

Aspek perpajakan, akuntansi dan bisnis restrukturisasi perusahaan dalam bentuk kuasi reorganisasi studi kasus pada pt bank x tbk

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Abstrak

Monetary sector especially banking constitutes a sector which at most getting some facilities from the government referring to the economic crisis impact. These facilities include aid of liquidity from the central bank (BLBI), transfer of credit stuck, fund of recapitalization, revaluation of assets and permit for quasi reorganization. Bank X uses additional paid in capital coming from recapitalization fund for deficit elimination through quasi reorganization. Actually this method is aimed by bank at distributing earnings. The Bank wants to release from the failure of managing bank at the past which is it can be seen from the deficit by vanishing it. From the taxation prospective, the bank always makes any effort to carry over her fiscal lost despite the lost commercial has been eliminated. They can set and adjust the tax regulation to accommodate its interest for example the tax regulation about The Use of Book Value for Corporate Restructuring Transaction. Revaluation of assets and quasi reorganization are used to compensate her profit against loss and then the remaining profit may be distributed without taxable before. From the accounting aspect, the Bank X only eliminates the deficit to additional paid in capital account because it doesn't follow the accounting procedure for quasi reorganization. The Bank X doesn't revalue its assets to the fair value at the date of quasi reorganization by the way the value of retained earnings account do not become zero. The Bank X doesn't have significant impairment of its assets so that it doesn't have any reason for quasi reorganization. Another principle for quasi reorganization that the firm after quasi reorganization start from newly are not fulfilled by Bank X because there are still profit balance expressing management interest. From the business aspect, quasi reorganization doesn't have significant effect to Bank X performance. Performance and healthy of Bank X measured with financial and CAR rasio does not effected by deficit amount. The study was taken by analyzing and comparing the implementation of quasi reorganization at the Bank X with the rules and theory thereof. This study was also taken by interviewing a couple of people who have competence. The important finding of this analysis is that the Bank X may release from mistakes of past management by engineering her deficit elimination and also the Bank X can enjoy as maximum its earnings through fiscal loss compensation. Pursuant to that finding, there is required to be conducted the observation of applying of quasi reorganization according to accounting standard and there is required the clearer taxation and accounting regulation to be made so that quasi reorganization can not be used solely to divide profit.