



**ANALYSIS OF THE APPLICATION OF THE FIXED ASSETS  
DEPRECIATION METHOD REVIEWED FROM THE POINT OF  
FINANCIAL ACCOUNTING STANDARDS (SAK) AND TAXATION**

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## **Abstract**

Analysis of the Application of Fixed Assets Depreciation Method from the perspective of Financial Accounting Standards (SAK) and the taxation law.

The results show that the company has implemented in this case the statement of financial accounting standards No. 16 which has "converged" with International Financial Reporting Standards (IFRS) in the calculation of fixed assets. The depreciation calculation for fixed assets that is used by the company is the straight-line method. Fixed assets are calculated using the straight-line method grouped based on the classification and the rates charged are also in accordance with the tariffs imposed by the Taxation Law. The company management does not need to make fiscal corrections on the depreciation calculation of the company's fixed assets.

**Keywords:** Depreciation, Fixed Assets, Financial Accounting Standards (SAK)

## **I. INTRODUCTION**

The company has fixed assets which are used to carry out all its activities. Fixed assets are assets owned by a company whose physical appearance is concrete. Fixed assets include: land, buildings, offices, shops and factories, machines, inventory, vehicles and other equipment. These fixed assets are very important for the company to achieve its goals.

Fixed assets are used by the company to carry out all its operational activities. The fixed assets owned by the company will experience depreciation every year. Depreciation of fixed assets can be calculated from the time the fixed assets are purchased or used by the company in carrying out operational activities. Fixed assets

play an important role in the company or company assets that it wants to develop. The problem that often arises in connection with depreciation of fixed assets is that the calculation of depreciation on fixed assets each year affects the financial statements presented, especially the company's balance sheet.

This research is supported by a replication of Sihombing's (2016) research, that every company in general must be able to apply depreciation methods to each fixed asset appropriately and correctly, because different depreciation methods will result in different allocations of depreciation costs and affect the profits that will be obtained by the company. If the company's fixed asset depreciation method is not

in accordance with generally accepted accounting principles or in accordance with the company's conditions, it will affect the income that will be reported each accounting period.

Fixed assets that are too large will cause large fixed expenses for the company and will reduce the company's profits. On the other hand, if the company's fixed assets are too small, the equipment purchased will not be modern enough and will be detrimental to the company, so that the company cannot compete in the market and the company will lose the market. Therefore, fixed assets need to receive serious attention from management because they involve a fairly material amount of funds for the company.

These fixed assets will experience depreciation every year from their acquisition price. Depreciation costs for fixed assets are calculated according to Financial Accounting Standards No. 16 that applies and the methods for calculating depreciation costs that are recognized are the straight line method and the declining balance method. According to the applicable Tax Law, the straight line method is recognized for buildings, whereas other than buildings the straight line or declining balance method can be used.

These fixed assets are presented in the company's balance sheet. The company's balance sheet should be presented based on SAK No. 16 which came into force then fully converged IFRS. IFRS (International Financial Reporting Standards) is an effort to strengthen the global financial architecture and find long-term solutions to the lack of transparency in financial information.

Coco fiber is like coir made from coconut shells. This company is a company that runs an export trading business. The fixed assets of the CSK company are land, machinery, vehicles, computers, laptops and other tools and equipment. The fixed asset depreciation method that will be applied to companies is the straight-

line method which is used to calculate the depreciation of fixed assets based on their different types and economic lives, which will of course be determined correctly. The application of the depreciation method applied has an influence on the profits that will be obtained by the company. Therefore, the depreciation expense of fixed assets in this company must be allocated according to their economic life or useful life to be able to produce better profits. Fixed assets whose depreciation using the straight line method is determined by the company at the end of the year, there is a difference in the calculation due to an error in the calculation due to employees neglecting to include the addition of new fixed assets due to the purchase being made in December. The difference in depreciation from the addition of fixed assets from negligence in calculating the depreciation of fixed assets in the company has an impact on the company's profits. If the company's depreciation expense increases, the company's profit will decrease in accordance with the reduction in the depreciation expense itself.

## **II. LITERATURE REVIEW**

According to Samryn (2015:4), one of the important elements in an accounting information system is the grouping of transactions according to their activity cycle. By implementing the transaction cycle application in the accounting information system, management can identify activity relationships with the information attached to each activity. In general, the transaction cycle in a company includes the financial cycle, expenditure or purchasing cycle, and income cycle. Apart from these three cycles, in industrial companies there is also a production cycle. The cycle grouping is derived from the activities of selling, buying, receiving cash, disbursing cash and includes the value of

money in commitments that must be completed by transaction actors in the future.

According to Badriyah (2015: 5), accounting is a science which contains how humans think so as to produce a conceptual framework of thinking about principles, standards, assumptions, techniques and existing procedures used as a basis for financial reporting. Financial reporting must be accurate, accountable and contain information that is useful in monitoring decision making for its users.

### Understanding Financial Reports

According to Syakur (2015:22) "Financial reports describe the financial impact of transactions that have occurred during a certain period, classified into several large groups according to their economic characteristics".

According to Hanafi and Halim (2016:49), "Company financial reports are an important source of information in addition to other information such as industry information, economic conditions, company market share, management quality and others."

### Types of Financial Reports

According to Harahap (2018:4), the accounting system or process will produce financial reports. The financial report contains the following:

1. A list of balance sheets that depicts a company's financial position on a specific date. The balance sheet describes the position of assets, debts and capital on a certain date.
2. Profit and loss calculation which describes the total results, costs, profit/loss of the company in a certain period. Profit and loss describes the results received by the company during

a certain period as well as the costs incurred to obtain these results and the profits.

3. Reports and sources of use of funds.

The cash flow report is an overview of cash inflows and cash outflows which in the report format is divided into groups of operating activities, investment activities and financing activities.

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### Purpose of Financial Reports

According to Hery (2017:6), the objectives of financial reports are:

1. To provide reliable financial information regarding assets and liabilities as well as capital of a company.
2. To provide reliable information regarding changes in net assets (assets minus liabilities) of a company that may arise from business activities in order to earn profits.
3. To provide financial information that helps report users in assessing the company's potential to generate profits.
4. To provide other important information regarding changes in assets and liabilities of a company, such as information regarding financing and investment activities.
5. To disclose as far as possible other information related to financial reports that is relevant for the needs of report users, such as information regarding the accounting policies adopted by the company.

### **III. RESEARCH METHODS**

#### **Research Object**

The object of the research is Depreciation of Fixed Assets Viewed from a Financial Accounting Standards (SAK) perspective and Depreciation of Fixed Assets Viewed from a taxation perspective.

Depreciation of Fixed Assets Viewed from the perspective of Financial Accounting Standards (SAK) is a depreciation method that can be used to calculate the amount of depreciation that can be charged as a cost for all non-building fixed assets that must be consistent.

Depreciation of Fixed Assets Viewed from a tax perspective, one of the differences between accounting and taxation depreciation policies is the useful life and depreciation method.

#### **Data collection technique**

Primary data and secondary data collection techniques carried out by the author:

##### **1. Interview**

Researchers conducted interviews with the personnel division because the data needed for this research had to go through the personnel department by conducting interviews. The personnel department will provide the data needed by researchers according to the title of this thesis. The personnel department will confirm with the accounting department to provide data on the company's fixed assets up to the depreciation of its fixed assets. The company's accounting department provides information on the company's fixed assets through this interview. The interview data regarding recognition of fixed assets, depreciation of fixed assets and presentation in financial reports.

##### **2. Literature**

This research uses supporting theory as a research reference related to the analysis of the application of fixed asset depreciation methods in terms of Financial Accounting Standards (SAK) and taxation. The literature used by researchers, especially in Chapter II, discusses accounting, fixed assets and their depreciation in accordance with the title of this thesis.

#### **Data Types and Sources**

The research data is descriptive and qualitative. Descriptive research was carried out by researchers comparing fixed asset depreciation methods from the perspective of Financial Accounting Standards (SAK) and taxation. In this case, the type of qualitative data needed is an explanation from the company, the history and organizational structure of the company, the accounting policies used by the company and written statements from the company.

The data source for this research uses primary data and secondary data.

### **IV. RESEARCH RESULTS AND DISCUSSION**

The company has fixed assets that are used to carry out its operational activities. Company fixed assets are tangible assets held for use in operating activities or for administrative purposes that are expected to be used for more than one period. The following are fixed assets in a company:

1. Laptops
2. Memory 4 GB
3. Machines
4. Vehicles
5. Office Vehicles

Differences in acquisition methods will result in the acquisition price being depreciated. Based on research conducted on a company, the assets obtained were all purchased by cash



or credit. The recorded acquisition price is in accordance with Financial Accounting Standards (SAK) because all costs incurred to acquire fixed assets until they are ready to operate have been added to the acquisition price.

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated using the straight line method in accordance with the useful life of fixed assets which has been estimated by the fixed asset policy which is guided by applicable accounting principles, in this case statement of financial accounting standards No.16 which has "converged" with the International Financial Reporting Standards (IFRS) and applicable Tax Law provisions.

Fixed assets are valued at cost and depreciated using the straight-line method at the following rates:

Group I : 25% per year

Group II : 12.5% per year

Group III : 6.25% per year

Group IV : 5% per year

The calculation of accumulated depreciation for fixed assets using the straight line method can be presented as follows:

#### Calculation of Depreciation for Fixed Assets in 2024

NO.	JENIS AKTIVA	KUANITITI	%	TANGGAL	Perusahaan			
				PEROLEHAN	PEROLEHAN	AKUMULASI PENYUSUTAN PER 31-12- 2019	NILAI BUKU PER 31-12- 2019	TOTAL PENY
A	INVENTARIS							
2	LAPTOP HP + MOUSE WIRELESS + MOUSE PAD	1 UNIT	25%	13 Oct 17	5,499,000	1,603,882	3,895,118	1,374,756
3	GB	1 UNIT	25%	13 Oct 17	600,000	175,000	425,000	150,000
	TOTAL				6,099,000	1,778,882	4,320,118	1,524,756
B	MESIN-MESIN							
1	MESIN PRESS	2 UNIT	12.5%	28 Feb 11	70,000,000	69,270,853	729,147	729,147
2	MESIN GILING	3 UNIT	12.5%	28 Feb 11	45,000,000	44,531,250	468,750	468,750
3	MESIN AYAK	3 UNIT	12.5%	28 Feb 11	15,000,000	14,843,750	156,250	156,250
4	MESIN AYAK2	1 UNIT	12.5%	28 Feb 11	5,000,000	4,947,897	52,103	52,103
5	GENSET MITS 300 KVA	1 UNIT	12.5%	28 Feb 11	192,348,000	190,344,375	2,003,625	2,003,625
6	RACOR SEPARATOR U/GENSET	1 UNIT	12.5%	28 Feb 11	2,500,000	2,473,978	26,022	26,022
7	CAT, VAN BELT, PIPA, LAS TAPAK	1 SET	12.5%	28 Feb 11	4,090,000	4,047,382	42,618	42,618
8	MESIN DONGFENG S1125 DF	1 UNIT	12.5%	01 Apr 11	6,400,000	6,200,019	199,981	199,981
9	DINAMO STC 20 PW 7	1 UNIT	12.5%	09 Apr 11	5,150,000	4,989,076	160,924	160,924
10	OHM SAKLAR, AMPEREMET	1 SET	12.5%	11 Apr 11	1,003,000	971,661	31,339	31,339
11	MESIN COMPRESSOR SHAFT 1/2 HP	1 SET	12.5%	20 Oct 11	1,525,000	1,382,000	143,000	143,000
12	DINAMO 1 PHASE 1 HP U/COMPRESSOR	1 SET	12.5%	31 Oct 11	625,000	566,375	58,625	58,625
	TOTAL				348,641,000	344,568,616	4,072,384	4,072,384
D.	KENDERAAN							
1	MITSUBISHI PS 100 BL 9068	1 UNIT	12.5%	28 Feb 11	132,000,000	130,625,000	1,375,000	1,375,000
2	PS 100 BK 8338 GY	1 UNIT	12.5%	21 Apr 11	142,495,000	138,042,038	4,452,962	4,452,962
	TOTAL				274,495,000	268,667,038	5,827,962	5,827,962
E.	KENDERAAN KANTOR							
1	HONDA JAZZ BK 1507 UP	1 UNIT	12.5%	18 Dec 18	190,000,000	1,979,167	188,020,833	188,020,833
	GRAND TOTAL				819,235,000	616,993,703	202,241,297	199,445,935

Based on the existing table, it can be seen that the fixed assets owned by the company start from the number of units, percent depreciation of fixed assets, date of purchase of fixed assets, acquisition price of fixed assets, accumulated depreciation, book value

of fixed assets and depreciation of fixed assets that occurred in 2024.

### Discussion

Based on the results of previous research, it shows that fixed assets owned by a company can include the following types:

1. Laptop and 4 GB memory, all types of inventory used by the company in daily operations. The company's laptop and 4 GB memory are part of the company's inventory. The laptop and 4 GB memory used can come from cash purchases including fixed assets. This laptop and 4 GB memory are depreciated over 12 years rate of 25%.

2. The machines are all the machines owned by this company which are used to carry out the company's operational activities for the production of coco fiber. This coco fiber production machine includes:

- a. Paint, Van belt, pipe, tread welding
- b. 1 phase 1 HP dynamo for compressor.
- c. STC 20 PW 7 dynamo.
- d. Sifter machine.
- e. Sifting machine 2.
- f. 1/2 HP compressor shaft engine
- g. Dongfeng S1125 DF engine.
- h. Mits 300 KVA Generator Engine.
- i. Milling machine
- j. Press machine.
- k. Mitsubishi PS 100 BK 8338 GY.
- l. Mitsubishi PS 100 BL 9068 KY.
- m. OHM Switch, ammeter, CT.
- n. Racor separator for generator.

The machines used to carry out production activities are depreciated over 12 years at a rate of 12.5%.

3. Vehicles and office vehicles are types of fixed assets that are older than one year and the aim is to support company operations. Vehicles are depreciated according to their useful life. The vehicles used for company operational activities are:

- a. Mitsubishi PS 100 BL 9068 KY.
- b. Mitsubishi PS 100 BL 8338 GY

The office vehicle used is the Honda Jazz BK 1507 UP. These operational vehicles and office vehicles are depreciated for 12 years at a rate of 12.5%.

The Company has implemented in this case the statement of financial accounting standards No. 16 which has "converged" with the International Financial Reporting Standards (IFRS) in calculating fixed assets. The calculation of fixed asset depreciation used by the company is the straight line method. The accounting treatment of fixed assets is according to the statement of financial accounting standards No. 16 which has "converged" with the International Financial Reporting Standard (IFRS) is in accordance with the provisions of the Tax Laws and Regulations used so that companies do not need to make fiscal corrections when reporting taxes.

Fixed assets are calculated using the straight-line method, grouped by category and the rates charged are also in accordance with the rates imposed by the Taxation Law. Company management does not need to make fiscal corrections to the company's fixed asset depreciation calculations. For more details, the calculation of several machines owned by the company can be presented using the straight line method as follows:

NO.	JENIS AKTIVA	KUANITITI	%	TANGGAL	Perusahaan			Peneliti		
					PEROLEHAN	PEROLEHAN	TOTAL	Perhitungan	TOTAL	Selish
					DES'19	2019	2019	2019	2019	
A.	MESINMESIN									
1	PPALAS									
2	ITAPAK	1SET	12,5%	28 Feb 11	4,090,000	553,868	511,248	42,604	511,250	- 2
3	PHASE 1 HP									
4	2U COMPRESSOR	1SET	12,5%	31 Oct 11	625,000	136,750	78,120	6,510	78,125	- 5
5	DINAMO STC 20									
6	3PW 7	1UNIT	12,5%	09 Apr 11	5,150,000	804,674	643,752	53,646	643,750	- 2
7	4MESIN AYAK	3UNIT	12,5%	28 Feb 11	15,000,000	2,031,250	1,875,000	156,250	1,875,000	-
8	5MESIN AYAK2	1UNIT	12,5%	28 Feb 11	5,000,000	677,111	624,996	52,083	625,000	- 4
9	MESIN COMPRESSOR									
10	6SHAFT 1/2 HP	1SET	12,5%	20 Oct 11	1,525,000	333,625	190,630	15,885	190,625	- 5
11	MESIN DONGFENG									
12	7S1125 DF	1UNIT	12,5%	01 Apr 11	6,400,000	999,973	800,004	66,667	800,000	- 4
13	8MESIN GENSET									
14	9MITS 300 KVA	1UNIT	12,5%	28 Feb 11	192,348,000	26,047,125	24,043,500	2,003,625	24,043,500	-
15	10MESIN GILING	3UNIT	12,5%	28 Feb 11	45,000,000	6,093,750	5,625,000	468,750	5,625,000	-
16	11MESIN PRESS	3UNIT	12,5%	28 Feb 11	70,000,000	9,479,139	8,750,004	729,167	8,750,000	- 4
17	12MITSUBISHI									
18	13100 BK 838 GY	1UNIT	12,5%	21 Apr 11	142,495,000	22,264,837	17,811,876	1,484,323	17,811,875	- 1
19	14MITSUBISHI									
20	15100 BL 908 KY	1UNIT	12,5%	28 Feb 11	132,000,000	17,875,000	16,500,000	1,375,000	16,500,000	-
21	16OHM SAKLAR									
22	17AMPEREMETER									
23	18CT	1SET	12,5%	11 Apr 11	1,003,000	156,712	125,376	10,448	125,375	- 1
24	19RACOR									
25	20SEPARATOR									
26	21U/GENSET	1UNIT	12,5%	28 Feb 11	2,500,000	338,514	312,504	26,042	312,500	- 4
27	SUB TOTAL				623,136,000	87,792,328	77,892,000	6,491,000	77,892,000	-

Based on the table above, it shows that the straight line calculation of fixed assets carried out by this company is different from the straight line calculation of fixed assets analyzed in this research, such as several machines for the company's operational activities. The difference in calculations that occur on this machine is low so there is no need to make corrections when reporting tax laws.

The value of fixed assets presented is the acquisition price minus accumulated depreciation. Every fixed asset except land, which is still used in the company's operations, is depreciated as depreciation expense for the current period. The depreciation method used is the straight line method. In calculating depreciation, the

company has taken into account three factors that must be considered:

a. The initial cost or acquisition price of fixed assets.

If an asset is purchased by a company with cash, the asset is recorded at the amount of money spent, which includes all expenses for its purchase and preparation so that it can be used as intended. However, assets can be purchased in a variety of ways, some of which raise issues regarding the cost to be recorded.

b. The useful life of the asset.

Depreciation is not determined based on the age/technical period of a fixed asset because the technical age of a tangible fixed asset cannot be ascertained, but rather based on a period determined based on an estimate called the useful life, namely the period during which the tangible fixed asset in question can provide economic benefits to the company. . Estimation of the useful life of a tangible fixed asset is usually based on considerations of experience with similar types of assets, developments in technology, and operational factors.

One of the costs that is allowed as a deduction from gross income is depreciation costs. Corporate taxpayers can calculate depreciation based on Commercial Accounting Standards. However, in terms of reporting annual notification letters (SPT), corporate taxpayers must make fiscal depreciation. The useful life of fixed assets in accordance with the group of fixed assets owned by the company is in accordance with the provisions of the Income Tax Law, straight line depreciation method.

The fixed asset depreciation method used by the company is the straight line depreciation method and has been implemented in accordance with Financial Accounting Standards (SAK) using the straight line method. The fixed asset depreciation method



has an effect on the company's profit, where the use of the depreciation method will have an impact on the company's profit being greater or smaller, where from the results of the research and calculations that have been carried out, using the straight line depreciation method, the amount of profit generated is greater.

The amount of depreciation expense incurred by the company influences the amount of expenses the company must pay, namely the company's operational costs. Using the straight line depreciation method imposes a lower and constant depreciation expense so that the company will benefit more if it uses the straight line method because the operational expenses incurred by the company are lower and have an impact on the company's net profit.

## **V. CONCLUSIONS AND RECOMMENDATIONS**

Based on the research results, several conclusions can be drawn as follows:

1. The Company has implemented in this case the statement of financial accounting standards No. 16 which has "converged" with the International Financial Reporting Standards (IFRS) in calculating fixed assets. The calculation of fixed asset depreciation used by the company is the straight line method.

2. Fixed assets are calculated using the straight line method, grouped by category and the rates charged are also in accordance with the rates imposed by the Taxation Law. Company management does not need to make fiscal corrections to the company's fixed asset depreciation calculations.

3. The amount of depreciation expense that occurs on the company has an influence on its size expenses that must be paid by the company, namely the company's operational costs. Using the straight line depreciation method imposes a lower and constant depreciation expense so that the company will benefit more if it uses the straight line method because the operational expenses incurred by the company are lower

and will also have an impact on the company's net profit.

## **Suggestion**

Researchers put forward suggestions related to the application of the fixed asset depreciation method as follows:

1. Companies should pay more attention to the application of the fixed asset depreciation method because determining the depreciation of fixed assets affects the company's operational expenses.

2. Company management must study and follow developments in the Tax Law that applies to depreciation of fixed assets owned by the company.

3. Management needs to follow the calculation of the useful life and depreciation rates stated in the Tax Law regarding depreciation of fixed assets.

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