to good faith and reflect circumstances or actual business activities. Furthermore, the explanation of Article 28 stated that the books can be calculated through the amount of tax payable. Other than the taxpayer is obliged to keep books is also obliged to do Withholdings Tax. Withholding Income Tax was conducted on the

Income Tax Article 4.2; 21; 22; 23; and 26. Article 4.2 of withholding done if The Company gives revenue to the third party which were object to final tax. According to Article 4 (2) of Income Tax Act, Income which were subject of final tax are of interest income from deposit and other savings, bonds and government securities, and interest from savings paid by the cooperative to its individual members; income of lottery prizes; income from transactions of shares and other securities, derivative transactions traded on the stock exchange, and sale or transfer of shares in company's capital partner received by venture

capital firms; income from transfer of property in the form of land and/or buildings, construction services business, real estate, and rental of land and/or buildings; and other particular income, which is regulated by or under Government Regulation.

Based on the Director General Tax regulations per-31 numbers/PJ/2012, the income which are object of Income Tax Article 21 and/or Article 26 Income Tax are income received or accrued by Employee Fixed Income Characteristically either Regular and Irregular; income received or accrued pension recipients on a regular basis in the form of a pension or income related; income in the form of separation, retirement benefits, annuity, or retirement benefits are paid once the payment is passed through a period of 2 (two) years after the employee stops working; Fixed income or Employee Not Labor Release, a daily wage, weekly wage, the wage unit, contract wages or salaries paid on a monthly basis; Not Rewarding Employees, among others, in the form of fees, commissions, fees, and in return the like with the name and any form of exchange in respect of services performed; rewards to participants of activities, including but not limited pocket money, money representation, money meetings, honoraria, gifts or awards with the name and in any form, and similar remuneration by whatever name; income in the form of honorarium or reward that is not regularly received or accrued by the commissioners or board of trustees who are not concurrently as Permanent employee in the same company; income in the form of production services, bonus, gratuity, bonus or other compensation that is not regularly received or accrued by a former employee; or income in the form of withdrawal of pension funds by Plan participants who still status as an employee, the establishment of a pension fund approved by the Minister of Finance. The rate of Income tax art 21 will be applied higher 20% (twenty percent) to the tax payer without TIN than the rate applicable Income Tax of Art. 23 with tariff 15% done for income in the form of dividends, interest, royalties, prizes and awards (other than those withheld income tax Article 21). Rate of 2% done for income from lease and other income in connection with the use of property; compensation in connection with engineering services, management services, construction services, consulting services, and other services in addition to services that have been withheld as referred to in Article 2. Services in Art 23 are explained deeply in circular letter of DGT SE-35/PJ/2010 about Definition of Rent and Other Income In Connection With Use of Property, Engineering Services, Services Management, And Services Consultant. In case the taxpayer who receives income or gain does not have a Taxpayer Identification Number, the magnitude of tariff cuts is higher 100% (one hundred percent).

RESEARCH METHODS

The study was conducted in XYZ Ltd at Jl Pererenan No. 1XX Br. Kangkang, Badung, Bali. XYZ Ltd is a company engaged in the management of the villa. In this research review of the aspect of legal, accounting, tax cuts and the fulfillment of the obligations of Income Tax Article 21, article 26, article 23, Article 4 (2), and VAT on transactions carried out in accordance with the tax provisions/regulations applicable in the period of the transaction. The data used in this study is quantitative data and qualitative data. The quantitative data in this study is the General Ledger 2013 of XYZ Ltd. The qualitative data in this study is the Deed of Establishment etc. The data used in this study is primary data. The primary data used in this study are General Ledger 2013 of XYZ Ltd; Deed of Establishment etc. Respondents in this study are the Director, Human Resource Manager and Accounting Manager of XYZ Ltd. Data collection techniques used in this research is the documentation techniques. Documents collected in this study were the General Ledger 2013 XYZ Ltd; Deed of Establishment etc. In this study, the data analysis techniques used are as follows:

1. Review all legal documents belonging to XYZ Ltd.
2. Review the accounting treatment of transactions recorded in the General Ledger 2013 XYZ Ltd.

3. Review all tax cuts fulfillment of Income Tax Article 21, article 26, article 23, Article 4 (2), and VAT on transactions carried out in accordance with the tax provisions/regulations applicable to the periods in which the transaction occurred.

RESULT & DISCUSSION

The review was conducted in company establishment notary deed, contract for property management, capital investment registration, financial statement, general ledger, employee data, and other related document. The review included legal, accounting, and withholding tax obligation calculation/reports. The legal and accounting description review is below.

XYZ Ltd was established based on Notary Deed No XX date August 18, 2011 signed by notary Budi Aryanto SH. The Company's capital is Rp 10.184.400.000 and paid in capital is only 50% of it (Rp 5.092.200.000). This notary deed was legalized by Law Minister Decision No AHU-453XX.AH.01.01.Year 2011 with "build and manage medium and luxury house" business classification. The Shareholder are four persons with 25% ownership each person. Company was registered in Investment Coordinating Board with No. 22XX/1/PPM/I/PMA/2011. Company also was registered in Directorate General of Taxation since October 25, 2011 with Tax Identity Number 31.XXX.XXX.7-906.000 and not registered as Taxable Entrepreneurs (PKP) yet. The company's license is completed by TDP No. 220816805XXX (valid until November 01, 2016), SITU No. 9XX Year 2012.

There were some **legal problems founded**, which were:

1. XYZ Ltd (as a foreign investment company) was registered in Investment Coordinating Board and still in beginning stage, so that company has obligation to file Investment Activity Report every 3 (three) month. XYZ Ltd didn't do this obligation yet.
2. Because XYZ Ltd also was registered in Directorate General of Taxation, so that XYZ Ltd has obligation to file monthly and annually Tax Reports to tax office. XYZ Ltd didn't do this obligation yet.
3. The Shareholder are four persons with 25% ownership each person. Tax Law No. 36 Year 2008 (about Income Tax), article 18 (4.4), stated that "The special relationship deemed exist if taxpayer owns capital participation directly or indirectly at least 25% upon another tax payers. Therefore, in tax perceptive, there is a special relationship between XYZ Ltd and its shareholder.
4. One of the employees was helped in XYZ Ltd (without employment contract with XYZ Ltd), her salary was paid by one of shareholder, but her Jamsostek was paid and reported by XYZ Ltd. There fore XYZ Ltd's salary expense was reported higher in Jamsostek (compare with Income Tax Art 21 reports). It would be seems as the salary value in XYZ Ltd's Income Tax Art 21 reports was understated.

The Recommendations are:

1. XYZ Ltd should file Investment Activity Report to Investment Coordinating Board as soon as possible.
2. XYZ Ltd should file monthly and annually Tax Reports to tax office as soon as possible.
3. There is a special relationship between XYZ Ltd and its shareholder. So that if there is business transaction between XYZ Ltd and its shareholder, should be used Arm length Principle (Market Price) in price determination. If the price isn't use market price, Director General of Taxes (DGT) has authority to re-determine the amount of income/expense of this transaction (Tax Law No 36 Year 2008, art 18 (3)). Based on The General Ledger review, so far there is no business transaction between XYZ Ltd and its shareholder.

4. Because in substance, that employee was helped in XYZ Ltd, so that should be made employment contract between XYZ Ltd and her. Salary payment source from the shareholder could be treated as debt/payable-receivable between XYZ Ltd and that shareholder.

Accounting Aspect

Below are accounting review result of Accounting data (Financial Statement, General Ledger, The Contract of Management Property, and other information from XYZ Ltd's management).

The records of Shareholders Capital in Balance Sheet

- 1) XYZ Ltd's capital in Balance Sheet 2013 was recorded only as much as shareholder's money transfers to XYZ Ltd's cash/bank account, so that the total was only Rp 170.126.000. Actually, The Capital should be recorded as much as capital in paid (stated in Company Establishment Notary Deed- Rp 5.092.200.000).
- 2) The recommendation is XYZ Ltd should revise capital value recorded in Balance Sheet. The variance between Money transferred by shareholder and the value stated in notary deed should be treated as XYZ Ltd's receivable to Shareholders.

Accounting Treatment for Money Reception from Guest

- 1) Money from guest is recorded as XYZ Ltd's Commission Renting Villa Income. Than XYZ Ltd's commission (Long term 10% and Short term Rp 85.000/guest/night) and Villa's Tax is deducted to this income. The variance is recorded as debt to Villa Owner.
- 2) The result of this accounting treatment is XYZ Ltd's income is recorded higher/overstated. So that, the VAT would be collected from Villa owner is higher than it should be.
- 3) The recommendation is XYZ Ltd's income should be admitted only from commission (Long term 10% and Short term Rp 85.000/guest/night), so that VAT collected only based on commission value.
- 4) Therefore, the accounting journal should be as below:

➤ When get money from the guest:	
Cash/Bank (debit)	Rp xxx
Debt to Villa Owner (Account Villa Owner-credit)	Rp xxx
PB 1/Villa's Tax (credit)	Rp xxx
➤ When send commission invoice to Villa Owner	
Debt to Villa Owner (Account Villa Owner-debit)	Rp xx
Commission Renting Villa Income (credit)	Rp xx

Monthly Basic Cost in Management Property Contract

- 1) Monthly Basic Cost from Villa Owner (i.e. Rp 23.906.759 from Z's Villa Owner) was admitted as XYZ Ltd's Income. Villa Operational expenses (i.e. pool maintenance, villa's electricity, villa's internet, etc) were deducted from this income. The Variance of it would be XYZ Ltd's net profit/lost.
- 2) Supplies Purchasing Invoice (Faktur Pajak) from supplier was addressed to XYZ Ltd (instead of Villa Owner).
- 3) This Accounting treatment has positive effect, especially the operational activity would be simpler, but XYZ Ltd's income would be recorded higher than it should be (overstated), so that VAT (which would be collected from Villa Owner) would be higher than it should be.

- 4) The recommendation is XYZ Ltd's income should be admitted only as much as the variance between monthly basic cost and monthly operational expenses of each villa. So that the VAT collected based on this value. By This alternative, the journal should be:
- When receipt monthly basic cost money:

Cash/Bank (debit)	Rp xx	
Debt to Villa Owner (credit)		Rp xx
 - When record supplies expense and other expenses (i.e. villa's electricity payment)

Debt to Villa Owner-Electricity Expense (debit)	Rp xx	
Debt to Villa Owner-Supplies Expense (debit)	Rp xx	
Cash/Bank (credit)		Rp xx
 - When Send Invoice of *Income Service Management Villa* to Villa Owner:

Debt to Villa Owner (debit)	Rp xx	
<i>Income Service Management Villa</i> (credit)		Rp xx
- 5) The Consequence of this alternative would be:
- a. "The Basic Fee" word in Management Property Contract should be revised to "Basic Cost". So that, it's clear stated that it isn't XYZ Ltd's Income.
 - b. Supplies Purchasing Invoice (Faktur Pajak) from supplier should be addressed to each Villa Owner (instead of XYZ Ltd)
 - c. It would be better if Service Management Villa *Income* is in fixed value/percentage from Monthly Basic Cost. So that there is no zero (o) or minus (-) invoice to Villa Owner.

The Comparison VAT calculation between these two alternatives is showed in table 1 below.

Table 1. The Comparison of VAT Calculation between Two Alternatives

Description	Fact		Other Alternative		Variance
	P&L	VAT Payable	P&L	VAT Payable	
Income					
Income Service Management Villa	354.241.767	35.424.177	354.241.767	4.635.097	30.789.080
Commission Renting Villas	33.273.588	3.327.359	33.273.588	3.327.359	-
Income Rent Villa	8.126.766	812.677	8.126.766	812.677	-
Others Income					
Income Extra Cost	32.362.369	3.236.237	32.362.369	3.236.237	-
Others Income	39.393.385	3.939.339	39.393.385	3.939.339	-
Total	467.397.875	46.739.787	467.397.875	15.950.707	30.789.080

Source: Data Analyzed, 2013

XYZ Ltd's Bank Account

- 1) XYZ Ltd only used 1 (one) bank account for all Villa Owner's money (under the name of XYZ Ltd). It seems that all that money belong to XYZ Ltd, so that the cash/bank value of XYZ Ltd was overstated.
- 2) The Recommendation is Bank Account is made q.q for each villa owner and to make sure that the money is belonging to Villa owner (instead of XYZ Ltd), it should be no consolidation bank account.

Tax Obligation Aspect

Based on a review of the data (General Ledger), tax evidence of income tax withholding of Article 23, Article 21, Article 4.2, Article 26 and VAT as well as information from the XYZ Ltd, can be described results of a review where there are several objects that have not done cutting taxes. Tax payable of Withholding Tax and VAT are showed in table 2 below.

Table 2. Tax payable of Withholding Tax and VAT

Description	Tax Base	Tax Payable
Income Tax Art 23	199.857.999	7.994.320
Income Tax Art 21 (exclude permanent staff)	16.267.500	976.050
Income Tax Art 4.2	-	-
Income Tax Art 26	-	-
VAT-out	467.397.875	46.739.787
Vat-in		
Total	683.523.374	55.710.157

Source: Data Analyzed, 2013

For further detailed description, each of the tax objects is described below:

Income Tax Article 23

Based on descriptions in the data, there are several transactions in General Ledger, which are object of Income Tax Article 23 that is the tax base is 199.857.999, so that the tax payable would be Rp 7.994.320. The detail calculation and description about this matter can be found in table 3 below

Table 3. Review of Income Tax Art 23 Per General Ledger and Tax Evidence

No	GENERAL LEDGER		Tax Object		
	No. Acc	Description	Income Tax	Tax Base	Tax Payable
1	6-1105	Expens Outshorching Villas	PPh23	176.629.228	7.065.169
2	6-1110	Expens Advertising	PPh23	1.000.000	40.000
3	6-2105	Expens Outsourcing NLV	PPh23	10.115.200	404.608
4	6-3175	Car Reparation Expenses	PPh23	855.000	34.200
5	6-3185	Maintenance & Engineering office	PPh23	150.000	6.000
6	6-3215	Advertising exp	PPh23	660.000	26.400

No	GENERAL LEDGER		Tax Object		
	No. Acc	Description	Income Tax	Tax Base	Tax Payable
7	6-3220	Rent Car Exp	PPh23	5.400.000	216.000
8	9-2000	Miscellaneous (Outsourcing Hemingway)	PPh23	5.048.571	201.943
		Total		199.857.999	7.994.320

Source: Data Analyzed, 2013

Based on information from the accounting of XYZ Ltd, founded that:

- 1) XYZ Ltd never withheld and report Income Tax Art 23.
- 2) XYZ Ltd didn't know Tax Identity Number (TIN) of the counterparty of transactions which was object to Income Tax Art 23.

The consequence of this situation:

- 1) XYZ Ltd should pay This Income Tax with its own money include interest (2% @ month) and penalty (Rp 100.000 each period-for the lateness report) sanction.
- 2) Without TIN from counterpart, Income Tax art 23 payable was 100% higher.

Suggestions and Recommendations

The Lack of Income Tax Art 23 cuts should be paid and reported using SPT of Tax Income Art 23. XYZ Ltd should immediately ask for the data about the TIN of those parties which the payment are object of the Income Tax Art 23. SPT of Tax Income 23 should be reported as soon as possible to avoid higher interest sanctions.

Income Tax Article 21

Based on descriptions in the data, according to our understanding there are several transactions in General Ledger which are object of Income Tax Article 21 (non-staff). The basic tax calculation (DPP) is Rp 16.267.500 so that the tax payable is Rp 976.050. Based on information from the accounting of XYZ Ltd, XYZ Ltd in fact did not withhold this withholding tax. Tax payable on the above is calculated with assuming that the party payee doesn't have TIN (Tax Identity Number)-Without TIN from counterpart, Income Tax art 21 payable was 20% higher.

Based on information from the accounting of XYZ Ltd, XYZ Ltd didn't know the TIN of those other side parties. The detail calculation and description about this matter can be found in table below.

Table 4. Review Income Tax Art 21 Per General Ledger and Tax Evidence

No	GENERAL LEDGER		Tax Object		
	No. Acc	Description	Income Tax	Tax Base	Tax Payable
1	6-1140	Cleaning Service Villas	Art 21	1.817.500	109.050
2	6-1180	Extra Cost Villa (Cleaning Service and Daily Workers)	Art 21	1.950.000	117.000
3	6-3190	Salary Expens	Art 21	10.250.000	615.000
4	9-2000	Miscellaneous (Photographer payment)	Art 21	2.250.000	135.000
		Total		16.267.500	976.050

Source: Data Analyzed, 2013

Suggestions and Recommendations

The Lack of Income Tax Art 21 cuts should be paid and reported using SPT of Tax Income Art 21. XYZ Ltd should immediately ask for the data about the TIN of those parties which the payment are object of the Income Tax Art 21. SPT of Tax Income 21 should be reported as soon as possible to avoid higher interest sanctions.

Income Tax Art.4.2

Based on a review at the company general ledger, founded that there are no transactions which are object of Income Tax Art.4.2

Income Tax Art.26

Based on a review at the company general ledger, founded that there are no transactions which are object of Income Tax Art.26

VAT

In Fact, in 2013, XYZ Ltd was not registered as taxable entrepreneurs (XYZ Ltd's gross income is under RP 600.000.000 in 2013). If XYZ Ltd was registered as taxable entrepreneurs, so that based on a review against the revenue account at the company general ledger, we found that there are several transactions which are object of VAT cuts. The amount of that transaction which is the object of cutting of VAT amounted Rp 467.397.875 so that the VAT-out would be Rp 46.739.787. The detail calculation and description about this matter can be found in table 5 below.

Table 5. Review VAT Per General Ledger and Tax Evidence

No	GENERAL LEDGER		Tax Object		
	No. Acc	Description	VAT	Tax Base	Tax Payable
1	4-1000	Income Service Management Villa	VAT-out	354.241.767	35.424.177
2	4-2000	Commission Renting Villas	VAT-out	33.273.588	3.327.359
3	4-7000	Income Service Rent Villa	VAT-out	8.126.766	812.677
4	8-3000	Income Extra Cost	VAT-out	32.362.369	3.236.237
5	8-4000	Others Income	VAT-out	39.393.385	3.939.339
Total				467.397.875	46.739.787

Source: Data Analyzed, 2013

Based on information from the accounting of XYZ Ltd, founded that XYZ Ltd never collected and reported VAT from its customer (Villa Owner). XYZ Ltd didn't know Tax Identity Number (TIN) of the counterparty of transactions which was object to VAT.

The consequence of this situation (if XYZ Ltd was registered as Taxable Entrepreneurs) is XYZ Ltd should pay This VAT with its own money include interest (2% @ month) and penalty (Rp 500.000 each period-for the lateness report) sanction.

Suggestions and Recommendations

This Underpaid tax should be paid and reported to tax office. XYZ Ltd should immediately ask for the data about the TIN of those parties which the transactions are object of the VAT. SPT of VAT should be reported as soon as possible to avoid higher interest sanctions. This matter will be very important if in 2014, the gross income of XYZ Ltd is higher

than Rp 4,8 Billion (If in 2014, the gross income of XYZ Ltd is higher than Rp 4,8 Billion, XYZ Ltd should register itself as as Taxable Entrepreneurs.

CONCLUSION

Based on the data analysis above, it can be concluded that there are some problems founded in XYZ Ltd's accounting, law, and taxation aspects. XYZ Ltd should do some improvement in accounting, law, and taxation aspects especially in legal and tax obligation fulfillment.

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