

Comparative Analysis of Fixed Asset Depreciation Rates Based on PSAK 16 and Law No. 36 of 2008 for the Optimization of Corporate Income Tax (Case Study at PT AKD)

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Abstract

Purpose – This study aims to analyze the differences in the calculation of fixed asset depreciation based on PSAK 16 and the Indonesian Income Tax Law (Law No. 36 of 2008), as well as their impact on Corporate Income Tax (PPh Badan) at PT AKD.

Design/methodology/approach – The research employs a descriptive qualitative approach using primary data obtained from interviews and secondary data from financial statements and tax documents of the year 2023.

Findings – The results reveal that depreciation expenses under PSAK 16 amounted to Rp. 915.887.500, while under the tax regulation it reached Rp. 953.701.062. This discrepancy led to different financial outcomes: the commercial report recorded a pre-tax profit of Rp 19.133.487 with Corporate Income Tax payable of Rp. 4.209.367, whereas the fiscal report showed a pre-tax loss Rp. 18.680.575, resulting in no income that differences in depreciation treatment can be utilized as a legal tax planning strategy to achieve tax efficiency.

Research limitations/implications – This study is limited to one case study in a single company, thus the result may not be generalized across industries. Future research should expand to multiple sectors to strengthen the empirical evidence. Nonetheless, the study highlights the importance of aligning accounting standards and tax regulation in corporate financial management and strategic tax planning.

INTRODUCTION

Depreciation of fixed assets is one of the most significant cost components in both accounting and taxation, as it directly affects net income and corporate tax obligations. Companies operating in the construction sector, such as PT AKD, heavily rely on fixed assets such as machinery, project vehicles, and technical equipment, which involve substantial investment values and long economic lives. Therefore, the accounting treatment of depreciation plays a crucial role not only in financial reporting but also calculating tax liabilities.

In practice, there are fundamental differences between the depreciation rules under PSAK 16 and those regulated in the Income Tax Law (Law No. 36 of 2008). PSAK 16 allows

companies flexibility in choosing depreciation methods that reflect the economic benefits of assets, while tax regulations restrict methods and useful lives according to government classifications. These differences generate fiscal adjustments that effect Taxable Income (PKP) and the amount of Corporate Income Tax payable. This issue has become even more significant since the enactment of the Tax Harmonization Law (Law No. 7 of 2021), which set the Corporate Income Tax rate at 22%.

Several previous studies have shown that differences in depreciation methods significantly influence fiscal profit and corporate tax liabilities. (Rahmawati et al., 2023) revealed that the choice of depreciation methods directly impact the amount of tax burden, while (Hendra et al., 2023) emphasized that variations in useful lives and depreciation rates effect tax efficiency. Nevertheless, studies that specifically focus on the application of differences between PSAK 16 and tax regulations in construction companies remain limited.

Based on this phenomenon, this study focuses on a comparative analysis of fixed asset depreciation rates according to PSAK 26 and Law No. 36 of 2008, as well as their implications of optimizing Corporate Income Tax payment. A case study on PT AKD is conducted to provide empirical insights into how differences between accounting and tax treatments of depreciation can be utilized as a legal and efficient tax planning strategy.

LITERATUR REVIEW

Fixed Assets and Depreciation

Fixed assets are long-term tangible resources awned by a company that are used in operations and are not intended for sale (Kieso et al., 2017). They include machinery, buildings, vehicles, and equipment. since fixed assets provide benefits over multiple periods, their cost must be systematically allocated throughout their useful life through depreciation. Depreciation is therefore not a valuation method, but rather an allocation of cost representing the gradual consumption of the asset's economic benefits.

Depreciation under PSAK 16

According to the Indonesian Financial Accounting Standards (PSAK 16), companies have flexibility in choosing depreciation methods that best reflect the consumption pattern of the asset's future economic benefits. Common methods include:

1. Straight-line method.
2. Declining-balance method, and
3. Units-of-production method.

PSAK 16 emphasizes judgement in estimating useful life, residual value, and depreciation method, which allows entities to align accounting with their operational characteristics ((IAI), 2015)

Depreciation under Taxation (Law No. 36 of 2008)

In contrast, the Indonesian Income Tax Law (Undang-Undang Pajak Penghasilan, 2008) prescribes specific rules for depreciation. Companies are required to follow depreciation rate and useful live predetermined by the government, limited to the straight-line and declining-

balance methods. Fixed assets are classified into four groups with different useful lives and depreciations rates, as shown below.

Asset Groups under Income Tax Law (Law No. 36/2008)

Asset Group	Useful Life (Years)	Depreciation Rates as intended in	
		Paragraph (1)	Paragraph (2)
I. Not a Building			
Group 1	4 years	25%	50%
Group 2	8 years	12,5%	25%
Group 3	16 years	6,25%	12,5%
Group 4	20 years	5%	10%
II. Building			
Permanent	20 years	5%	
Not Permanent	10 years	10%	

(Undang-Undang Pajak Penghasilan, 2008)

This rigid classification aims to standardize tax reporting and prevent manipulation. However, it often creates timing differences compared to PSAK 16, leading to fiscal corrections in taxable income.

Previous Studies

(Rahmawati et al., 2023) found that differences in depreciation method create significant variations in taxable income and corporate income tax liabilities. Similarly, (Hendra et al., 2023) demonstrated that discrepancies in useful life and depreciation rate between accounting standards and tax regulations directly impact the amount of corporate tax payable. (Anggraeni et al., 2025) further highlighted that after the enactment of the Harmonized Tax Law (UU HPP), with a corporate income tax rate of 22%, the role of depreciation differences in tax planning has become even more strategic.

Research Gap

Although many studies have discussed depreciation in accounting and taxation, research specifically focusing on how companies can leverage these differences as part of legal tax planning strategies remains limited. In particular, case-based evidence in construction companies—where fixed assets represent a significant proportion of investment—is still scarce. This study addresses that gap by analyzing PT AKD, a construction company with substantial fixed assets holdings.

RESEARCH METHOD

Research Design

This study applies a qualitative descriptive approach (Sugiyono, 2023). This qualitative

method is used to examine the research object in its natural setting, with the researcher acting as the primary instrument of data collection. The aim is to describe the differences in fixed asset depreciation rates based on PSAK 16 and the Income Tax Law (Law No. 36 of 2008) and to analyze their impact on optimizing corporate income tax at PT AKD.

The research involved recalculating depreciation expenses of fixed assets according to both PSAK 16 and taxation rules, comparing the results, and analyzing their effects on taxable income and corporate income tax payable.

Research Location and Period

The research was conducted at PT AKD, located at Grand Galaxy City, JL. Boulevard Raya Blok RSN No. 62, Bekasi Selatan, Kota Bekasi, West Java, 17149. The study covered the 2023 fiscal year and was carried out between June and July 2025.

Data Sources

The study utilized both primary and secondary data:

1. **Primary data**-obtained through semi-structured interviews with company personnel responsible for accounting and taxation, including the head of accounting and finance staff. The interviews explored the depreciation methods adopted under PSAK 16 and tax regulations, as well as the company's rationale in applying them. Direct observations were also made to align reported practices with actual records.
2. **Secondary Data**-collected from supporting document such as:
 - PT AKD's 2023 financial statements,
 - Fixed asset registers and depreciation schedules,
 - Annual corporate income tax return (SPT PPh Badan),
 - Relevant accounting and tax regulations, including PSAK 16, Law No. 6/3008 on Income Tax, and Ministry of Finance Regulation No. 96/PMK.03/2009

Data Collection Techniques

There techniques were employed:

1. **Interview**-conducted a semi-structured format to obtain detailed information about depreciation practices and tax reporting.
2. **Documentation**-involving collection and review of written evidence such as financial reports, fixed assets lists, and tax fillings.
3. **Observation**-direct observation of depreciation recording processes to ensure consistency between theory, interviews, and actual company practice.

RESULTS

Depreciation Expense According to PSAK 16

Based on interviews with the accounting staff of PT AKD, the company applies the straight-line method (PSAK 16) for depreciation of fixed assets. Table 1 presents the calculating results for 2023.

Table 1. Fixed Assets and Depreciation Expense According to PSAK 16 (2023)

NO	Assets Type	Acquisition Cost	Accumulated Depreciation	2023 Depreciation	Book Value 2023
	Machinery &				
1	Equipment	Rp5.665.600.000	Rp3.508.004.166	Rp708.200.000	Rp2.157.595.834
2	Vehicles	Rp1.151.500.000	Rp835.411.458	Rp100.187.500	Rp316.088.542
	Office				
3	Equipment	Rp430.000.000	Rp421.041.667	Rp107.500.000	Rp8.958.333
	Total	Rp7.247.100.000	Rp4.764.457.291	Rp915.887.500	Rp2.482.642.709

Profit and Corporate Income Tax (Commercial)

Adjustment using PSAK 16 depreciation affects profit before tax, as shown in Table 2.

Table 2. Profit and Corporate Income Tax (Commercial)

Description	Amount
Revenue	Rp 5.308.835.236
COGS	Rp 3.636.800.054
Gross Profit	Rp 1.672.035.182
Operating Expenses	Rp 737.014.195
Depreciation (PSAK)	Rp 915.887.500
Profit Before Tax	Rp 19.133.487
CIT Payable (22%)	Rp 4.209.367

Depreciation Expense According to Tax Regulation

Using fiscal rules (UU PPh Pasal 11 & PMK 96/PMK.03/2009), depreciation folloes declining balance method. Table 3 summarizes fiscal depreciation for 2023.

Table 3. Fiscal Depreciation Expense (2023)

No	Assets Type	Fiscal Group	Rate	Beginning Book Value	Depreciation (2023)
1	Machinery & Equip.	II	25%	Rp 2.865.795.833	Rp 716.448.958
2	Vehicles	I	50%	Rp 416.276.042	Rp 208.138.021
3	Office Equipment	II	25%	Rp 116.458.333	Rp 29.114.583
	Total				Rp 953.701.562

Profit and Corporate Income Tax (Fiscal)

Table 4. Profit and Corporate Income Tax (Fiscal)

Description	Amount
Revenue	Rp 5.308.835.236
COGS	Rp 3.636.800.054
Gross Profit	Rp 1.672.035.182
Operating Expenses	Rp 737.014.195
Depreciation (Tax)	Rp 953.701.562
Profit Before Tax	-Rp 18.680.575
CIT Payable (22%)	Rp 0 (Nil)

DISCUSSIONS

The result reveal significant differences in depreciation expenses calculated under PSAK 16 and tax regulations, which directly affect profit before tax and Corporate Income Tax (CIT) payable. Table 5 shows that total depreciation based in PSAK 16 amounted to Rp. 915.887.500. while under fiscal rules it reached Rp. 953.701.562. This gap arises because PSAK 16 applies the straight-line method with useful lives determined by technical considerations, whereas tax regulations stipulate fixed assets categories with normative depreciation rates using the declining balance method.

Table 5. Comparison of Depreciation Expense (2023)

Component	PSAK 16	Tax Regulation
Depreciation Expense	Rp 915.887.500	Rp 953.701.562

This difference impact taxable income and CIT. Based on PSAK 16, PT AKD reported profit before tax Rp. 19.133.487, with CIT payable of Rp. 4.209.367. In contrast, fiscal reporting showed a tax loss of Rp. 18.680.575, resulting in no CIT payable

Table 6. Comparison of Profit Before Tax and CIT (2023)

Component	PSAK 16	Tax Regulation
Profit Before Tax	Rp 19.133.487	-Rp 18.680.575
CIT Payable (22%)	Rp 4.209.367	Rp 0 (Nil)

These findings demonstrate that the application of fiscal depreciation provides companies with an opportunity to reduce tax liability legally through higher expense recognition. Such practices align with tax planning strategies that aim to optimize tax efficiency. However, the use of fiscal methods also poses potential risks, including stricter tax audits, higher administrative costs, and reputational concerns if perceived as aggressive tax

avoidance.

In line with previous studies, this research confirms that differences in accounting and fiscal depreciation can be strategically used for tax optimization. Nevertheless, companies must balance efficiency with compliance, ensuring that tax planning does not jeopardize sustainability and credibility In the long term.

CONCLUSIONS

Bases on the results of the research conducted at PT AKD, the following conclusions can be drawn:

1. The calculation of fixed asset depreciation at PT AKD under PSAK No. 16 is carried out using the straight-line method, with useful lives determined based on the estimated economic life of each asset in accordance with company policy. This depreciation expense each year. The total depreciation expense for 2023 under PSAK 16 amounted Rp. 915.887.500.
2. The calculation of fixed asset depreciation at PT AKD under Law No. 36 of 2008 is carried out in accordance with the fiscal provisions of article 11 of the Income Tax Law, whereby fixed assets are classified into specific categories and depreciated using the declining balance method. The total depreciation expense under tax regulations for 2023 amounted to Rp. 953.701.562
3. Comparative analysis between PSAK 16 and Law No. 36 of 2008 shows that the tax regulation method results in a higher depreciation expense, with a difference of Rp. 37.814.062, which leads to a reduction in profit before tax. Profit before tax under PSAK 16 was recorded at Rp. 18.133.487, resulting in Corporate Income tax payable of Rp. 4.209.367. Meanwhile, under the fiscal approach, a tax loss of Rp. 18.680.575 was recorded, resulting in no payable Corporate Income Tax (RP. 0). This indicated that the tax regulation approach can serve as a legal strategy for optimizing corporate tax expenses, provided it remains in compliance with applicable regulations.

IMPLICATIONS AND LIMITATIONS

In conducting this research, the author acknowledges several limitations that may effect the result and scope of the analysis. These limitations include:

1. Data limitation-This study only utilizes data from a single reporting period (2023) and is restricted to one company, PT AKD. Consequently, the finding cannot be fully generalized to other companies or business sectors.
2. Time and Information Access Constraints-Limited time and restricted access to certain internal company document posed challenges in obtaining more detailed supporting data, particularly related to the determination of asset useful lives and the company's comprehensive tax reporting strategies.

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