ABSTRAK

Qurifa Faradhata Kerin 2026, Analisis Kesesuaian Pencatatan Penjualan dalam Menentukan Peredaran Bruto untuk Pelaporan Pajak Penghasilan Badan pada CV XYZ. Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (1) Dr. Anny Widiasmara, S.E., M.Si., CSRS. (II) Rihan Mustafa Zahri, S.E., M.Ak.

Penelitian ini bertujuan menganalisis kesesuaian pencatatan penjualan CV XYZ dalam menentukan peredaran bruto, penerapan Pajak Penghasilan (PPh) Final tarif 0,5% berdasarkan PP Nomor 55 Tahun 2022, serta kesesuaian batas waktu penggunaannya. Penelitian menggunakan pendekatan kualitatif deskriptif dengan rancangan studi kasus, melalui observasi, wawancara, dan dokumentasi atas data penjualan CV XYZ periode 2018 - 2025. Hasil penelitian menunjukkan peredaran bruto tahun 2022 sebesar Rp1.903.166.580, namun belum sepenuhnya sesuai prinsip akrual akibat transaksi tunai tanpa nota, uang muka belum tercatat sebagai pendapatan, dan lemahnya sistem administrasi manual. Penerapan PPh Final 0,5% dengan total setoran Rp9.515.833 secara prosedural telah sesuai regulasi, tetapi CV XYZ telah melewati batas waktu penggunaan fasilitas tersebut sejak tahun pajak 2022 sehingga seharusnya beralih ke skema PPh Tidak Final Pasal 17 dengan tarif efektif 11%. Simulasi menunjukkan pajak yang seharusnya dibayar sebesar Rp37.743.014, sehingga terdapat potensi kekurangan pembayaran pajak sebesar Rp28.227.181 yang berisiko menimbulkan Surat Ketetapan Pajak Kurang Bayar (SKPKB) apabila tidak segera dikoreksi oleh perusahaan.

Kata Kunci: Pencatatan Penjualan, Peredaran Bruto, PPh Final 0,5%, PPh Badan Tidak Final, PP Nomor 55 Tahun 2022

ABSTRACT

Qurifa Faradhata Kerin 2026, Analysis of the Conformity of Sales Recording in Determining Gross Turnover for Corporate Income Tax Reporting at CV XYZ. Final Project. Diploma 3 Tax Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisors: (1) Dr. Anny Widiasmara, S.E., M.Sc., CSRS. (2) Rihan Mustafa Zahri, S.E., M.Ak.

This study aims to analyze the conformity of CV XYZ's sales recording in determining gross turnover, the application of the Final Income Tax (PPh) rate of 0.5% based on Government Regulation Number 55 of 2022, and the appropriateness of the time limit for its use. The research used a descriptive qualitative approach with a case study design, through observation, interviews, and documentation of CV XYZ's sales data for the 2018-2025 period. The results showed that gross turnover in 2022 was Rp1,903,166,580, but it was not fully in accordance with the accrual principle due to cash transactions without receipts, down payments not yet recorded as income, and a weak manual administration system. The application of Final Income Tax of 0.5% with a total payment of Rp9,515,833 was procedurally in accordance with regulations, but CV XYZ had passed the deadline for using this facility since the 2022 tax year and should have switched to the Non-Final Income Tax Article 17 scheme with an effective rate of 11%. Simulations showed that the tax that should have been paid was Rp37,743,014, resulting in a potential tax underpayment of Rp28,227,181 which risks resulting in a Tax Underpayment Assessment Letter (SKPKB) if not immediately corrected by the company.

Keywords: Sales Recording, Gross Turnover, 0.5% Final Income Tax, Non-Final Corporate Income Tax, Government Regulation Number 55 of 2022