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Implementation of Taxation Data Integration in State-Owned Enterprises to Strengthen Good Corporate Governance

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ABSTRACT

This study aims to analyze the taxation data integration ~~my help~~ within the State-Owned Enterprises (BUMN) in strengthening Good Corporate Governance (GCG). This study is descriptive with a qualitative method and uses a literature study by reading and quoting directly or indirectly the literature ~~directly~~ related to GCG and taxation. The literature comes from books, ~~professional~~ journals, regulations, policies, electronic sources, the internet, previous research results, press releases, and newspapers. The result of this study is that the taxation data integration will strengthen corporate governance. The taxation data integration program will indirectly make it easier for BUMN to meet their tax rights and obligation. Additional benefits of tax governance include lowering the likelihood of disputes occurring and avoiding long audit processes, which both lower taxpayer compliance costs and lessen the likelihood of potential disputes.

Keywords: Good corporate governance, perpajakan, transparency

1. Introduction

Since 1998, when countries worldwide especially Asian countres were rocked by a monetary crisis, and until the collapse of the world's leading firms in the early 2000s, the world's attention has proliferated on Good Corporate Governance (GCG). Companies that went bankrupt included Enron Corporation and WorldCom in the US, One-Tell Pty Ltd and HIH Insurance Company Ltd in Australia, Peregrine Investment Holding in Hong Kong, Baring Futures in Singapore, and Parmalat in Italy (Sutojo & Aldridge, 2005~~, p. 1~~).

The crisis that hit Asia prompted the Indonesian government to seriously complete corporate governance in Indonesia. To support the government's reform efforts, the Ministry BUMN introduced Good Corporate Governance through the Decree of the Minister of State-Owned Enterprise (BUMN) KEP-117/M-MBU (2002) dated July 31, 2002, concerning BUMN's implementation of good corporate governance practices. This step aims to consistently implement GCG and make GCG principles the operational foundation of BUMN.

In 2011, Minister of BUMN issued (Minister of BUMN Regulation Number: PER-01/MBU/2011) to improve GCG in BUMN. The Decree of the Minister of BUMN Number: KEP-117/M-MBU (2002), dated July 31, 2002, is declared invalid with the entry into force. However, in 2012 changed it to (Regulation of the Minister of BUMN Number: PER-09/MBU/2012). The aim is to ensure the long-term viability and reform of BUMN.

According to Ekasari & Noegroho (2020), implementing GCG principles would impact enhancing firm value. In addition, maximizing some parts of the principles of GCG can help Europe out of the crisis (Essen, Engelen, & Carney, 2013~~, pp. 220-221~~). However, whether the GCG principles also affect the fair and responsible implementation of the company's tax obligations. Given the tax is a levy that is coercive. If there is even the slightest opportunity, companies generally tend to avoid every tax.

Through his research, Nowotny (2008~~, p. 101~~) confirms that in many European countries before 2008, the GCG guidelines applied explicitly did not include tax issues. There are three underlying speculations, namely:

1. Tax issues are too complicated for companies.
2. CG rules are designed to attract foreign investors, while domestic tax references can confuse or even reduce the attractiveness of the foreign investment.
3. Discussion of tax issues in publicly disclosed GCG reports may attract unwanted attention from tax authorities.

A different opinion is expressed by Desai & Dharmapala (2008, p. 18), which states that the tax system can affect the implementation of corporate governance. One area for understanding how taxation affects corporate governance is the choice of merger financing. However, whether the tax system can also affect the implementation of GCG in BUMN considering that the Ministry of

Finance and the Ministry of BUMN have implemented the taxation data integration program.

The taxation data integration is expected to boost good corporate governance, particularly concerning tax transparency. Several factors behind the program are the government's largest shareholder in BUMN, so there should be no obstacles in requesting data from the Directorate General of Tax (DGT). BUMN must also be a barometer of compliance in fulfilling tax obligations. Regarding the fulfilment of tax obligations, the cost of compliance of BUMN taxpayers must be low with minimal tax administration sanctions. According to the preceding description, this study intends to analyze the implementation of taxation data integration in strengthening GCG in BUMN.

2. Research Menthod

This study is qualitative research with a descriptive approach that analyzes the taxation data integration BUMN. This study also draws its contribution in strengthening Good Corporate Governance (GCG). Descriptive research attempts to characterize and describe a phenomenon (Nassaji, 2015, p. 129). The research focuses on BUMN's taxation data integration program, and private enterprises are not included in the study"s scope. Neuman (2014, p. 204) reveals that data in qualitative research is sometimes in the form of numbers, although more often in written or spoken words, movements, noises, physical items, symbols, or visual representations (e.g., videos, photographs, and maps). This study uses a literature review by reading and citing directly or indirectly literature that is related to GCG and tax compliance. Following (Neuman~~,~~ (2014~~, p. 204~~), the literature in this study was sourced from books, professional journals, regulations, policies, electronic sources, the internet, previous research results, press releases, and newspapers.

3. Result and Discussion

The term Good Corporate Governance (GCG) has many meanings. In this study, the definition of GCG refers to the OECD Report concerning Principles of Corporate Governance (OECD, 2015), the General Guidelines for GCG by (KNKG, 2006), and (Minister of BUMN Regulation PER-01/MBU/2011) was later changed to (Minister of BUMN Regulation PER-09/MBU/2012). According to the OECD Report (G20/OECD Principles of Corporate Governance, 2015), GCG is defined as a method of increase confidence in the market and company integrity in the capital market to encourage long-term investment flows. For future growth-oriented businesses, access to financing markets is critical. To that end, each jurisdiction is expected to encourage companies in its territory to apply these guidelines.

The OECD report (OECD, 2015), does not have a fixed standard, and only essential principles companies must follow to develop good corporate governance. According to the OECD report, companies can apply the six principles of GCG to manage their business. Table 1 summarizes the six GCG principles.

Table 1 Principles of Good Corporate Governance According to OECD

No	Principles of GCG	Explanation
1.	Ensuring the basis for an effective corporate governance framework	Corporate governance is emphasized in this section to promote fair and transparent markets and efficient resource allocation. Several regulatory elements that influence corporate governance practices and authority division are examined for quality and consistency. In particular, the quality of supervision and enforcement is being reemphasized. Included in this section are also some new ideas on how the stock market might help to encourage strong corporate governance practices.
2.	The rights and equitable treatment of shareholders and key ownership functions	Here, shareholder rights like getting information and participating in important company decisions are identified. This section also discusses the disclosure of control mechanisms such as various voting rights. New issues in this section include the use of information technology at shareholder meetings/meetings, methods for approving transactions involving linked parties, and shareholder engagement in executive pay decisions.
3.	Institutional investors, stock markets, and other intermediaries	With the introduction of this section, the importance of legitimate economic incentives along the investment chain will be highlighted. To avoid jeopardizing the integrity of advisors, analysts, brokers, rating agencies, and others that provide investors with research and recommendations, it's critical that conflicts of interest be disclosed and minimized. Cross-border listing rules and the necessity to create reasonable stock market prices are also discussed in this section.
4.	Stakeholders" Role in Corporate Governance	Stakeholder rights should be established by legislation or mutually beneficial agreements to encourage active collaboration between companies and stakeholders. Additionally, the information in this part supports stakeholders' entitlement to be compensated when their rights have been violated and to timely and consistent access to that information.
5.	Disclosure and transparency	This section contains critical information, such as financial statements, business objectives and activities, significant shareholdings, compensation, related party transactions, risk factors, and board members, for example. Keeping up with the newest advancements in facultative non-financial information, such as firm management reports, is an important part of this subject.

Table 1 Principles of Good Corporate Governance According to OECD

No	Principles of GCG	Explanation
6.	The board''s responsibilities	When it comes to important activities like reviewing business strategy, choosing and rewarding management, and keeping track of big acquisitions and sales, the board of directors plays a key role. This chapter introduces several new concepts, such as the board's responsibility in risk management, tax planning, and internal audits. As a result of new principles, the development of specialised board committees in areas including revenue, audit, and risk management as well as board training and evaluation are now being considered.

Source: OECD Report (G20/OECD Principles of Corporate Governance, 2015)

Meanwhile, GCG is defined as one of the pillars of the market economy system in the General Guidelines for GCG Indonesia (KNKG, 2006). It is linked to a country''s business climate and faith in the corporations that apply it. GCG Guidelines are guidelines for companies in developing, implementing and communicating GCG practices to stakeholders.

In particular, these Guidelines are applied to companies in Indonesia, including companies operating based on sharia principles. This general guideline is not a statutory regulation. However, it contains principles that must be the basis for companies that want to keep their business running in the future long term within the corridor of applicable business ethics. In essence, there are five major issues that must be taken into consideration while putting GCG into practice. The components are ~~–~~transparency, accountability, responsibility, independence, and fairness~~are~~.

On a legal framework, the definition of GCG for the implementation within BUMN environment can be found under Regulation PER-01/MBU/2011, issued by the Ministers of BUMN, which was amended by Regulation PER-09/MBU/2012. Following these guidelines, GCG is defined as the concepts that support a company's governance structure, which includes compliance with laws and regulations, and a commitment to ethical business practices. BUMN are required to provide more explicit instructions for implementing GCG in each organization based on the five essential principles of GCG, as implied by the name of the laws.. The GCG principles include:

1. *Transparency*, means that the decision-making process is open and that relevant information and materials regarding the company are clearly disclosed.
2. *Accountability* refers to the precision with which organs perform their functions, their implementation, and their accountability in order to run the firm effectively.
3. *Responsibility* is compliance with regulations and sound corporate principles in managing the company.
4. *Independence* refers to a situation in which a corporation is professionally managed without regard for external influence or pressure and conflict of interest, as defined by the laws, rules, and sound corporate principles.
5. *Fairness* entails equity or justice and the fulfillment of contractual, legal, and regulatory obligations to stakeholders.

Furthermore, (Minister of BUMN Regulation (PER-01/MBU/2011) also explains that BUMN is required to measure the implementation of GCG. If there are still deficiencies in its performance, BUMN can immediately establish an action plan which includes corrective actions. GCG performance is assessed using various methods as follows:

a. assessment, which is a sort of program that is used to monitor and identify the application of GCG in BUMN. It is conducted on a two-year cycle;

b. following the assessment, there will be an evaluation (review), which is a program that explains how BUMN will follow up on GCG implementation in the year following the assessment. This program will include an evaluation of the assessment results as well as follow-up on noticeable recommendations.

One form of implementing GCG is to apply the principle of transparency. In (KNKG, 2006, p. 5), to apply the principle of transparency, companies must take the initiative to disclose issues that are mandated by law and regulations and those relevant for shareholder, creditor, and stakeholder decision-making. The capacity for innovation is widely regarded as the most critical capability for business development (Khozen, Setianty, & Meiriza, 2021), including for BUMN. One of the efforts of BUMN to support the implementation of GCG, especially the transparency principle, is to implement the taxation data integration.

The taxation data integration is host to host connectivity between the taxpayer's Enterprise Resource Planning (ERP) platform and the tax reporting and payment provider server. The ~~integration~~ taxation data integration includes the exchange, processing, research, and testing of taxation data through information technology-based facilities that can reduce the administrative burden that taxpayers must bear to comply with tax provisions (Press Release Number: SP-36/2020).

One of the ERP software owned by BUMN is SAP, whose company was founded by five ex-IMB system analysts in 1972 and in 1988 SAP changed to SAP AG (public company). Initially, SAP stands for System analyse und Programmentwicklung (Systems Analysis and Program Development). The acronym was then modified to Systeme, Anwendungen und Produkte in der Datenverarbeitung (Systems, Applications and Products in Data Processing).

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Along with sales and customer requirements increase, SAP enhances the capabilities of its software products to accommodate different languages, multiple currencies, accounting practices (including IFRS or International Financial Reporting Standards), and tax regulations (Monk & Wagner, 2013, p. 26). Figure 1 describes the modules in SAP. Two finance modules, FI (Financial Accounting) and CO (Controlling) cover all modules in the WF (Workflow) circle. The reason is, almost all company activities have implications for the company's financial statements.

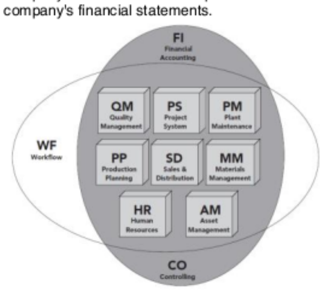

Figure 1. SAP ERP System Modules

Two finance modules, FI (Financial Accounting) and CO (Controlling) cover all modules in the WF (Workflow) circle. The reason is that almost all company activities have implications for the company's financial statements.

- The FI module is a piece of software that allows you to keeps track of all transactions in general ledger accounts and creates financial reports for external users; and
- The CO module is a piece of software that allows you to provide information to management in making decisions, determining production costs, and determining cost centers to analyze the profitability of company activities.

The tax aspects of the SAP system are summarized in the FI module. With the FI module, the SAP system can handle numerous taxes based on a country's or region's tax laws. Accounts Receivable (FI-AR), Accounts Payable (FI/AP), and General Ledger is all part of the FI module. The FI module offers a wide range of tax functions, as shown in Table 2. The SAP system can integrate taxes in all transactions when tax aspects arise as a consequence of a business transaction that has been journalized in the FI module (SAP, 2016).

Table 2 Tax Functions in SAP

No	Tax Function	Explanation
1.	Calculation of taxes	The SAP system calculates the tax amount with or without any cash discount, which refers to the basis of taxation. In this case, the amount of tax due is calculated and verified using tax codes.
2.	Tax journaling	The SAP system journalizes the amount of tax payable into a tax account that has been created in the chart of accounts.
3.	Adjustment	The SAP system corrects the amount of tax payable, for example, in the cash of cash discount or other types of deduction.
4.	Tax reporting	SAP system can print SPT.

Source: (SAP, 2016)

In February 2018, the BUMN taxation data integration program was launched with PT Pertamina (Persero) as the first role model. Currently, 23 BUMN have become participants, while 12 more BUMN and nine BUMN subsidiaries are in the process. Table 3 shows a list of BUMN that have participated in the ~~integration~~ taxation data integration program.

Table 3 List of State-Owned Enterprises (BUMN) that have Integrated Tax Data

No	BUMN Name	Business sector	Reference
1.	PT Pertamina (Persero)	Mining and excavation	(Press Release Number: 06/2018)
2.	PT Telkom Indonesia (Persero) Tbk	Information and Telecommunications	(Press Release Number: SP-36/2020)
3.	PT. Perusahaan Listrik Negara (Persero)	Procurement of Gas, Steam and Cold Air	(Press Release Number: SP-09/2018)
4.	PT Pelindo I (Persero)	Transportation and Warehousing	(Press Release Number: SP-46/2020)
5.	PT Pelindo II (Persero)	Transportation and Warehousing	(Press Release Number: SP-46/2020)
6.	PT Pelindo III (Persero)	Transportation and Warehousing	(Press Release Number: SP-08/2018)
7.	PT Pelindo IV (Persero)	Transportation and Warehousing	(Press Release Number: SP-46/2020)
8.	PT Pegadaian (Persero)	Financial Services and Insurance	(Press Release Number: SP-48/2020)
9.	PT Bio Farma (Persero)	Processing industry	(PR-003/XI/WPJ.19/BD.04/2019)
10.	PT Wijaya Karya (Persero) Tbk	Construction	(TelkomMetra, 2020)
11.	PT Bhanda Ghara Reksa (Persero)	Transportation and Warehousing	(TelkomMetra, 2020)
12.	PT Pupuk Indonesia (Persero)	Processing industry	(Press Release Number: SP-50/2020)
13.	PT Petrokimia Gresik	Processing industry	(Press Release Number: SP-50/2020)
14.	PT Pupuk kujang	Processing industry	(Press Release Number: SP-50/2020)
15.	PT Pupuk Kalimantan Timur	Processing industry	(Press Release Number: SP-50/2020)
16.	PT Pupuk Iskandar Muda	Processing industry	(Press Release Number: SP-50/2020)
17.	PT Pupuk Sriwijaya Palembang	Processing industry	(Press Release Number: SP-50/2020)
18.	PT Angkasa Pura II	Transportation and Warehousing	(Press Release Number: SP-06/2021)

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Table 3 List of State-Owned Enterprises (BUMN) that have Integrated Tax Data

No	BUMN Name	Business sector	Reference
19.	PT Antam (Persero) Tbk	Mining and excavation	(Press Release Number: SP-40/2020)
20.	PT Bukit Asam (Persero) Tbk	Mining and excavation	(Press Release Number: SP-40/2020)
21.	PT Freeport Indonesia	Mining and excavation	(Press Release Number: SP-40/2020)
22.	PT Inalum (persero)	Mining and excavation	(Press Release Number: SP-40/2020)
23.	PT Timah (Persero) Tbk	Mining and excavation	(Press Release Number: SP-40/2020)

Source: See reference coloum

In general, when enterprises integrate taxation data, they willingly give the Directorate General of Tax (DGT) access to the data in their information system. It is in line with Government Regulation instead of Law (Lieu of Acts Number 1 of 2017) concerning Financial Information Access for Tax Purposes, ratified as (Law Number 9 of 2017) concerning Stipulation of Government Regulation instead of Law Number 1 of 2017 relating to Access to Information. Finance for Tax Purposes Becomes Law.

Based on Lieu of Acts Number 1 of 2017, the Director General of Tax is authorized to obtain tax-related financial information. This authority includes access to receive and get financial information in implementing the provisions of laws and regulations in taxation. The financial information must at the very least include:

a. the owner of a financial account's identification;

b. number of a bank account;

c. financial services institutions' names;

d. a financial account's balance or worth; and

e. earnings from financial accounts.

This program also builds automation of the implementation of tax obligations through electronic facilities, as shown in Table 4.

Table 4 Tax Application Type

No	Application type	Description	Reference
1.	e-Faktur	An electronic Taxation Invoice, often referred to as e-Faktur, is a Tax Invoice made through an electronic application or system determined and provided by DGT The adoption of e-Faktur is intended to give Taxable Entrepreneurs ease, convenience, and security in fulfilling tax obligations, particularly in creating Tax Invoices.	Article 1 paragraph (1) (PER-16/PJ/2014, 2014)
2.	e-Bupot	e-Bupot application is software provided on a website owned by DGT or specific channels designated by DGT that can use to make Withholding Evidence, compile and report Income Tax Returns Article 23 and Article 26 in the form of electronic documents.	Article 1 paragraph (1) (PER-04/PJ/2017)
3.	e-Biling	e-Biling is an electronic tax payment system that generates a tax billing code in the State Revenue system's online tax SSE application.	(Online Pajak, 2018)
4.	e-Filing	e-Filing is a technique of electronically submitting Tax Returns (SPT) that is done online and in real-time through the DGT website (http://www.pajak.go.id) or Tax Application Service Provider (PJAP).	(Directorate General of Tax)

Source: See reference coloum

The ~~integration~~ taxation data integration is divided into eight stages, according to DGT's Director of Information and Communication Technology, Iwan Djuniardi. So far, no BUMN have entered the last two stages of the ~~integration~~ taxation data integration program. However, until the end of 2020, six BUMN have increased cooperation in ~~integration~~ taxation data integration by entering the advanced stage of general ledger tax mapping integration. The six BUMN are PT PLN (Persero), PT Pertamina Persero, PT Telekomunikasi Indonesia (Persero), PT Pelabuhan Indonesia III (Persero), PT Pegadaian (Persero), and PT Bio Farma (Persero). The following are eight stages of ~~integration~~ taxation data integration (Majalah Pajak, 2021):

1. The first stage is integrating taxation data to develop host-to-host e-faktur, which currently involves 26 BUMN taxpayers.
2. The second stage is integrating taxation data in the host to host e-bupot, which has involved 11 BUMN.
3. The third stage is the ~~integration~~ taxation data integration for registration and validation of the Taxpayer Identification Number (NPWP) and Confirmation of Taxpayer Status (KSWP), which has involved 6 BUMN.
4. The fourth stage is the integration of e-Billing services involving 4 BUMN.
5. The fifth stage is a direct host to host e-Filling service submitted to DGT.
6. The sixth stage is the general ledger tax mapping program.
7. The seventh stage is compliance arrangement.
8. The eighth stage is the pro forma VAT and PPh notification letter program, which is an advanced stage of the general ledger tax mapping program.

The ~~integration~~ taxation data integration is a joint program between Ministry of Finance and BUMN Ministry to improve good corporate governance, especially in terms of tax transparency (Directorate General of Tax, 2020). This cooperation is part of a cooperative compliance strategy that emphasizes the synergy and joint efforts of the authorities and taxpayers to provide mutually beneficial benefits for both parties, as summarized in Table 5.

Table 5 Advantages of ~~Integration~~ Taxation Data Integration

No	Directorate General of Tax (DGT)	Company (BUMN)
1.	Will reduce the frequency of disputes between tax auditors and taxpayers to avoid the high cost of compliance.	Will reduce the frequency of disputes between tax auditors and taxpayers to avoid the high cost of compliance.
2.	The ~~integration~~ taxation data integration will make it easier for DGT to check a company's financial condition.	Manual processes that are prone to human error will be lost because all processes are carried out systematically.
3.	Increase the effectiveness and efficiency of audits because tax auditors can directly test the correctness of the data in the SPT with those in the information system.	Make it easier for companies to monitor, manage and store tax data to be more compliant and contribute positively to the Indonesian economy.
4.	The ~~integration~~ taxation data integration will help inventory data and information on assets owned by the company's.	Will raise the standard of financial management, particularly in terms of taxation.
5.	Provide real-time access to company financial data and company transaction data with third parties.	Data validity will be very well maintained and will benefit companies that have a large number of transactions.

Source: (Directorate General of Tax , 2018)

Tax compliance is one of the primary components of a company's internal control system, and transparency and disclosure of taxpayers are part of the current paradigm. By implementing tax governance, management can limit risks for the company, including lowering the possibility for disputes and avoiding a long audit process to reduce taxpayer compliance costs (Press Release Number: 06/2018).

Furthermore, the ~~integration~~ taxation data integration makes it easier for businesses to meet their tax duties and rights. This program can also help companies as taxpayers in realizing good corporate governance. It was conveyed by the former PT Pelindo III's President and Director (Persero), U Saefudin Noer, during the The Memorandum of Understanding was signed (MoU) of the ~~integration~~ taxation data integration program with DGT as follows:

> "*The ~~integration~~ taxation data integration program that has been carried out so far is beneficial, namely facilitating the fulfillment of tax rights and obligations for companies. In addition, this program is beneficial for Pelindo III as a taxpayer in realizing good corporate governance, considering that SOEs should be a barometer of compliance in fulfilling tax obligations.*" *(Directorate General of Tax, 2020).*

Regarding the benefits of the tax integration program, Muhammad Awaluddin as the President Director of PT Angkasa Pura II (Persero) said that the taxation data integration would further strengthen GCG at PT Angkasa Pura II (Persero). The full explanation is as follows:

> "*The Memorandum of Understanding between PT Angkasa Pura II and DGT that has been signed is a crucial moment, and we are grateful because it is a significant achievement. This taxation data integration will make GCG at Angkasa Pura II even stronger.*" *(Angkasa Pura II, 2021).*

Based on some of the opinions above, it is revealed that the integrity of taxation data will improve good corporate governance, especially in terms of tax transparency. Companies will be able to satisfy their tax rights and obligations more efficiently due to tax transparency. In addition, tax transparency can ensure tax compliance becomes one of the essential components of a company's business processes, lowering taxpayer compliance expenses.

4. Conclusion

Applying the principle of transparency is one of the forms of Implementation of Good Corporate Governance (GCG). To improve the implementation of GCG, especially the principle of transparency, ~~State-Owned Enterprises (~~BUMN~~)~~ implement ~~integration~~ the taxation data integration. This program is part of a cooperative-based compliance strategy that emphasizes synergy and joint efforts between the authorities (DGT) and taxpayers (companies) for the mutual benefit of both parties. Previous studies have shown that the implementation of GCG is only to improve agency conflicts between shareholders and management. This study contributes to a better understanding of how the taxation data integration might enhance corporate governance. The taxation data integration program will indirectly make it easier for companies to ensure that their tax rights and duties are met. In addition, implementing taxation governance can reduce risks for companies, including minimizing the potential for disputes to arise and avoiding lengthy audit processes to reduce taxpayer compliance costs.

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