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# Analysis Of Corporate Taxpayer Compliance Examination On Income Tax: From Income And Expense Testing To Financial Statement-Related Accounts

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**Abstract**

*Corporate Income Tax (PPh) is a type of subjective-objective tax levied on income received or obtained by a business entity in one tax year, with calculations based on the principle of self-assessment through a fiscal reconciliation mechanism on commercial financial statements. These characteristics make tax audits an important instrument for tax authorities to test the accuracy of income, expenses, fiscal loss compensation, application of rates, tax credits, and the relationship of these accounts to the financial statements of Corporate Taxpayers. This article aims to review the literature on the procedures and scope of Corporate Income Tax audits, covering five main aspects of testing, namely testing on income, testing on costs, testing on fiscal loss compensation, testing the correctness of the application of rates, testing on tax credits, and testing accounts related to financial statements. The method used is a library research study with a qualitative descriptive approach to tax laws and related academic literature. The study results indicate that the Corporate Income Tax audit is conducted through systematic fiscal reconciliation testing to ensure the alignment between commercial profit and fiscal profit, as stipulated in the Income Tax Law in conjunction with the Law on Harmonization of Tax Regulations and Regulation of the Minister of Finance Number 15 of 2025 concerning Tax Audits. Audit effectiveness ultimately plays a crucial role in maintaining fiscal equity and optimizing state revenue from the Corporate Income Tax sector.*

**Keywords: tax audit, Corporate Income Tax, fiscal correction, fiscal loss compensation, tax compliance, PMK 15/2025**

## INTRODUCTION

Corporate Income Tax (PPh) is a tax imposed on income received or earned by a business entity in a tax year, whether derived from business activities or other sources. As a subjective-objective tax whose calculation is based on the taxpayer's financial



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statements, PPh Badan requires a fiscal reconciliation process, namely an adjustment between commercial profits prepared according to Financial Accounting Standards and fiscal profits calculated according to applicable tax regulations (Mardiasmo, 2024).

The self-assessment system adopted in the collection of Corporate Income Tax gives Taxpayers the trust to calculate, account for, pay, and report their own tax obligations. The consequence of this system is the need for a supervisory mechanism through tax audits to test the material accuracy of income, expenses, and other fiscal treatments that affect the amount of Taxable Income and tax payable. The provisions of Article 29 paragraph (1) of the Law on General Provisions and Tax Procedures (KUP) authorize the Director General of Taxes to carry out audits to test taxpayers' compliance with their tax obligations.

In practice, there are differences in treatment (permanent differences and time differences) between commercial accounting and tax provisions that are the main source of fiscal corrections, both positive fiscal corrections that increase taxable income and negative fiscal corrections that reduce it. Various studies have shown that errors in making fiscal corrections, for example, on costs that should be deductible but are incorrectly corrected, or conversely, costs that do not qualify as a reduction in gross income but are still charged, are often found in tax audits and have an impact on underpayment or overpayment of Corporate Income Tax (Fauziyah, 2022). Similar findings were also reported in a recent study of the financial statements of CV New Vila Selamanya, which showed that positive and negative fiscal corrections simultaneously resulted in a significant difference between commercial profit and Taxable Income (Jurnal Kajian Ilmiah Multidisiplin (JKIM) [check author], 2026).

The updated tax audit procedures through Minister of Finance Regulation Number 15 of 2025 concerning Tax Audits have also expanded the scope of compliance testing aspects, including testing of Corporate Income Tax, which now includes more detailed testing of income, expenses, fiscal loss compensation, rates, and tax credits. This regulation also represents an adjustment to Government Regulation Number 50 of 2022 concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations (Directorate General of Taxes, 2025b). Therefore, a comprehensive understanding of the procedures and scope of Corporate Income Tax audits is important, both for tax officials as audit implementers and for Corporate Taxpayers as audited parties, to minimize the risk of tax disputes.

## LITERATURE REVIEW

### Tax Audit Concept

Tax audit is defined as a series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on an audit


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standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations (Directorate General of Taxes, 2025a; Mardiasmo, 2024). In the context of Corporate Income Tax, the audit is directed to test the accuracy of all components that form Taxable Income, starting from gross income, deductions from gross income (costs), to compensation for fiscal losses and tax credits that have been calculated by the Taxpayer.

The audit authority is derived from Article 29 paragraph (1) of the KUP Law, which states that the Director General of Taxes is authorized to conduct audits to test taxpayer compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations (Lim & Indrawati, 2019). Tax audits have a dual function, namely as a tool for testing material compliance with the accuracy of reported tax calculations, as well as an educational tool that encourages taxpayers to be more disciplined in carrying out their tax obligations.

Technically, PMK Number 15 of 2025 expands the scope of audits for compliance testing from seven to fourteen aspects, and expands the scope of audits for other purposes from eleven to twenty-five aspects. Audits are also grouped into comprehensive audits, focused audits, and specific audits, with varying timeframes depending on the complexity of the case (Directorate General of Taxes, 2025b). For taxpayers with complex financial transactions or transfer pricing issues, the audit period can be extended to a maximum of four months.

**The Concept of Fiscal Reconciliation and Correction**

Fiscal reconciliation is the process of adjusting commercial profits prepared based on Financial Accounting Standards with fiscal profits calculated based on tax provisions, as the basis for calculating Taxable Income and Corporate Income Tax payable (Wijaya & Widjaja, 2019). A recent literature review confirms that this process is a crucial element in aligning the differences in income and expense treatment between commercial financial statements referring to Financial Accounting Standards and fiscal statements referring to tax provisions, and that Taxpayers' financial statements in practice still often require adjustments because they are not fully aligned with the provisions of the Income Tax Law (Bria, Taek, Nauk, & Ekasari, 2025). Differences between commercial and fiscal accounting are generally classified into two, namely permanent differences, which arise because income or expenses are recognized commercially but not recognized fiscally or vice versa, and temporary differences, which arise because of differences in methods or timing of recognition between accounting and taxation, for example in the depreciation method of fixed assets.

Positive fiscal corrections are made when there are costs that have been charged commercially but do not qualify as a deduction from gross income according to Article 9


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of the Income Tax Law, thereby increasing Taxable Income. Conversely, negative fiscal corrections are made for income that has been recognized commercially but is not taxable or has been subject to final tax, thereby reducing Taxable Income (Salindeho, 2022). Accuracy in making fiscal corrections is crucial because correction errors, whether made excessively (over-correction) or not made at all when corrections should be made, will directly impact the amount of tax payable reported by the Taxpayer.

**Corporate Income Tax Rates and Compensation for Fiscal Losses**

Based on Article 17 paragraph (1) letter b of the Income Tax Law in conjunction with the HPP Law, the current general Corporate Income Tax rate is 22% of Taxable Income, effective from the 2022 tax year (Online Pajak, 2026). Public companies that meet the requirements of minimum public share ownership of 40% can obtain a lower rate of 19%, while Corporate Taxpayers with certain gross turnover (up to IDR 50 billion) obtain a rate reduction facility of 50% based on Article 31E of the Income Tax Law, which is applied to the portion of Taxable Income from gross turnover up to IDR 4.8 billion (PB Taxand, 2025). The final income tax scheme of 0.5% of gross turnover for Taxpayers with gross turnover not exceeding IDR 4.8 billion per year was originally regulated in Government Regulation Number 55 of 2022, which was then amended by Government Regulation Number 20 of 2026. Based on this change, the rate and limit of gross turnover of this scheme did not change, but the scope of the subject was tightened: since April 22, 2026, the unlimited time facility only applies to individual Taxpayers and corporate Taxpayers in the form of a Sole Proprietorship established by one person, as well as domestic cooperative Taxpayers, while other Corporate Taxpayers such as non-individual limited liability companies, limited partnerships (CVs), firms, and Village-Owned Enterprises (BUMDes) can no longer become new users and can only continue to utilize this facility until the current period ends (Directorate General of Taxes, 2026).

In addition to the tariff, Taxable Income is also affected by fiscal loss compensation as regulated in Article 6 paragraph (2) of the Income Tax Law. If the gross income after deducting deductions as referred to in Article 6 paragraph (1) of the Income Tax Law is found to have a loss, then the loss can be compensated with income starting from the next tax year consecutively for up to five years (Klik Pajak, 2025). This mechanism uses a carry forward system, where losses that are not fully compensated until the fifth year will be forfeited and cannot be used again in subsequent years.

**Research methods**

This article uses library research with a qualitative descriptive approach. The data used are sourced from secondary sources, namely applicable tax laws and regulations (the KUP Law, the Income Tax Law, the HPP Law, Government Regulations, and the


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Minister of Finance Regulations), tax textbooks, and academic literature in the form of national scientific journal articles relevant to the topics of fiscal correction, fiscal reconciliation, and corporate income tax audits.

The academic literature used was limited to articles published between 2019 and 2026, with priority given to publications from the last five years (2021–2026) to maintain the relevance of the discussion, particularly regarding changes in audit provisions following PMK 15/2025. Literature searches were conducted on the official portals of the Directorate General of Taxes and the Ministry of Finance, national regulatory databases (peraturan.go.id, jdih.kemenkeu.go.id), and national scientific journal portals (Garuda, Google Scholar, and campus journal repositories), using the keywords "fiscal correction," "fiscal reconciliation," "corporate income tax audit," and "PMK 15/2025." Articles that did not contain a clear research methodology or were sourced from non-academic websites without a traceable legal basis were excluded from the review.

The collected data was then analyzed descriptively to map the procedures and scope of the Corporate Income Tax audit into five testing aspects, then synthesized with previous research findings to enrich the discussion.

## DISCUSSION

The audit of Corporate Income Tax is conducted through systematic testing of five main aspects. The following discussion describes each aspect sequentially.

### 1. Testing of Income

Income testing aims to ensure that all income received or earned by a Corporate Taxpayer, both from business and non-business activities, has been reported completely and correctly in the Annual Corporate Income Tax Return (SPT). The auditor matches sales or income data in the commercial financial statements with the figures reported in the SPT, and investigates the possibility of unrecorded income, such as income from the sale of assets, interest income, exchange rate differences, or other income outside the core business activities.

This test also includes the identification of income that is final or excluded from tax objects, as regulated in Article 4 paragraph (2) and Article 4 paragraph (3) of the Income Tax Law, so that there are no errors in combining final income into income subject to general rates, or conversely, negligence in including final income in the calculation of taxes that have been deducted by other parties (Klik Pajak, 2025). Accuracy in this aspect is the basis for the accuracy of all calculations of Taxable Income in the next stage.

### 2. Testing of Costs

Testing of costs is the most complex aspect in the examination of Corporate Income Tax, considering the wide range of costs that Taxpayers can charge in commercial financial reports. The auditor tests whether the costs charged meet the


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criteria as a reduction in gross income (deductible expense) as regulated in Article 6 paragraph (1) of the Income Tax Law, namely costs that are directly or indirectly related to business activities to obtain, collect, and maintain income (PAJAK.COM, 2022).

On the other hand, the auditor also examines whether there are costs that should not be deductible (non-deductible expense) as regulated in Article 9 of the Income Tax Law, for example profit distribution, costs for the personal interests of shareholders, tax administration sanctions, or costs that are not supported by adequate evidence and nominative lists. Recent research on the costs of in-kind benefits and benefits shows that costs such as employee social benefits that are not directly related to business activities to obtain, collect, and maintain income must be corrected positively based on Article 6 paragraph (1) of the Income Tax Law in conjunction with Article 23 of PP Number 55 of 2022 (IJEMA Journal [check author], 2025), as further regulated in the Regulation of the Minister of Finance Number 66 of 2023 concerning Income Tax Treatment of Replacement or Rewards in Connection with Work or Services in the Form of In-Kind and/or Benefits, which confirms that in-kind/benefit costs can only be deducted from the employer's gross income as long as they are related to activities to obtain, collect, and maintain income. Various other empirical studies also found that fiscal correction errors on costs often occur in two directions, namely Taxpayers make positive fiscal corrections on costs that actually qualify as deductible expenses (such as bank administration fees or fines for late completion of commercial work), or conversely, do not make corrections on costs that should be corrected, such as costs that are in the nature of providing enjoyment without a nominative list, and in the case of CV Berlian Jaya, similar errors were also found in the charging of costs that were not supported by adequate supporting evidence (Wijaya & Widjaja, 2019; Balance: Jurnal Akuntansi dan Manajemen [check author], 2025). The auditor in this case plays a role in correcting these inaccuracies so that Taxable Income reflects the actual conditions.

The nominative list requirements also apply specifically to promotional costs and entertainment costs (representation/banquets), which are respectively regulated in the Minister of Finance Regulation Number 02/PMK.03/2010 concerning Promotional Costs that Can Be Deducted from Gross Income and the Circular Letter of the Director General of Taxes Number SE-27/PJ.22/1986. Both costs can only be deducted from gross income if the Taxpayer attaches a nominative list containing the identity of the recipient, date, form and type of costs, and the amount of costs and taxes deducted; the absence of a nominative list makes all of these costs non-deductible, as was also found to be one of the causes of positive fiscal corrections in research on the financial statements of PT XYZ (Jurnal Ilmiah Mahasiswa Akuntansi (JIMA) [check author], 2023).

Cost testing also includes an assessment of asset depreciation and amortization, where the auditor ensures that the depreciation methods and rates used by the Taxpayer


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are in accordance with the asset group and fiscal rate provisions, considering that differences in depreciation methods between commercial and fiscal accounting are one of the most common sources of fiscal corrections encountered in audit practice (Wijaya & Widjaja, 2019).

**3. Fiscal Loss Compensation Testing**

Fiscal loss compensation testing is carried out to ensure that the fiscal losses compensated by the Taxpayer in the tax year being audited are truly sourced from legitimate fiscal losses from previous years and are still within the compensation period for five consecutive years as stipulated in Article 6 paragraph (2) of the Income Tax Law (Sekolapedia, 2026). The auditor traces the history of the Taxpayer's fiscal profit and loss in previous years to validate the amount of fiscal loss balance that can still be compensated, and ensures that there are no losses that have passed the five-year time limit but are still being compensated (compensation expiration).

This testing is important because errors in recording or calculating fiscal loss carryforwards directly impact the amount of Taxable Income. Auditors also note that only fiscal losses, not commercial losses, can be carried forward. Therefore, if there are fiscal corrections to prior years' financial statements, the balance of the fiscal loss carryforwards is also adjusted accordingly.

**4. Testing the Correctness of Tariff Application**

The testing of the application of rates is carried out to ensure that Corporate Taxpayers have applied the appropriate Income Tax rate according to their business category and scale. The auditor tests the suitability between the Taxpayer's gross turnover and the applicable rate scheme, namely the general rate of 22% based on Article 17 paragraph (1) letter b of the Income Tax Law, a special rate of 19% for public companies that meet the requirements for public share ownership, a 50% rate reduction facility based on Article 31E of the Income Tax Law for Taxpayers with gross turnover of up to IDR 50 billion, or a final rate of 0.5% for Taxpayers with gross turnover not exceeding IDR 4.8 billion according to PP 55/2022 as amended by PP 20/2026 (Online Tax, 2026). Since the enactment of PP 20/2026, auditors need to specifically note that this 0.5% final rate facility is no longer generally available to all Corporate Taxpayers, but only to bodies in the form of Individual Companies and cooperatives that meet the criteria, so that its application by other forms of Corporate Taxpayers outside the transition period provided is a potential finding of correction (Directorate General of Taxes, 2026).

Mistakes in selecting a tariff scheme are one of the common findings in audits, considering that the calculation of Article 31E facilities, which is proportional (only applies to the portion of Taxable Income from gross turnover up to IDR 4.8 billion), often requires special care to avoid the application of incorrect rates to the entire Taxable Income (PB Taxand, 2025).


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**5. Testing of Tax Credits**

Tax credit testing is conducted to ensure the conformity between the amount of tax credit calculated by the Taxpayer in the Annual Tax Return with the valid withholding tax or collection evidence. The tax credits tested include installments of Article 25 Income Tax that have been paid throughout the current year, Article 22 Income Tax collected by other parties for import activities or purchases of certain goods, Article 23 Income Tax withheld from income from capital, services, or certain activities, as well as Income Tax paid or owed abroad that can be credited based on Article 24 of the Income Tax Law (Going Concern Journal [check author], 2019).

The auditor ensures that the calculated tax credit is supported by valid withholding/collection evidence recorded in the tax administration system, to prevent double crediting or crediting of invalid withholding evidence. Errors in this aspect directly impact the calculation of Tax Still Due or Overpaid Tax, making it one of the final aspects determining the final outcome of a Corporate Income Tax audit.

**6. Testing of Accounts Related to Financial Statements**

As a closing aspect, the auditor examines the relationship between all the results of the income, expenses, fiscal loss compensation, rates, and tax credit tests with the items in the Taxpayer's financial statements as a whole, including the income statement, balance sheet, and notes to the financial statements. The auditor conducts a complete fiscal reconciliation, comparing commercial profit before tax with fiscal profit after correction, to ensure that all differences (permanent differences and time differences) have been identified and treated appropriately (Wijaya & Widjaja, 2019; Jurnal Kajian Ilmiah Multidisiper (JKIM) [check author], 2026).

In addition, the auditor also examines the consistency between balance sheet accounts, such as fixed assets and accumulated depreciation, with corrected fiscal depreciation, and tax payable accounts with the reconciled tax payable amount. Equalization techniques are also used to compare income figures in the Annual Corporate Income Tax Return with submission figures in the Periodic VAT Return, to detect possible income that has not been consistently reported across both types of taxes.

**7. Synthesis of Discussion**

The five aspects of testing above essentially form a complete fiscal reconciliation series, starting from testing the accuracy of income and expenses as components of fiscal profit, followed by testing fiscal loss compensation and the application of rates as determinants of the amount of tax payable, to testing tax credits and financial statement accounts as final confirmation of the material and formal accuracy of Corporate Income Tax reporting. This systematic testing framework is in line with the audit standards


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stipulated in PMK 15/2025, which emphasizes that audits must be carried out objectively and professionally based on adequate evidence (Directorate General of Taxes, 2025b).

Findings from various previous studies indicate that fiscal corrections, whether stemming from taxpayer errors or audit results, have a significant impact on the amount of taxable income and tax payable, thus ensuring the accurate application of Article 6 and Article 9 of the Income Tax Law is key to maintaining corporate income tax compliance (Salindeho, 2022; Wijaya & Widjaja, 2019). Recent literature reviews also confirm that gaps between taxpayer recording practices and the provisions of the Income Tax Law are still relatively common, thus consistent testing of the five aspects remains relevant as a supervisory instrument (Bria, Taek, Nauk, & Ekasari, 2025). Therefore, consistent implementation of the five aspects of testing not only serves to correct tax underpayments in the audited year but also encourages continuous improvement in corporate taxpayer financial and tax reporting governance.

Empirical support for the relationship between audits, compliance, and Corporate Income Tax revenue is further strengthened by various applied studies at several Tax Service Offices and Regional Offices of the Directorate General of Taxes in Indonesia. A study at the East Denpasar Tax Office (KPP Pratama) found that taxpayer compliance and tax audits influenced the revenue of Article 25/29 Income Tax of Corporate Taxpayers (Sari & Afriyanti, 2012), in line with findings at the Manado Tax Office (KPP Pratama) and the Bantaeng Tax Office (KPP Pratama) which demonstrated the role of audits in increasing the effectiveness of tax revenue (Sitanggang, Saerang, & Sabijono, 2014; Rustan, 2019). Research at the East Jakarta Regional Office of the Directorate General of Taxes also confirmed that corporate taxpayer compliance is the main determinant of corporate income tax revenue (Menanda, Darmansyah, & Mulyadi, 2020), while studies at the Serang Pratama Tax Office and the Raba Bima Pratama Tax Office emphasized the role of joint audits of arrears collection in securing corporate tax revenue (Monica & Andi, 2019; Muhammad & Sunarto, 2018). Similar results were also obtained from studies at the Jakarta Sawah Besar Satu Tax Office and various other Tax Service Offices, which showed that the combination of compliance, audits, and tax collection jointly influenced Corporate Income Tax revenue, although the magnitude of the influence of each factor varied between regions (Riyadi, Setiawan, & Alfarago, 2021; Anam, Moehaditoyo, & Dirmayani, 2018; Kastolani & Ardiyanto, 2017; Mahendra & Sukartha, 2014; Meiliawati, 2013; Suhendra, 2010; Rw et al., 2018; Desideria & Ngadiman, 2019).

In addition to compliance and acceptance aspects, the quality of audit implementation is also determined by the sufficiency of evidence and the professionalism of the tax auditor. Studies on evidentiary practices in tax disputes indicate that audit findings must be supported by valid, relevant, and adequate evidence to be defensible according to the auditor's professional judgment (Kusuma, Setiawan, & Sugiharto, 2018),


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while a phenomenological study of auditors confirms that professionalism is defined as the implementation of audits that comply with procedures (Syailendra, 2019). Regarding fiscal corrections and tariff application, research on CV. X shows that the difference in cost recognition between commercial accounting and tax provisions requires fiscal corrections to obtain accurate Corporate Income Tax payable (Kahar & Gunawan, 2020), while studies on changes in Corporate Income Tax rates in 2010 indicate a tendency for profit management practices around the period of tariff changes (Dwiyanti & Sukartha, 2013; Joni, 2015). In a broader context, international literature also confirms that the effectiveness of tax compliance audits and enforcement is an important instrument for tax authorities to maintain the reliability of the self-assessment system (Slemrod, 2018).

## CONCLUSION

Based on the above study, it can be concluded that the Corporate Income Tax audit is a compliance monitoring instrument that is systematically implemented through five main testing aspects: income testing, expenses testing, fiscal loss compensation testing, testing the correctness of tariff application, testing tax credits, and testing accounts related to financial statements. The audit implementation is guided by the Income Tax Law in conjunction with the HPP Law and Minister of Finance Regulation Number 15 of 2025 concerning Tax Audits.

The complexity of fiscal reconciliation, particularly in distinguishing deductible and non-deductible expenses, the implementation of a tiered tariff scheme based on business scale, and the five-year fiscal loss compensation mechanism, requires auditors to carefully examine each component of Taxable Income. Overall, these five aspects of testing are interrelated and function as a unified control mechanism to ensure the material and formal accuracy of taxpayers' corporate income tax reporting.

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