
The Accounting and Taxation Aspect of Christian Education Foundation Having Business Unit in Manado, Tomohon, and Bitung

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Abstract

There were many educational foundations in North Sulawesi, either they belonged to the government or they belonged to the private sector. For sure, the educational foundations owned by the government had some standard rules in every administration things and their responsibility report. However, we had to compare them to the educational foundations owned by the private sector, because there must have been a bit differences. In accordance with this thing, the writer took a decision that the purpose of this research was to increase the human resources, especially the role of the housewives in increasing the income and to give an understanding in making a simple finance report for the household. The purpose of this research was to see whether the accounting and taxation aspect of christian education foundations having business unit had been appropriate with the financial accounting standard. This research was done with the comparative descriptive analysis by elaborating the existed research results and comparing them to the relevant accounting standard and the valid taxation rules. In fact, the implementation of the accounting and taxation aspect of christian education foundation having business unit in Manado, Tomohon, and Bitung had not fully followed the accounting principles which were generally accepted, and the valid taxation rules. There were the implementations of accounting aspects which had been applied from the operational level, in this case school and university. But there was also the implementation in the foundation only. For the implementation of taxation aspect done at the foundation level was because the school and the university did not have the Taxpayer Registration Number (NPWP). The Taxpayer Registration Number (NPWP) used as a media in applying the taxation obligation was the Taxpayer Registration Number (NPWP) belonged to the foundation.

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1. Introduction

The development in a region can not be seen physically such as the constructions of the skyscrapers and the road access facilities which are getting better, but we need to know that the development actually also involves the education. Education is the most important thing in the advancement of a region. There will be no good human resources without a good education. North Sulawesi has so many educational foundations, either they belong to the government or private sector. For sure, they owned by the government have some standard rules in every administration things and their responsibility report. But we also need to see the educational foundations owned by the private sector, because there must be some differences with the government-owned educational foundations. To make a good quality education, they need a high cost and the government can not effort it like what they do to the state-owned schools in which all the cost are on them. The educational foundation is a non-profit oriented organization, and as one of the non-profit oriented organizations, it is unique as what we often see in our daily lives in which it is run not to get an advantage for itself. Non-profit organization is a foundation or a collection of some individualists having a certain objective and working together to get it, and the implementation is not about its own wealth (Nainggolan, 2005).

The source of funding from the society educational foundation is not just from the donation done traditionally and does not hope any reward in the following days (Mulyani A. Nurhadi, 2005), such as :

1. Donating a land to build an educational building and the other educational facilities.
2. Building schools, helping the renovation and its maintenance.
3. Giving a help for the educational equipments like computer and so on.
4. Giving fund to pay the teachers and employees's salary.

And the tuition is taken from the students according to their capability, even there are students who get a free tuition because of their uncapability to pay it (This thing usually happens to the schools under the auspices of religious foundations). It forces the educational foundations to look for an alternative way for the cost (including christian education foundation) in order to survive and be able to still give a contribution to the national education implementaion.

The funding alternative which is often used is by opening business units like the sale of school's uniform, tools, bus service, dormitory, and even rent the school's area as a foundation cooperation (including as a business area).

There are many educational foundations in North Sulawesi which have been able to compete in educational quality, human resources quality, and the other things. Of course these educational foundations have different administrations with the government-owned educational foundations, there is something different between them both in accounting and taxation aspects. Moreover there are business factors in private-owned educational foundations.

Basically, the valid taxation certainty in this state gives a clear definition about what is called entity tax subject, includes non-profit organization, for example a foundation. A taxation subjectivity does not place a foundation as a different entity with others. A basic definition is given back to the meant concept with the entity is a collection of people or capital. The foundation's characteristic belongs to its definition. Practically, based on the purpose, the entity generally can be grouped into a profit oriented and non-profit oriented foundation. But, there are some misunderstandings all this time. As a non-profit organization, the foundation is free from the tax, because its purposes are on social field, religion, or humanity purely for the public or social concerns.

To answer the problem, then it is needed to observe and compare the certainty of valid taxation law especially about the Income Tax (PPH), and Value Added Tax (PPn) to the implementation in the field.

A foundation is run by an administrator who is authorized and fully responsible of the activities, and the concerns of the foundation. The administrators have an authority in doing the everyday task to make sure that the purposes of the foundation can be realised according to the plan. They have a responsibility to the founder, in which he has a responsibility which must be endured by himself for every mistake that is not appropriate with the budget planning so that it can harm the foundation. This is called a vertical responsibility. Meanwhile, the horizontal responsibility is to the society, donator, and the government. Responsibility is a great issue for a foundation because it is related to its credibility in the society.

Based on the background, the writer takes a title about The Accounting and Taxation Aspect of Christian Education Foundation Having Business Unit in Manado, Tomohon, and Bitung. This research has an objective to see how the implementation of the accounting and taxation's aspect in the christian educational foundation located in Manado, Tomohon, and Bitung.

2. Research Method

This research used qualitative method, it is comparative descriptive by elaborating the research result done at research object, in this case at christian educational foundation in Manado, Tomohon, and Bitung then compared it to the relevant accounting standards, and the related taxation rules, after that the writer took a conclusion.

The used data was a primary data which we got through an interview with the christian educational foundation as well as the related tax officer, and the secondary data which we could get from the available sources.

Those from the christian educational foundation made as the interview sampel were the chief of the foundation, director, principal, and the accounting and taxation staffs. The Tax Office (KPP) in this case was the representative account which became an additional informant.

Theoretical Foundation

Accounting Aspect

Important points (Constitution) No. 16 Year 2001, (Constitution) No. 28 Year 2004 about the foundation seen from accounting aspects are :

1. The foundation must arrange a yearly report at the latest 5 months after it is ended, containing at least the situation and activity report as well as the achieved achievement, and the financial report consisting of (Clause 49 Constitution No.21 Year 2001) :
 - a. Financial position report
 - b. Acitivity report
 - c. Cash current report
 - d. The note of financial report
2. The summary of foundation yearly report is announced at announcement board at foundation office
3. If the foundation gets a help from the state, foreign, or the others more or less 500 million, or the wealth of the foundation is about 20 billion, then :
 - a. The summary of foundation yearly report must be announced on the newspapers

- b. The financial report of the foundation must be edited by a public accountant. The edit result is delivered to the founder, and the minister of justice and human rights
- c. The shape is arranged according to the accounting finance standard. In welcoming the transparency era, it has been a duty of the foundation administrators to do some improvements in the accounting finance aspect like:
 - Improving the system of financial administration, and the accounting finance aspect in order that the transaction of the foundation can be accounted , and the financial report can be published on time.
 - Increasing the internal controlling system for the fund income and the expenditure as well as the foundation's wealth (Suryarama 2009).

The process of financial report arrangement was started from the transaction evidence collection such as the income, and payment evidence both through existed cash at bank and the memorial evidence for the non cash transaction, then those evidences were written in the cash book, bank book, or in a journal, posted to the balance scale, then made a financial report.

The financial report made by the educational foundation had to fulfill the publicly valid accounting principle which was appropriate with the accounting principle in acknowledgement, measurement, presentation, and disclosure.

1. Acknowledgement

Measurement is notes of the rupiah amount to the accounting system so that it will affect a post and get reflected in the financial report. Thus, acknowledgement has a relation with a problem either the transaction is written (in the journal) or not, Suwardjono, in Norita Citra Yulianti (2014).

2. Measurement

Measurement is a decision of the rupiah amount which must be adhered to the related object in the financial transaction. This rupiah amount will be written as a basic data in the arrangement of financial report. Suwardjono, in Norita Citra Yulianti (2014).

3. Presentation and Disclosure

Disclosure is related to the way of presentation or the normative thing explanation which is considered important and useful for the user besides what is conveyed through the main financial report. Meanwhile presentation decides about the ways in reporting an element or a post in the financial statement so that it will be informative enough. Suwardjono, in Norita Citra Yulianti (2014).

By that means the foundation had to present a clear, complete information, and describe exactly the economy situation which affected the financial position of orphanage foundation.

Taxation Aspect

Related to the taxation aspect for the foundation, all this time there were some misunderstandings. As a non profit organization, the foundation was free from the tax because the purpose of the foundation in social field, religion, and humanity which was purely for the public and social concerns.

To answer that problem, then it was needed to be reviewed and compared to the certainty of valid tax constitution rules especially about the Income Tax (PPh), and Value Added Tax (PPn) as follows:

1. The foundation position according to the tax constitution based on the justice principles, tax certainty and simplicity. In accordance with the justice principles, tax obligation which had the same economy capability had to think about the same tax rules too. Because the development of the foundation activity, therefore in the tax field, the foundation was considered to have the same position with the other institution and the other business activities.

2. The Foundation as Tax obligation

To decide whether the foundation fulfilled the condition of tax obligation and fined the income tax, then we had to see first from its definition.

Generally, tax obligation is the tax subject having tax object. There is personal tax subject, and a non decided legacy (Constitution No. 17 Year 2000 about the income tax). There is also Limited Liability Company, Limited Partnership, Indonesian State-Owned Enterprises, Indonesian-Region Owned Enterprises, and foundation (Ali, 1999 in Suryarama 2009). By that definition it was clear that the foundation fulfilled the condition as the tax subject.

3. Results and Analysis

The implementation of accounting and taxation aspect at the christian educational foundations in Manado, Bitung, and Tomohon had not fully followed the accounting principle accepted generally, and the valid tax rules. There was accounting aspect run from the operational level at school and university, but there was also the accounting aspect run only at the foundation level. For the implementation of taxation aspect run at foundation level because the school or the university did not have the Taxpayer Registration Number (NPWP). It was used in doing the taxation duty belonged to the foundation.

The implementation of Accounting Aspect

1. Acknowledgement

Generally, the christian educational foundation done as new research object admitted the income, either it was tuition, development cost, or came from the donation from the society or the government, even from the business unit. When there were income both from cash bank, and cash basic, there were only two or three educational foundations which used accrual basic. The same thing was also valid to the expenditure.

The things was also applicable to the used note media. In general, the form was only the income and expenditure list based on the notes (receipt), but there had been foundation used daily cash book and cash bank, even there had been foundation used accounting software eventhough not really based on the financial report arrangement from the software.

2. Measurement

For the used value in writing a transaction or a finance, this educational foundation used nominal value written on the transaction evidence as the written basic value which in the end would be listed in the financial report. But there were some educational foundations used this market value and Tax Object Sales Value (NJOP) listed on Notification Of Tax Due (SPPT) to the land in which the transaction evidence was procurable.

3. Presentation and Disclosure

The types of financial report used by the foundations were so varied according to their level. At the educational foundations where the school and the university made a report, there was report in the tuition income list and its use, there was in income and expenditure list sent directly to the foundation either through the representative office, or directly to the

foundation office, then it would combine all the reports. There was only combined, and there was made financial report although its presentation had not been fully appropriate with the PSAK 45 (Non-profit Organizations). For the institution which its financial report was arranged directly by the foundation, in general it had been in financial report although not fully referred yet to the PSAK 45 (Non-profit Organizations) both from its report form, report format, and the accounts presentation in that financial report. Even there were some foundations having a big enough business unit, but they did not report the result of the business unit in its financial report.

Audit of Financial Report

An audit of financial report from the educational foundation was not done according to the foundation constitution. An audit of financial report in general just used an internal auditor, either it was someone asked by the foundation or the real foundations from the Church as an internal supervisor.

The Implementation of Taxation Aspect

The Implementation of Taxation Aspect done at the foundation, for the educational foundation having an office, either it was separated from its operational unit or it was inside the foundation, in running the tax obligation, it was run by the officer, or employee appointed by the foundation.

The implementation of tax obligation from the educational foundations was still limited at the tax obligation adhered to the financial transaction of the educational foundations which was in general happened or in this case often happened like PPh (Income Tax) clause 21 from the routine salary payment (included School Operational Assistance Funds), eventhough there were teacher/lecture income factors and the employee who was not involved in the Value Added Tax (PPn) report clause 21, formatively the Value Added Tax report (PPn) of listed financial report was not appropriate with the PSAK 45 (Non-profit Organizations) and the main taxation rules had no cash current as well as the use of surplus realisation report so that the fiscus could not see if there was non used surplus after 4 years or not all christian educational foundations having this business unit reported the result from its unit business in the SPT (Annual Tax Return) PPh (Income Tax).

The same thing was also valid with the PPh (Income Tax) clause 23, clause 4 (2) from the building rent and the other building asset done by the educational foundation and PPn (Value Added Tax) had not been done yet.

Not all the accounting implementation aspects and the taxation from christian educational foundation having business unit caused by the human resources working there. They did not have a good understanding both from the accounting and the taxation, but the other dominant cause was the unwillingness of the foundation because of the fund obstacle and the interpretation from the foundation officer saying that the educational foundation was a free tax organization so that it was not important to report the result of the business unit.

4. Conclusion

The conclusions which we could get from this research were :

1. The implementation of The Accounting and Taxation Aspect of Christian Education Foundation Having Business Unit in Manado, Tomohon, and Bitung had not been fully appropriate with the accounting principle which was valid publicly, and the valid taxation rule.
2. The inappropriate accounting aspect implementation was especially related to the basic acknowledgement, kinds and report format, presentation and disclosure, unreport result of business unit in financial report.
3. The inappropriate taxation aspect especially related to the unconsidered income component besides the routine salary of teacher/lecture and the employee in PPh (Income Tax) calculation clause 21, the undone taxation obligation about the PPh (Income Tax) clause 23, clause 4 (2), self building PPn (Value Added Tax), the unmade realisation report of surplus use, and the unreport result business unit in SPT (Annual Tax Return) and PPh (Income Tax).
4. Those inappropriate things were especially caused by the lack of the human resources having a good understanding both in accounting and the taxation also the mistaken interpretation from the foundation officer, and the last about the unwillingness of the foundation chief to mend the accounting system because of the lack fund.

The things which can be suggested were :

1. It is better to employ the employee having a good skill in the accounting and taxation.
2. The report of accounting and transaction must follow the accounting principles which accepted publicly so that the financial report can be produced better and

more trusted by the authorized ones, and the risk to be checked by the fiscus becomes smaller as an obedient symbol to the valid law rules.

3. The fiscus must do a socialization to the educational foundations about the implementation of taxation implementation aspect.

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