

ANALYSIS OF THE APPLICATION OF ACRUAL BASED ACCOUNTING FOR INCOME ACCORDING TO TAXATION LAW AT PT. MERAPI UTAMA PHARMA MEDAN

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Abstract: The aim of writing this thesis is to determine the application of accrual-based accounting to income according to tax law at PT. Merapi Utama Pharma Medan. The analytical method used in this research is descriptive. Data analysis techniques in this study used descriptive analysis techniques. The data source used in this study is secondary data, namely data obtained from the company's written documents. The data collection method used in this study is the method of observation, interviews and documentation in the form of financial report data. Based on the results of research and discussion on the application of Accrual Based Accounting to income according to the Tax Law at PT. Merapi Utama Pharma Medan which is supported by the data obtained, the authors can draw conclusions Overall PT. Merapi Utama Pharma Medan has not implemented tax accounting in accordance with the rules and regulations regulated in the applicable tax law. There is a fiscal reconciliation report because of the difference between revenue and expense recognition in financial accounting and tax accounting. There are 2 types of fiscal reconciliation which are grouped based on their differences, namely fixed differences and time differences. The fiscal reconciliation report occurred due to positive fiscal corrections and negative fiscal corrections. The difference in taxable income (PKP) is caused by costs that are not recognized as costs in accounting according to tax but are recognized according to commercial accounting, where these costs can reduce the company's taxable income (PKP).

Keywords: Accrual Based Accounting, Fiscal Reconciliation, Fiscal Correction

Introduction

Financial reports are part of financial reporting which consists of several elements, namely financial position report, profit and loss report, change in equity report, cash flow report and notes to financial reports. Financial reports can be said to be appropriate if they are understandable, relevant, reliable, comparable and consistent. In general, every company, whether large or small, must have notes on financial reports where these financial reports are required to be reported fairly and can provide an overview of the company's financial position, performance, changes in equity and cash flow.

The preparation of financial reports cannot be separated from the choice of methods, techniques and accounting policies. The choice of methods and techniques in accounting can have an effect on revenue recognition. In preparing fair financial reports there are several factors that influence it, one of which is the financial report component, namely the profit and loss statement (Lumingkewas, 2013).

The profit and loss report is a glimpse of business development through financial information obtained from the level of profit and loss achieved by an entity. The main elements of an income statement are income and expenses. In summary, it can be seen that what is meant by income is an inflow of assets or other increase in assets or settlement of an entity's obligations (or a combination of both) from the delivery of goods, provision of services, or other activities which constitute the main or central operations of the company. And, what is meant by expenses is the outflow of assets or other use of assets or the occurrence (emergence) of an entity's liabilities (or a combination of both) caused by the delivery or manufacture of goods, provision of services, or other activities which constitute the main or central operations of the company . (Hery, 2012).

In terms of taxation, tax revenue is a revenue-contributing component that has the largest portion in the state revenue and expenditure budget (APBN) of the Republic of Indonesia. Based on this reason, the implementation of tax revenue accounting policies, systems and procedures is very important. Tax revenues in Indonesia include Income Tax Revenue, Value Added Tax, Land and Building Tax, Land and Building Rights Acquisition Fee, and Stamp Duty.

So far, the government still uses Government Accounting Standards (SAP) based on Cash to Accrual which is based on Government Regulation Number 24 of 2005. This Government Regulation stipulates that tax revenue is recognized when cash enters the state account. The application of the cash basis makes it easier to record and report tax income because it is only based on certain fiscal tax income without paying attention to when the income was actually generated. However, this creates weaknesses because the reported income does not represent the actual situation so that the reporting becomes less reliable and accountable.

In determining accrual-based Government Accounting Standards, the Government replaced Government Regulation Number 24 of 2005 with Government Regulation Number 71 of 2010. The scope of Government Regulation Number 71 of 2010 includes Accrual-Based SAP and Cash-Based SAP Towards Accrual. SAP is accrual based with a time limit of four years from the date of enactment. The steps to be taken in implementing the accrual basis consist of technical and practical steps. The technical step consists of projecting income and expenditure in the cash-based Budget Realization Report (LRA) into income and expenses in the accrual-based Operational Report. To project tax revenues in the Operational Report, this is done through a post containing estimated taxes that will potentially be received. The holding post is tax receivables. Meanwhile, practical steps are taken by preparing competent human resources within the government environment.

In operational practice PT. Merapi Utama Pharma Medan does not find it difficult to measure and recognize company revenue. However, from the initial survey conducted, the financial reports recorded by PT. Merapi Utama Pharma Medan still does not meet generally accepted accounting standards. Generally accepted accounting regarding income reveals that income is an inflow of funds or assets (assets). In this principle, every income must be recorded as general income when business activities occur, for example the sale of certain goods or services. Meanwhile, Law Number 28 of 2007 concerning General Provisions and Tax Procedures as amended by Law 7 of 2021 concerning Harmonization of Tax Regulations defines income as the right of the central/regional government which is recognized as an addition to equity in the relevant fiscal year period and does not need to be repaid. . Most users of the current standard view revenue recognition as when government rights arise. However, in SAP (Government Accounting System) it is not explained when government rights arise. The government uses the criteria contained in Technical Bulletin Number 24 concerning Tax Revenue Accounting to recognize tax revenue. In the Technical Bulletin there are 3 methods for recognizing tax income which are based on the tax collection method, namely self assessment,

official assessment and withholding tax. The Indonesian government has implemented the accrual basis in recording transactions since 2010, when Government Regulation (PP) Number 71 of 2010 was issued. The accrual basis records transactions when they occur regardless of when cash is received or disbursed.

PT. Merapi Utama Pharma Medan records income simply for the value of transactions carried out every day. Then make an annual recapitulation of all daily transaction records at the end of the year.

Besides that, in distributing its products, PT. Merapi Utama Pharma Medan uses indirect distribution channels to its customers, namely pharmacies, hospitals and drug stores. Data on realization and sales targets at PT. Merapi Utama Pharma Medan from 2018-2022.

PT. Sales Realization and Target Data Table. Merapi Utama Pharma Medan.

Year	Sales Volume (Rp Million)		Percentage of Achievement
	Realization	Target	
2018	280,816	290,506	97.63%
2019	310.124	330.120	94.81%
2020	390,336	360.110	108.83%
2021	430,322	580,195	74.44%
2022	450,702	680,795	66.43%

Source: Accounting and finance section (2023)

From the data above, it can be seen that the overall realization and sales targets of PT. Merapi Utama Pharma Medan from 2018-2022, only 2020 exceeded the sales increase target of 108.83%. One thing that needs to be considered is the realization and sales targets of PT. Merapi Utama Pharma Medan even in 2018, 2019, 2021 and 2022 tends not to be achieved.

Other data relates to cooperation agreements carried out by PT. Merapi Utama Pharma Medan with its distributors, especially pharmacies and drug stores. The cooperation agreement between both parties aims to encourage distribution channel programs to be in line with the expectations of both parties. The following table 1.2 provides an overview of PT's efforts. Merapi Utama Pharma Medan builds a commitment to collaboration with its distributors. Data Table of Collaboration Commitment and Form of Sales PT. Merapi Utama Pharma Medan.

Year	Drugstore			Drug store		
	Number of Commitments	Cash Sales	Credit sales	Number of Commitments	Cash Sales	Credit sales
2018	27	9%	91%	13	10%	90%
2019	14	10%	90%	10	12%	88%
2020	32	6%	94%	24	14%	86%
2021	27	5%	95%	29	9%	91%
2022	19	11%	89%	11	15%	85%

Source: Accounting and finance section (2023)

The table data above shows that in 2019-2020 there was an increase in the number of collaboration commitments between PT. Merapi Utama Pharma Medan with pharmacies and there was an increase in the percentage of credit sales. Most sales with pharmacies and drug

stores are credit sales and only a small portion of sales are in the form of cash. In 2022, there will be an increase in the number of cash sales of 11% for pharmacies and 15% for drug stores.

Problems that occur at PT. Merapi Utama Pharma Medan in accounting is a cash credit sale in revenue recognition after partial or full payment from the customer. The preparation of financial reports is still simple because it is a branch office. The head office is on Jl. Cilosari no. 25, Cikini, Jakarta. In recognizing and measuring income in financial statements, PT. Merapi Utama Pharma Medan cannot yet apply whether it is based on cash basis or accrual basis. This results in the information presented in the income statement being inaccurate and can cause errors in decision making by company management. Besides that, the problems that occurred at PT. Merapi Utama Pharma Medan shows that the presentation of financial reports is often inconsistent.

Sales are recognized as revenue after the customer has paid the full scale of the tax factor. In the accrual basis, revenue will be recognized when the company has the right to collect the results of the transaction. And using the accrual basis does not care about when cash will be received and when cash will be disbursed.

Apart from that, the company does not have a sales journal *adjustment* for the income that must be received so that the financial reports presented are less accurate, because there are account balances at the end of the period that do not correspond to reality. This adjustment entry *is* important to update *the* balance of company accounts which may require adjustment as a result of the principle of the accrual basis.

Based on this statement, the author chose a topic for research with the title: "Analysis of the Implementation of Accrual-Based Accounting for Income according to the Tax Law at PT. Merapi Utama Pharma Medan"

Method

This type of research is descriptive research. According to Sugiyono (2016) descriptive research is a research model that attempts to describe and interpret objects according to what they are. This research was carried out by collecting research data obtained from PT. Merapi Utama Pharma Medan to explain accrual-based accounting records based on existing data to be concluded, processed, then compared with theory so that in the end it produces conclusions in the research described which is about "Analysis of the Application of Accrual-Based Accounting to Income according to the Taxation Law at PT. Merapi Utama Pharma Medan".

Result and Discussion

Accrual-Based Tax Income Recording Mechanism

In accounting, transactions related to accrual-based Tax Revenue are Tax Revenue, Tax Receivables and Cash Receipts. Cash receipts obtained by the State from tax payments go directly into the State General Treasury Account so they are not recorded in the financial statements. So what is recorded in the financial statements is tax income and tax receivables. Tax revenues are presented in the Operational Report, meanwhile Tax receivables are presented in the Balance Sheet.

Companies are required to maintain bookkeeping and prepare financial reports, especially profit and loss reports. The Profit/Loss Report is part of a company's financial report produced in one accounting period which describes the elements of the company's income and expenses to produce a net profit. The following is the profit and loss calculation data for PT. Merapi Utama Pharma 2022 - 2021:

PT Commercial Profit and Loss Calculation Table. Merapi Utama Pharma 2022 – 2021 (in thousands)

	Notes/ Notes	2022	2021
SALE CLEAN	43.51	43,436,966,667	14,327,964,032
BURDEN POINT SALE	44.51	(35,063,953,691)	(9,213,096,732)
PROFIT DIRTY		8,373,012,976	5,114,867,300
Selling expenses	45	(2,498,969,484)	(2,331,337,782)
Burden general And administration	46	(2,308,392,490)	(1,796,637,805)
Burden study, developmentAnd surveillance	47	(257,100,567)	(158,002,185)
PROFIT BUSINESS		3,308,550,435	828,889,528
Income other, clean	48	99,809,948	272,996,585
Income finance	49	73,629,418	30,690,264
Burden finance	50	(826,727,030)	(725,285,474)
PROFIT BEFORE TAX INCOME		2,655,262,771	407,290,903
BENEFIT (BURDEN) TAX INCOME			
Tax now	12c	(1,180,099,747)	(179,660,652)
Tax deferred	12c,12e	456,125,575	61,554,927
Total burden tax income		(723,974,172)	(118,105,725)
PROFIT YEAR WALK		1,931,288,599	289,185,178

Fiscal Reconciliation

Reconciliation is the process of matching financial transaction data processed by several different systems/subsystems based on the same source document. Fiscal reconciliation is the process of adjusting commercial profits that differ from fiscal provisions to produce net income/profit that is in accordance with tax provisions. This is done to be able to obtain Taxable Income (PKP).

In the accounting sense, fiscal reconciliation is one way to reconcile several differences that exist in commercial financial reports which have been prepared based on the financial accounting system and with financial reports which have also been prepared based on the preparation of the fiscal system. These financial reports are generally prepared based on the financial accounting standards that apply in Indonesia, which generally are not necessarily the same and in accordance with the tax regulations/provisions that exist in Indonesia.

Meanwhile, in taxation, fiscal reconciliation is carried out to prepare a company's financial report which must be in accordance with existing fiscal regulations and will then be used as the basis for preparing a company's Income Tax Return which will be reported to the tax office. Fiscal reconciliation contained in taxation is in the form of an attachment to the annual

corporate income tax return which contains adjustments between commercial profit and loss calculated before tax and profit and loss that have been calculated in accordance with the tax provisions, which are compiled on the total of expenses or expenses and income.

Reconciliation between profit before tax income according to report profit make a loss commercial with income fiscalis as following:

PT Fiscal Reconciliation Table. Merapi Utama Pharma 2022 – 2021 (in thousands)

	2022	2021
Profit before tax according to report profit		
make a loss consolidationProfit before tax	2,655,262,771	407.290.903
Entity Child Elimination	(401,656,608)	(91,440,700)
	237,603,533	86,436,925
Profit before tax Company	<u>2,491,209,696</u>	<u>402.287.128</u>
Different time:		
Burden rewards post Work	60,591,402	48,255,435
Benefit payments	(25,166,721)	(15,378,709)
Reserve loss impairment receivables business And etc	57,023,717	11,949,756
Backup recovery impairment loss mark receivables business And etc	(19,562,785)	(2,344,631)
Loss reserves decline mark supply	35,940,504	9,708,004
Backup recovery loss decline mark supply	(5,120,278)	(6,755,656)
Contract obligations	2,005,523,672	-
Burden deferred assignment	(6,317,631)	-
Total different time	<u>2,102,911,880</u>	<u>45,434,199</u>
Different still:		
Burden Which No can deducted	195.262.210	44,425,846

Dividend income	(6,351,759)	–
Income worn tax final	(70,983,619)	(14,304,130)
Totally different still	<u>117,926,832</u>	<u>30,121,716</u>
Estimated income hit tax Company	<u>4,712,048,408</u>	<u>477,843,043</u>
Burden tax now	1,036,650,650	105.125.469
Reduced tax income paid in advance		
Chapter 22	35,319,430	26,464,382
Chapter 23	131,796	173,466
Chapter 25	<u>107,229,997</u>	<u>57,053,745</u>
Total	<u>142,681,223</u>	<u>83,691,593</u>
Estimate not enough pay income tax body	<u>893,969,427</u>	<u>21,433,876</u>

Reconciliation between income tax expenses with results multiplication profit before tax income And tariff tax Which applies is as follows:

	<u>2 0 2 2</u>	<u>2 0 2 1</u>
Profit before tax according to report profit- make a loss consolidation Profit before tax Entity Child Elimination	2,655,262,771	407.290.903
	(401,656,608)	(91,440,700)
	237,603,533	86,436,925
Profit before tax Company	<u>2,491,209,696</u>	<u>402.287.128</u>
Tax benefits according to rates tax effective Which applies	548,066,133	88,503,168
Influence tax on burden/ (income) which is not can be taken into account Burden Which No can deducted	42,957,686	9,773,686
Dividend income Income worn tax final	(1,397,387)	–
	(15,616,396)	(3,146,908)

Adjustment deferred tax Company	625,075	(48,009,144)
Burden tax income Company	<u>574.635.111</u>	<u>47,120,802</u>
Entity Child:		
Tax now	122,223,583	74,535,183
Adjustment year Then	21,225,514	-
Tax deferred	5,889,964	(3,550,260)
Burden tax income consolidation	<u>723.974.172</u>	<u>118.105.725</u>

Based on data from PT. Merapi Utama Pharma above, it can be seen that the calculations according to fiscal and commercial are different. This results in greater taxable income (PKP) according to the fiscal plan. This is because there is a reduction in costs carried out by the fiscal. This reduction in costs can occur because the company has not implemented the applicable tax regulations, which has an impact on the amount of tax the company must pay being greater.

Discussion

In the accounting sense, fiscal reconciliation is one way to reconcile several differences that exist in commercial financial reports which have been prepared based on the financial accounting system and with financial reports which have also been prepared based on the preparation of the fiscal system. These financial reports are generally prepared based on the financial accounting standards that apply in Indonesia, which generally are not necessarily the same and in accordance with the tax regulations/provisions that exist in Indonesia.

Meanwhile, in taxation, fiscal reconciliation is carried out to prepare a company's financial report which must be in accordance with existing fiscal regulations and will then be used as the basis for preparing a company's Income Tax Return which will be reported to the tax office. Fiscal reconciliation contained in taxation is in the form of an attachment to the annual corporate income tax return which contains adjustments between commercial profit and loss calculated before tax and profit and loss that have been calculated in accordance with the tax provisions, which are compiled on the total of expenses or expenses and income.

Fiscal reconciliation has 2 types which are grouped based on differences, namely fixed differences and time differences. Fixed difference reconciliation is a type of fiscal reconciliation that occurs due to transactions that have been recognized by the taxpayer as expenses or income or expenses according to financial accounting standards. This type of reconciliation is the difference between profits subject to tax and accounting profits that have not been subject to tax which arises because transactions cannot be automatically written off in another period according to the tax law.

Profit before tax is also called *Earnings Before Tax (EBIT)* is the company's overall income before being subject to corporate tax deductions. Meanwhile, profit after tax is profit obtained from gross profit minus taxes, interest and company operational costs. Apart from these two types of profit, there are 2 other types of profit which are also important in preparing an income statement, namely gross sales profit and operational profit. Gross profit on sales is the difference between cost of goods sold and net sales. The gross profit on sales has not been

reduced by the company's operational expenses in a certain period. Meanwhile, net operating profit is the reduction of gross sales income with all production costs, administrative costs, sales costs and other operational costs.

In terms of income recognition, the cause of different fiscal corrections still occurs due to the emergence of dividends. Based on commercial accounting, it is called income, whereas according to the Income Tax Law it is not included as income. Meanwhile, based on commercial accounting, it is income, whereas according to the Income Tax Law it is subject to Final Income Tax such as income in the form of: (1) Lottery prizes (2) Transfer of assets in the form of land and/or buildings (3) Rental of land and/or buildings (4) Construction services (5) Interest on deposits and other savings

Based on commercial accounting, the recognition of costs or correction expenses is included in costs, whereas the Income Tax Law says otherwise and does not reduce gross income such as costs for obtaining, collecting and maintaining income: (1) which are not included in the tax object (2) which are subject to tax based on income calculation norms (3) whose taxation is final. Apart from that, it also takes the form of: (1) Rewards in connection with work or services provided in the form of goods, not money. (2) Administrative sanctions such as fines, interest, increases and criminal sanctions relating to the implementation of legislation in the field of taxation (3) Income tax (4) Other costs which according to the Income Tax Law cannot be charged.

Fixed Difference Fiscal Reconciliation Table PT. Merapi Utama Pharma 2022 – 2021 (in thousands)

	2022	2021
Different still:		
Burden Which No can deducted	195.262.210	44,425,846
Dividend income	(6,351,759)	-
Income worn tax final	(70,983,619)	(14,304,130)
Totally different still	117,926,832	30,121,716

The table above shows that different fiscal corrections will still occur due to the emergence of dividends in 2022. The treatment of the fiscal correction itself is stated in the tax regulations Law no. 36 concerning PPh Fiscal corrections are divided into two, namely positive and negative corrections. Positive fiscal correction is to increase commercial profits or Taxable Income (PhKP) profits. On the other hand, a negative fiscal correction is reducing commercial profits or PhKP profits. From the table above, there will be a negative fiscal correction in 2022.

Time differences occur due to differences in the timing of recognition of both income and costs between the accounting system and the taxation system. In this case, the recognition of income in commercial accounting is received after more than one year, whereas according to tax law, the income must be recognized when it is received at once. This difference causes the recording of deferred tax liabilities which are temporarily deductible and can result in recording of the deferred tax assets themselves. So, tax transactions and commercial accounting transactions are the same, but the cost allocation times are different.

Some examples of differences in recognition that require fiscal reconciliation due to differences in time according to tax law: (1) The only depreciation methods that may be used are the straight line and declining balance methods. (2) The only inventory valuation method that may be used is the FIFO average method. (3) Allowance for bad debts is not permitted except for certain businesses based on the Income Tax law.

PT. Time Difference Fiscal Reconciliation Table . Merapi Utama Pharma 2022 – 2021 (in thousands)

	2022	2021
Different time:		
Burden rewards post Work	60,591,402	48,255,435
Benefit payments	(25,166,721)	(15,378,709)
Reserve loss impairment receivables business And etc	57,023,717	11,949,756
Backup recovery impairment loss mark receivables business And etc	(19,562,785)	(2,344,631)
Loss reserves decline mark Supply	35,940,504	9,708,004
Backup recovery loss decline mark supply	(5,120,278)	(6,755,656)
Contract obligations	2,005,523,672	–
Burden deferred Assignment	(6,317,631)	–
Total different time	2,102,911,880	45,434,199

From the table above, it shows that time-varying fiscal corrections occur due to post-employment benefits expenses, benefit payments, reserves for impairment losses on trade receivables and others, recovery of reserves for impairment losses on trade receivables and others, reserves for impairment losses on inventories, recovery reserves inventory impairment losses, contact liabilities and assignment deferred expenses. The positive fiscal correction occurred due to post-employment benefits expenses, reserves for impairment losses on trade receivables and others, reserves for impairment losses on inventory and contact liabilities. Negative fiscal correction occurred due to benefit payments, recovery of reserves for impairment losses on inventories, recovery of reserves for impairment losses on inventories and assignment deferred expenses.

Current tax expense is the amount of income tax payable on taxable income in one period . Meanwhile, **deferred tax** is a tax burden (*deferred tax expense*) or tax benefit (*deferred tax income*) which can have the effect of increasing or reducing the tax burden for the year in question, when viewed from the tax aspect.

Table of Current Tax and Deferred Tax in Commercial Financial Reports of PT. Merapi Utama Pharma 2022 – 2021 (in thousands)

2022 2021

BENEFIT (BURDEN)

TAX INCOME

Tax now	12c	(1,180,099,747)	(179,660,652)
Tax deferred	12c,12e	456.125.575	61,554,927
Total burden tax income		<u>(723,974,172)</u>	<u>(118,105,725)</u>

**Table of Current Tax and Deferred Tax in Fiscal Reconciliation
PT. Merapi Utama Pharma 2022 – 2021 (in thousands)**

	<u>2022</u>	<u>2021</u>
Burden tax now	1,036,650,650	105.125.469
Adjustment Company deferred tax	<u>625,075</u>	<u>(48,009,144)</u>

From the table above, there are differences in the calculation of current tax and deferred tax between commercial financial reports and fiscal reconciliation.

Conclusion

Based on the results of research and discussion on the application of Accrual Based Accounting to income according to the Tax Law at PT. Merapi Utama Pharma Medan is supported by the data obtained, the author can draw the following conclusions: Overall PT. Merapi Utama Pharma Medan has not implemented tax accounting in accordance with the rules and regulations regulated in the applicable tax law. The existence of a fiscal reconciliation report is due to the difference between the recognition of income and costs in financial accounting and tax accounting. Fiscal reconciliation has 2 types which are grouped based on differences, namely fixed differences and time differences. The fiscal reconciliation report occurs because of positive fiscal corrections and negative fiscal corrections. The difference in taxable income (PKP) is caused by costs that are not recognized as costs in accounting according to tax but are recognized according to commercial accounting, where these costs can reduce the company's taxable income (PKP).

Based on the conclusions outlined above, the author provides several suggestions which are considered to be able to help various parties interested in taxation. In implementing tax accounting, companies should be firmly guided by applicable tax laws. Because the law regulates in detail the terms and conditions which have been ratified by the government, making it easier for companies to prepare financial reports. The application of good tax accounting is very useful for a company, namely including making tax plans and strategies, presenting analysis and predictions regarding the company's tax potential in the future, being able to apply accounting treatment or behavior for tax events, as material for company evaluation, increasing tax awareness for taxpayers.

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