

Teori dan praktik pembukuan untuk perpajakan proyek kerja sama operasi : Studi kasus PT Truba Jurong Engineering - Daewoo Corporation

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Abstrak

The economic development may result in physical development growth that has to be done by construction service provider. This service may be provided locally or in other country area. While doing this construction service, the provider often faces a big safety risk and extra ordinary investment together with efficiency challenges. That is why the construction companies are always found to provide the big job in a joint operation form in order to share risks and benefits one another in a same level of quality.

There are some key problems: (1) how to apply a good accounting process in a joint operation form (2) tax consequences of establishing a false form of joint operation (3) tax consequences of establishing a true form of joint operation in tax accounting view. In order to answer those key problems, the research was taken on Truba - Daewoo Joint Operation case. The focus of this research would be a study of literatures related to construction services in a Joint Operation form.

As a result of data analysis and discussion, the conclusion of this process is (1) Truba - Daewoo Joint Operation was not established in a good Joint Operation form. There was no accounting process so you would not know the performance of this establishment immediately. There was also no tax return made as requested. Actually, based on this research, this Joint Operation should have accounting process because this form is really the same as Partnership, especially for tax purpose (2) there are some risks that could be happened. These risks are tax fines and penalties because of no accounting process. This condition could make tax auditors confuse because they would find no financial report so they could not determine tax payable amount (3) there are no clear tax rules as a guide for Joint Operation.

The recommendations for these problems are (1) there is a need of having a clear tax rule for Joint Operation so there would be no disputes and no confusion of being a good taxpayer for Joint Operation. Government should pay attention on this matter (2) Construction Service Providers should have awareness on the terms that have same meaning with Joint Operation, such as consortium, joint operation, joint venture. This awareness is needed in order to avoid any unlimited disputes (3) Construction Companies should understand what client needs and wants related to commercial aspect (4) Construction Companies from the very beginning of construction service (from contract preparations) should be well prepared in order to understand the contract in detail.