

Deloitte.



Guide to Indonesian Accounting, Commercial, and Tax terms (ACT)

English - Bahasa - 한국어

Deloitte Indonesia



Foreword

서문

The current Indonesian government recognizes the fact that it is essential to generate new investments to sustain the growth of the Indonesian economy. As a founding member of the Association of South-East Asian Nations (ASEAN), Indonesia is committed to ASEAN's aim of liberalizing trade and investment. As a part of G-20 agenda of liberalizing trade, Indonesia will be one of the strongest allies in Southeast Asia region. Indonesia is actively involved in G-20 with the aim to promote international growth and financial stability.

Several measures, including instituting a one-stop service for permitting to facilitate greater investment, have been taken to make sure investment continues to come. Plans, programs, and legislation to encourage partnerships with local and international investors have also been planned and prepared. As a major step forward for Indonesia, the current government is committed to bolster the economy by transforming the country with a narrow set of economic priorities and also releases several Economic Reform Packages or known as Paket

현 인도네시아 정부는 인도네시아의 지속적인 경제성장을 위해 신규투자를 유치하는 것이 매우 중요하다는 사실을 인지하고 있습니다. 동남아시아국가연합 (ASEAN)의 창설 회원국인 인도네시아는 역내 자유로운 무역과 투자를 위해 그동안 혼신적으로 활동해왔습니다. 인도네시아 정부는 대규모의 투자 유치를 위해 투자 관련 혜택을 원스톱으로 이루어질 수 있도록 하는 등 지속적인 투자 유치를 위한 여러 가지 조치를 취했습니다. 또한, 로컬과 외국인 투자자들 간의 파트너쉽을 장려하기 위한 정부의 프로그램 및 입법 등이 계획되어 있습니다. 인도네시아를 위한 중요한 조치로서 현 정부는 경제적인 우선 순위를 설정하고 및 Paket Kebijakan Ekonomi라는 여러 경제 개혁 패키지를 발표하여 국가를 변화시킴으로써, 경제를 강화하기 위해 노력하고 있습니다. 35,000MW의 전기 개발 또한 인프라 프로그램에 포함되어 투자자를 유치할 것입니다. 이는 2018년 정부 업무 계획(Rencana Kerja Pemerintah)에서 “성장과 평등을 위한 투자와 인프라 구축”이라는 주제로 다시 강조되었습니다.

전세계의 성장과 금융 안정을 꾀하는 G20의 목표를 달성하기 위해서

Kebijakan Ekonomi. The 35,000 MW electricity development also included in the infrastructure program to attract investors. It then again re-emphasized in the 2018 Government Work Plan (Rencana Kerja Pemerintah) with the theme "Encouraging Investment and Infrastructure for Growth and Equality".

In support of the government's efforts, and to have quick and clear answers for everyone contemplating investing in Indonesia, I am very proud of the collaborative work of Deloitte Indonesia's dedicated team of experts in putting together this publication, "Guide to Indonesian Accounting, Commercial, and Tax terms (ACT)".

This publication was written based on our personal experiences when meeting prospective investors and in listening to and answering their usual questions, which do not relate only to "how" but also to "why".

I trust that this publication will also give a broader insight to every prospective investor, and that it will be a prime tool for them to explore the numerous opportunities that await them the moment they start doing business in Indonesia.

Claudia Lauw Lie Hoeng
Country Leader Indonesia

인도네시아는 적극적으로 참여하고 있으며, G20내의 개발도상국들 사이에서는 큰형님 역할을 수행하고 있습니다.

이러한 정부의 노력을 지원하기 위해, 그리고 인도네시아에 대한 투자를 고려하고 있는 모든분들에게 신속하고 정확한 답변을 제공하기 위해 딜로이트 인도네시아의 전문가들이 준비한 "인도네시아 회계, 상법, 세법 전문용어 가이드"를 기쁜 마음으로 편찬해드립니다.

본서는 그동안 저희가 잠재적 투자자들을 만나면서 그분들의 질문에 답변할 때 "어떻게" 뿐만 아니라 "왜"에 대한 부분까지 자문해드렸던 경험을 바탕으로 작성되었습니다.

저는 본서가 인도네시아에서 비즈니스를 시작하려는 모든 잠재적 투자자들에게 보다 큰 통찰력을 부여하는 동시에 인도네시아에 잠재되어 있는 수많은 기회들을 탐색해가는 과정에서 매우 유용한 도구가 될 것임을 믿습니다.

Contents | Daftar Isi | 목차

Technical terms of accounting, commercial, and tax law	Daftar istilah teknis akuntansi, komersial, dan perpajakan	회계, 상법, 세법 전문 용어
Indonesia Accounting Standards (PSAK): Balance Sheet and Income Statement	Pernyataan Standar Akuntansi Keuangan (PSAK): Laporan Neraca Keuangan dan Laporan Laba Rugi	인도네시아 기업회계기준 (PSAK): 대차대조표와 손익계산서
International Financial Reporting Standards (IFRS): Balance Sheet and Profit and Loss Account	Standar Pelaporan Keuangan Internasional (IFRS): Akun Laporan Neraca Keuangan dan Laporan Laba Rugi	국제회계기준 (IFRS): 대차대조표와 손익계정
List of commonly used Indonesian tax terms	Daftar istilah yang umum digunakan dalam perpajakan Indonesia	자주 사용되는 인도네시아 세무 용어
Summary of Indonesian tax compliance	Ringkasan kepatuhan pajak Indonesia	인도네시아 납세의무 요약
About Deloitte	Tentang Kami	딜로이트 소개
Contacts	Kontak Kami	연락처

Section 1

Technical terms of accounting, commercial, and tax law
Daftar istilah teknis akuntansi, komersial, dan perpajakan
회계, 상법, 세법 전문용어



English	Bahasa	한국어
A		
abolition	penghapusan	폐지
abroad, foreign country	luar negeri, negara asing	해외, 외국
account number	nomor akun	계좌번호
accounting department	departemen akuntansi	회계부서
accounting period	periode akuntansi	회계연도
accounting principles	Prinsip akuntansi	회계원칙
accounting standard	Standar akuntansi	회계기준
accounting system	Sistem keuangan	회계시스템
accounting, bookkeeping	Akuntansi, pembukuan	회계, 장부기장
accounting, reporting	Sistem pelaporan keuangan	회계, 재무보고
accounts	Pos-pos	계정
to accrue for	mengakumulasikan	미지급의
accrual for environmental risks	Biaya rehabilitasi lingkungan	미지급환경부담금
accrual, provision	akrual, penyediaan	미지급의, 총당금
accrued taxes	Pajak yang masih harus dibayar	미지급법인세
accumulated deficit	akumulasi defisit	결손금
accuracy	ketepatan	정확도
acquisition	Akuisisi	취득
acquisition cost	biaya perolehan	취득원가
actuarial gain / loss	Laba / rugi aktuari	보험수리적손익
actuarial report	Laporan aktuarial	보험계리보고서

English	Bahasa	한국어
adaption, alignment	Adapsi, penyelarasan	조정, 정렬
addition (to accrual / provision)	Penambahan (akrual/ penyediaan)	증가액(미지급의 / 총당금)
addition (to fixed assets)	Penambahan (aset tetap)	증가액(고정자산)
administration	administrasi	관리
advance	pembayaran dimuka	선급의
advertising costs / expenses	Biaya / beban iklan	광고선전비
advice, debate	Nasihat, debat	자문, 논의
advisory council, advisory board	Dewan penasihat	자문위원회
affiliated companies	Perusahaan afiliasi	관계회사
agency	kantor perwakilan	대행사
agency business	Bisnis keagenan	대행업
agency fee / commission fee	Imbalan jasa / komisi	대행수수료
agreement	persetujuan	협정
agriculture	pertanian	농업
allowance for doubtful accounts, bad debt allowance	Cadangan piutang ragu-ragu	대손총당금
amendment	amandemen	개정
amortization (of intangible assets)	Amortisasi (aset tak berwujud)	무형자산 상각
amount, sum	Jumlah, total	금액, 총액
analysis	analisa	분석
ancillary expenses, additional charges	Beban tambahan, biaya tambahan	부대비용, 추가비용

English	Bahasa	한국어
annual financial statements	Laporan keuangan tahunan	연차재무제표
annual report	Laporan tahunan	연차보고서
apparent	terlihat	분명한
appendix, attachment, notes to financial statements, disclosures	lampiran, catatan atas laporan keuangan, pengungkapan	부록, 별첨, 주석, 주기
application	aplikasi	(법의) 적용
approval, consent	Pengesahan, persetujuan	승인
arm's length	Kewajaran dan kelaziman usaha	정상가격
arm's length principle	Prinsip Kewajaran dan kelaziman usaha	정상가격의 원칙
articles of association	Anggaran dasar	정관
assessment basis	Dasar penilaian	평가기준
asset	aset	자산
assumption	asumsi	가정
audit	audit	감사
audit committee	Komite audit	감사위원회
audit of financial statements	Audit atas laporan keuangan	회계감사
audit of statutory accounts	Audit atas pembukuan menurut undang-undang (PSAK)	회계감사(인도네시아 기업회계기준)
audit opinion, auditor's report	Opini auditor, laporan auditor	감사의견, 감사보고서
audit report	Laporan audit	감사보고서
auditor	Auditor (pemeriksa keuangan)	감사인

English	Bahasa	한국어
authorities (local), civil service	otoritas setempat, pegawai negeri sipil	(로컬) 관련 당국, 공무원
authorization, power of attorney	otorisasi, surat kuasa khusus	(공식적인) 인가, 위임장

B

bad debt	Piutang tak tertagih	부실채권
balance	saldo sisa	계정잔액
balance sheet	Neraca keuangan	대차대조표
balance sheet date	tanggal neraca	대차대조표일
balance sheet date, closing date	Tanggal penutupan neraca	대차대조표일, 마감일
balance sheet total, total assets	Total aset	총자산
bank account	Rekening bank	(예금) 계좌
bank charges	Biaya administrasi bank	은행수수료
bank code number	nomor kode bank	은행 코드
bank interest	Bunga bank	은행 이자
bank levy	Retribusi bank	은행세
bank loans, overdrafts	Utang bank, cerukan	뱅크론 (은행간의 차관), 당좌대출
bank note	Devisa tunai	은행 어음
bank transfer	Transfer bank	은행 송금
basic credit line	Kredit dasar	기본 신용한도
basis of preparation	Dasar persiapan	준비 근거
bill of lading, consignment note	bill of lading, catatan konsinyasi	선하증권, 운송장
board member	Anggota dewan	(이사회) 위원

English	Bahasa	한국어
board of directors	Dewan direksi	이사회
bond, debenture	Obligasi, surat utang	사채
bonded warehouse	gudang berikat	보세창고
bonus	Bonus	상여금
book value	Nilai buku	장부가액
borrowing costs	Biaya pinjaman	차입비용
branch	Cabang	지점
branch, branch office	Kantor cabang	지점
brand	Merek	상표
budget	anggaran	예산
building	bangunan	건물
burden (financial)	Beban (finansial)	재정상의 부담
business combination	Kombinasi bisnis	사업결합
business tax	Pajak usaha	영업세
business transaction	Transaksi bisnis	상거래

C

calendar year	Tahun kalender	역년
Call option	Opsi beli	콜옵션
to cancel	membatalkan	취소
capacity utilisation	Kapasitas penggunaan	가동(률)
to capitalize	kapitalisasi	자본화
capital contribution	Modal disetor	자본출자
capital gain	Laba modal	자본이득
capital increase	Peningkatan modal	증자

English	Bahasa	한국어
capital market	pasar modal	자본시장
capital reserve	Cadangan modal	자본준비금
capital stock	Modal saham	자본금
capital transfer tax	Pajak perpindahan modal	증여세
carriage, freight charge	Biaya angkut	운반비
cash	kas	현금
cash balance	Saldo kas	현금잔액
cash flow	Arus kas	현금흐름
cash flow statement	Laporan arus kas	현금흐름표
cash generating unit	Unit penghasil kas	현금창출단위
chairman of the board	Presiden direktur	이사회 회장
check, cheque	Cek	수표
claim	Klaim	청구권
claim, title	kepemilikan	소유권
code of conduct	Kode etik	행동강령
comfort letter	Surat keringanan	재정상태증명서
commercial balance sheet	Neraca komersial	(일반재무보고목적의) 대차대조표
commercial banks	Bank komersil	일반은행
commercial code	Kitab hukum dagang	상법전
commission	komisi	수수료
commitments	Komitmen	약속
commodity	komoditas	상품
common stock	Saham biasa	보통주
community tax	Pajak komunitas	주민세

English	Bahasa	한국어
company officer with statutory authority	Petugas perusahaan dengan otoritas hukum	법정 책임자
company, association	Perusahaan, asosiasi	회사
company, enterprise, undertaking	perusahaan	회사, 기업, 프로젝트
comparability	perjanjian	비교가능성
compensation	kompensasi	보상
compensation	kompensasi	보상
compensation, severance pay	kompensasi, pesangon	보상, 퇴직금
competition	Persaingan	경쟁
compound interest	Bunga berganda	복리
compulsory	Kewajiban	의무적인
confirmation of balance	Konfirmasi saldo	잔액 확인서
to consider	mempertimbangkan	고려하다
consignment stocks	Saham konsinyasi	위탁 주식
Consistency	konsistensi	계속성
consolidated financial statements	Laporan keuangan konsolidasi	연결재무제표
consolidation	konsolidasi	연결
construction in progress	Aset dalam penyelesaian	건설중인자산
consumption	konsumsi	소비
contestable	Dapat diperdebatkan	논쟁의 여지가 있는
contingent assets / liabilities	aset / kewajiban kontinjensi	우발자산 / 우발부채
contingent liabilities	Kewajiban kontinjensi	우발부채

English	Bahasa	한국어
contract	kontrak	계약
contract, agreement	Kontrak, persetujuan	계약서
contributed capital	Setoran modal	불입자본
contribution	kontribusi	기부금
control agreement, dependency agreement	perjanjian dikendalikan, perjanjian ketergantungan	통제협정, 종속협정
convention, agreement	perjanjian	관습, 협정
cooperative	kerjasama	협동조합
copyright	Hak cipta	저작권
corporate governance	tata kelola perusahaan	기업지배구조
Corporate governance statement	Pernyataan tata kelola perusahaan	기업지배구조표
corporation	perusahaan	(큰 규모의) 기업
corporation tax	Pajak perusahaan	법인세
corporation tax law	Hukum pajak perusahaan	법인세법
to correspond	Koresponden	일치하다
cost accounting	Akuntansi biaya	원가회계
cost distribution sheet	kertas biaya distribusi	원가배분내역서
cost of sales	Harga pokok penjualan	매출원가
cost of sales format (for profit and loss account)	Format biaya penjualan (untuk akun laba rugi)	매출원가 구성내역 (손익 계정)
counter offer	tawaran balik	수정 제안
credit	Kredit	대변
credit balance	Saldo kredit	대변잔액
credit entry	Ayat kredit	대변기입

English	Bahasa	한국어
creditor	kreditur	채권자
creditor / vendor	kreditur	채권자
currency	Mata uang	통화
current account	Rekening giro, rekening transfer	당좌예금
current assets	aset lancar	유동자산
customer	pelanggan	고객
customer list	daftar pelanggan	고객명단
customers with credit balances	Pelanggan dengan saldo kredit	신용잔액이 남아있는 고객들
customs duty	Bea cukai	관세
customs duty office	Kantor bea cukai	세관
cut off	batas putus	컷오프

D

Damage	Kerusakan	손상
data bank	Data bank	데이터뱅크 (정보 보관 및 제공 기관)
data processing (DP)	Proses data	데이터처리
data, information	data, informasi	데이터, 정보
date	tanggal	일자
dealing in futures	Perdagangan berjangka	선물거래
Debit	debit	차변
debit balance	Saldo debit	차변잔액
debit entry	Entri debit	차변기입
debt capital	Modal pinjaman	타인자본
debtor	debitur	채무자

English	Bahasa	한국어
debts, borrowings	Utang, pinjaman	부채, 차입금
declining	menurun	쇠퇴하는
deductible	Dapat dikurangkan	공제할 수 있는
default interest	Bunga keterlambatan pembayaran	연체이자
deferred income	Pendapatan ditangguhkan	이연수익
deferred items	Pos-pos ditangguhkan	이연항목
deferred tax	Pajak tangguhan	이연법인세
deferred tax asset / liability	asset / liabilitas pajak tangguhan	이연법인세자산 / 이연법인세부채
deficit	defisit	결손금
deficit, shortfall	deficit	결손금, 부족액
defined benefit plan	Program imbalan pasti	확정급여형 퇴직연금
defined contribution plan	Program iuran pasti	확정기여형 퇴직연금
delivery	pengiriman	(재화의) 인도
demand	permintaan	수요
demurrage	biaya demurrage	체선료
deposit	Deposito	예치금
deposits paid	Deposito yang dibayarkan	선금금
deposits received	Deposito yang diterima	선수금
depreciation (of tangible fixed assets)	Penyusutan (aset berwujud)	유형자산 감가상각
depreciation, declining balance method	Penyusutan, metode saldo menurun	감가상각, 정률법

English	Bahasa	한국어
depreciation, straight-line method	Penyusutan, metode garis lurus	감가상각, 정액법
deregulation	deregulasi	규제완화
Derivative	derivatif	파생상품
devaluation	devaluasi	평가 절하
development	pengembangan	발달, 성장
deviation, variance	Deviasi, varian	편차
differentiation	perbedaan	구별
diminution	Anjlok	축소
directors' fee	Upah direktur	(이사에게 지급되는) 성과급
discontinued operatives	Operasi yang dihentikan	중단영업부문
Discount	potongan	할인
to discount	diskonto	할인
dismantling cost	Biaya pembongkaran	철거비용
distribution (dividend)	Dividen	(배당금) 분배
distribution company, trading company	Perusahaan distribusi, perusahaan dagang	유통사, 상사
distribution of earnings, dividend	Pembagian laba, dividen	이익분배, 배당
distribution restriction	Pembatasan dividen	분배 관련 규제
dividend	Dividen	배당금
document, paper	Dokumen, arsip	문서, 서면
domicile, registered office	domisili	거주지, 등록사무소
donation, gift	Donasi, hadiah	기부

English	Bahasa	한국어
double entry bookkeeping	pembukuan berpasangan	복식부기
double taxation agreement	Persetujuan Penghindaran Pajak Berganda	이중과세 방지 협약
draft	draft	초안
due date	tanggal jatuh tempo	기한
duty	Kewajiban	의무
economic cycle	Keadaan ekonomi	경기 변동
education levy	Retribusi pendidikan	교육 부담금
effect	pengaruh	효과
eligibility check	Cek kelayakan	자격 검증
embedded derivatives	Derivatif melekat	내재파생상품
employee	Karyawan	종업원
employee benefits	Imbalan kerja	복리후생비
employer	Pemberi kerja	고용인
employment	tenaga kerja	고용
E		
end of period (date)	Akhir periode	기간말
enquiry, inquiry	pertanyaan	질의
entertainment expenses	Beban entertain	접대비
entry (in register)	entri	등록
(book) entry	(buku) pencatatan	장부기입
equity method	Metode ekuitas	지분법

English	Bahasa	한국어
equity, shareholders' equity	ekuitas	자기자본
Estimate	Perkiraan	추정하다
to evaluate	mengevaluasi	평가하다
evidence	bukti	증거
exchange gain	Keuntungan selisih kurs	외환차익
exchange loss	Kerugian selisih kurs	외환차손
exchange rate	Nilai tukar	환율
exchange rate, stock price	Nilai tukar, harga saham	환율, 주가
exchange risk	Risiko kurs	환리스크
exemption from	pembebasan	~로부터의 면제
exercisable	Dapat dilaksanakan	행사 (운용) 할 수 있는
expected value	Nilai yang diharapkan	기대가치
expenditure	pengeluaran	지출
Expense	beban	비용
expenses, charges	Beban	비용
expiration, expiry	kadaluwarsa	만기
Export	ekspor	수출
export trade	Perdagangan ekspor	수출무역
extension (e.g. for filing)	Perpanjangan	연장
extraordinary expenses	Beban luar biasa	특별비용
extraordinary income	Pendapatan luar biasa	특별수익
extraordinary result	Hasil luar biasa	특별이익

English	Bahasa	한국어
F		
face value, par value	Nilai nominal	액면가
factoring	Anjak piutang	(채권) 팩토링
factory, plant, workshop	Pabrik	공장설비
fair market value	Nilai pasar wajar	시장공정가치
fair value	Nilai wajar	공정가치
Fee	Biaya, ongkos	수수료
figures, numbers	Figur, angka	숫자
finance lease	Pembiayaan sewa guna usaha	금융리스
financial assets	Aset finansial	금융자산
financial instrument	Instrumen keuangan	금융상품
financial position	Keadaan keuangan	재무상태
financial result	Hasil keuangan	재무성과
financial year	Tahun fiskal	회계연도
financing	Pembiayaan	자금조달
fine, punishment	Denda	벌과금
finished goods	barang jadi	완제품
First-in first-out	Pertama masuk pertama keluar	선입선출법
first-time adoption	Penerapan pertama kali	최초채택
first-time consolidation	Konsolidasi pertama kali	최초연결
fiscal unity concept	Konsep kesatuan fiskal	재정통합개념
fixed assets	aset tetap	고정자산
fixed interest-bearing	Bunga tetap	고정이자

English	Bahasa	한국어
footnote to the balance sheet	catatan kaki untuk neraca	대차대조표 각주
foreign currency	mata uang asing	외화
foreign currency translation differences	Selisih kurs karena penjabaran	외화환산차이
foreign exchange rate	Nilai tukar	환율
foreign exchange spot rate	Nilai spot valuta	현물환율
foreign exchange, foreign currency	Pertukaran asing, mata uang asing	환율, 외화
foreign invested enterprise (FIE)	Penanaman Modal Asing	외국인투자기업
foreigner	warga negara asing	외국인
foreseeable future	Perkiraan masa mendatang	가까운 미래
forward contract rate	Rasio kontrak berjangka	선도예약시세
forward contracts	Kontrak forward	선도거래
forward foreign exchange transaction	Transaksi forward valuta	선도환 거래
franchise	waralaba	프랜차이즈 (체인점)
fraud	kecurangan	부정
fraud, swindle	Kecurangan, penggelapan	부정
free-trade zone	Zona perdagangan bebas	자유무역지역
freight charges	Biaya angkut	화물운송비
freight, cargo	Angkutan, kargo	화물

English	Bahasa	한국어
G		
general administrative expenses	Beban umum dan administrasi	일반관리비
general allowance	Tunjangan umum	일반수당
general ledger	Buku besar umum	총계정원장
general manager	Manajer umum	관리담당자
General terms and conditions	Syarat dan ketentuan umum	(계약상) 일반적인 조건
generally accepted accounting principles (GAAP)	Pernyataan Standar Akuntansi Keuangan (PSAK)	일반적으로 인정된 회계원칙
going concern value, current value	Nilai kelangsungan hidup	계속기업가치
goods in transit	Barang dalam perjalanan	미착품
goods, merchandise	Barang	상품
goods, products	Barang, produk	상품
goodwill	Goodwill	영업권
(acquired) goodwill	(akuisisi) goodwill	영업권
gross profit	Laba kotor	매출총이익
gross profit / loss	Laba / rugi kotor	매출총이익 / 매출총손실
gross salary	gaji bruto	총급여
group (of companies)	kelompok (perusahaan)	기업집단
group auditor	Kelompok auditor	(모회사) 감사인
guarantee	garansi	보증
guarantor	Penjamin	보증인
guideline	panduan	지침

English	Bahasa	한국어
H		
hedge	Lindung nilai	(가격변동) 위험회피
hedge accounting	Akuntansi lindung nilai	위험회피회계
hidden reserve	Cadangan tersembunyi	비밀적립금
hire purchase	Sewa beli	할부 구입
holding company	Perusahaan induk	비밀적립금
hyperinflationary economies	Hiperinflasi ekonomi	할부 구입
I		
impairment	Penurunan nilai	지주회사
implementation	implementasi	초인플레이션 경제
Implementation	penerapan	손상
Import	impor	이행, 실행
improvement	Kemajuan	이행, 실행
income tax	pajak penghasilan	수입
income tax law	Hukum pajak penghasilan	개선
income tax refund	Pengembalian pajak penghasilan	소득세
income tax return, income tax filing	Pelaporan pajak penghasilan	소득세법
income, proceeds	Pendapatan	소득세환급
industry	industri	소득세 신고
inflation	inflasi	수익
influence	pengaruh	산업
inland, domestic	Dalam negeri, domestik	인플레이션

English	Bahasa	한국어
input tax (VAT)	PPN masukan	영향
insolvency	pailit	국내외
installment, partial payment	Angsuran, pembayaran parsial	분납
instalment purchase	Pembelian angsuran	할부구매
insurance	Asuransi	보험
intangible assets	Aset tak berwujud	무형자산
interest	bunga	이자
interest cap	Selisih bunga	이자 상한액
interest rate	Suku bunga	이자율
internal control system	sistem pengawasan internal	내부통제시스템
internally generated intangible assets	Aset tidak berwujud internal	자가창출 무형자산
inventories	persediaan	재고자산
inventory	persediaan	재고자산
inventory increase / decrease	Kenaikan / penurunan persediaan	재고의 증가 / 감소
inventory turnover ratio	Rasio perputaran persediaan barang	재고자산회전율
inventory valuation	Penilaian persediaan	재고자산 평가
investment	Investasi	투자
investment grant	Hibah investasi	투자 보조금
investment property	Investasi properti	투자부동산
J		
job reference	Referensi kerja	추천서
joint venture	Usaha patungan	합작투자

English	Bahasa	한국어
K		
know-how	know-how	노하우
L		
land (plot)	tanah	토지
land appreciation tax	PPN tanah	토지세
land, real estate	Tanah, properti	부동산
large-scale enterprise	Perusahaan besar	대기업
late payment fine	Denda keterlambatan pembayaran	연체료
lawyer, attorney	pengacara, kuasa hukum	
lease contract	kontrak sewa	변호사
leasehold improvements	Pengembangan oleh penyewa	임대차계약서
leave provision	Provisi cuti	차지개량비
leave, holiday	Cuti	휴가 관련 조항
legal reserve	Cadangan legal	휴가
legal, statutory	Hukum, menurut undang-undang	법정준비금
legislation	legislasi	법률과 관련된
letter of credit, L/C	letter of credit, L/C	법률제정
levy	retribusi	신용장
liabilities	hutang, kewajiban	(세금을) 부과 및 징수하다
liabilities and shareholders' equity	Kewajiban dan modal pemegang saham	부채
license	ijin	부채 및 자본

English	Bahasa	한국어
life insurance	Asuransi jiwa	(공적으로) 허가하다
limited	terbatas	생명보험
limited liability company (private)	Perseroan terbatas	유한회사
limited liability company law	Hukum perseroan terbatas	유한회사법
limited partnership	Persekutuan terbatas	합자회사
liquid funds	Dana cair	유동자금
liquidation	likuidasi	청산
liquidity	likuiditas	유동성
listed securities	Sekuritas terdaftar	상장주식
loan	utang	대여금
loans receivable	Piutang pinjaman	대여금
loans to affiliated companies	pinjaman bagi perusahaan afiliasi	관계회사 대여금
loans, bonds	Utang, obligasi	대여금, 사채
local currency	Mata uang lokal	현지통화
long term	jangka panjang	장기의
loss	kerugian	손실
loss carry forward, accumulated deficit	kompensasi kerugian, akumulasi defisit	이월결손금
low value fixed assets	aset tetap bernilai rendah	저평가된 고정자산
lower of cost or market principle	Harga beli atau harga pasar yang lebih rendah	저가법
lump-sum, all-inclusive price	Jumlah total, harga akhir	일괄가격

English	Bahasa	한국어
M		
machinery	Mesin	기계장치
maintenance costs	Biaya perawatan	유지원가
maintenance expense	Biaya perawatan	유지비용
management board	Dewan manajemen	관리위원회
management bonus	Bonus manajemen	관리자 상여금
management report	Laporan manajemen	관리보고서
mandatory	kewajiban	법정의, 의무적인
manufacturing costs, cost of production	Biaya produksi	제조원가
Margin	Laba kotor, keuntungan	이윤
market share	Pangsa pasar	시장점유율
market volume	Kapasitas pasar	시장규모
to measure	mengukur	측정하다
measurement usage concepts for inventories (i.e., LIFO, FIFO, etc.)	Metode perhitungan nilai persediaan (mis: LIFO, FIFO, dll)	재고자산 원가흐름의 가정 (후입선출법, 선입선출법 등)
medium-sized enterprise	Perusahaan menengah	중소기업
merchandise, goods for resale	Barang dagangan	상품
merger, consolidation	Penggabungan, konsolidasi	합병, 연결
mid-term	jangka menengah	중간의
minimum wage	upah minimum regional (UMR)	최저임금
minority interests	Saham minoritas	비자배지분

English	Bahasa	한국어
minority shareholders	Pemegang saham minoritas	비지배주주
modernisation	modernisasi	현대화
monetary fine, penalty	Denda, sanksi	벌과금
money	uang	현금
Mortgage	Utang hipotik	담보대출
moving expenses	Biaya relokasi	이전비용

N

negotiation	negosiasi	협상
net income for the year	Pendapatan bersih tahunan	당기순이익
net loss for the year	Kerugian bersih tahunan	당기순손실
to net off, to present on a net basis	Disajikan secara netto	상계처리
net realisable value	nilai bersih yang dapat direalisasi	순실현가능가치
net realizable value, market value	Nilai pasar	순실현가능가치
net sales proceeds	Pendapatan penjualan bersih	순수익금
net sales, turnover	Pendapatan penjualan	순매출
net value	Nilai bersih	가치 (순액)
net worth tax, wealth tax	Pajak kekayaan	부유세
network	jaringan	네트워크
non-operating expenses (income)	Beban non-operasional (pendapatan)	영업외비용 (수익)
non-operating expenses (income)	Beban non operasional (pendapatan)	영업외비용 (수익)

English	Bahasa	한국어
non-resident taxpayer	Wajib pajak luar negeri	비거주 납세의무자
note, bill of exchange	Wesel	어음
notes payable	Wesel utang	지급여음
notes receivable	Wesel piutang	받을어음
number, quantity	jumlah, kuantitas	숫자, 수량

O

obligation to prepare consolidated financial statements	Kewajiban untuk mempersiapkan laporan keuangan konsolidasi	연결재무제표 작성의무
occupation, job	pekerjaan	직업
occupation, profession	Pekerjaan, profesi	직업
occupation, self-employed	Wirausaha	직업
offer	penawaran	제안
office furniture and equipment	Perabotan kantor dan peralatan	사무용 가구와 설비
office supplies	keperluan kantor	사무용 비품
to offset	mengimbangi	상계하다
off-set entry (bookkeeping)	Pencatatan diluar buku	상계처리하다
opening balance sheet	Awal neraca	재무제표 기초잔액
operating expense	Beban operasional	영업비용
operating income	Pendapatan operasional	영업수익
operating lease	sewa guna usaha dengan tanpa hak opsi	운용리스
operating profit / loss	Laba / rugi operasional	영업이익 / 손실
operating segment	Segmen operasi	영업부문

English	Bahasa	한국어
order, assignment	Pesanan, penugasan	순서, 배치
order, reservation	Order, pemesanan	주문, 예약
outstanding capital contributions	Saldo modal disetor	미납자본금
overdraft	Cerukan	당좌대월
overdraft credit, open credit	kredit cerukan, kredit terbuka	당좌대월
overheads	Biaya overhead	간접비용
overtime	Lembur	초과근무
owner	pemilik	소유주
ownership	kepemilikan	소유권

P

paid-in capital stock, capital invested	Modal disetor, modal diinvestasikan	납입자본금, 투하자본
paper money	uang kertas	지폐
parent company	Perusahaan induk	모회사
participation, investment	Partisipasi saham, investasi	참여, 투자
partner	Mitra	동업자
partnership agreement	Perjanjian persekutuan	동업계약서
patent	Paten	특허
patent law, patent right	hukum paten, hak paten	특허법, 특허권
payable	utang	미지급금
payment	pembayaran	지불
payment on account	rekening pembayaran	할부금
payroll	Daftar gaji	급여대장
pension	Dana pensiun	연금

English	Bahasa	한국어
pension accrual	Akrual dana pensiun	연금 증가액
pension insurance	jaminan pensiun	연금보험
personnel expenses	beban SDM	인건비
physical count (inventories)	Perhitungan fisik (persediaan)	재고자산실사
physical count (inventory)	Perhitungan fisik (persediaan)	재고자산실사
piece-work wage	Upah borongan	도급급여
plan assets	Aset program	계획자산
plant and equipment	Pabrik dan peralatan	유형자산
plant, business, factory	Pabrik, bisnis	공장설비
plausibility check	Cek kelayakan	타당성 검증
pledge, security	Uang jaminan	담보, 유가증권
possession, occupancy	kepemilikan	소유
potential analysis	Analisa potensi	잠재성 분석
prediction	prediksi	예측
preferred shares (stocks)	Saham preferen	우선주
premium	premi	보험료
pre-operating and start-up costs	Biaya pra-operasi	사업개시비용
prepaid expenses and deferred charges	Beban dibayar dimuka dan biaya ditangguhkan	선급비용 및 이연비용
present value	Nilai sekarang	현재가치
presentation	presentasi	표시
proceeds (net)	Pendapatan (bersih)	순수익금
procurement	pembelian	(물품의) 조달, 입수

English	Bahasa	한국어
profit	keuntungan	이익
profit and loss account, statement	Akun laba rugi	손익계정
profit and loss transfer agreement	Perjanjian pengalihan laba rugi	손익 양도양수동의서
profitability	profitabilitas	수익성
promissory note	Surat sanggup bayar	약속어음
proof	membuktikan	증거
proprietor	Pemilik	소유주
provision for expense	Beban penyisihan	충당금
prudence principle	prinsip kehati-hatian	보수주의
public accountant, auditor	Akuntan publik, auditor (pemeriksa keuangan)	공인회계사
public company	Perusahaan terbuka	(주식) 공개기업
publication (of the financial statements)	Laporan keuangan yang dipublikasikan	재무제표 공시
purchase contract	Kontrak pembelian	구매계약
purchase on credit	Pembelian secara kredit	외상매입
purchased goods	Barang yang dibeli	매입상품
put option	Opsi jual	풋옵션
Q		
qualified audit opinion, qualified auditor's report	Pendapat wajar dengan pengecualian, laporan auditor wajar	한정의견
R		
ratio	perbandingan	비율
raw materials and supplies	bahan baku dan perlengkapan	원재료

English	Bahasa	한국어
to recognize as expense	Pengakuan sebagai beban	비용인식
real estate	properti	부동산
reasonable	Wajar	타당한
rebate	Potongan	리베이트 (환불)
rebate, allowance	Rabat, potongan	리베이트 (환불)
receipt	Tanda terima	영수증
receivables	Piutang	수취채권
reclassification, adjusting journal entry	Reklasifikasi, jurnal penyesuaian	계정재분류, 수정분개
recognition	pengakuan	인식
reconciliation of balances	Rekonsiliasi saldo	잔액조정
recoverable amount	Angka perolehan kembali	회수가능액
reference	referensi	참고, 참조
refund	Pengembalian	환불, 환급
refund	pengembalian	환불, 환급
to register, to notify	mendaftarkan	등록하다
regulation	Regulasi	규정
regulations, guidelines	Regulasi, panduan	규정, 지침
reinstatement obligation	Kewajiban pengembalian lingkungan	복직의무
related parties	Pihak terkait	특수관계자
relating to other periods	berkaitan dengan periode lainnya	다른 기간에 관련된
rent	Sewa	임차료

English	Bahasa	한국어
rental contract	Perjanjian sewa	임대차계약
rental income	Pendapatan sewa	임대소득
repayment	Pembayaran kembali	상환
to repeal	Membatalkan, meniadakan	(법률을) 폐지하다
replacement requirement	Persyaratan pergantian	(계정) 대체요건
replacement, substitute	Pengganti	대체
reports	laporan	보고서
(expert's) report	(ahli) laporan	전문가의 보고서
representation office	Kantor perwakilan	대표사무소
research and development	Riset dan pengembangan	연구개발
reserve	cadangan	준비금
reserve, allowance, write-down	cadangan	준비금, 충당금
residence	Tempat tinggal	거주
residual value	Nilai residu	잔존가치
resolution	keputusan	결의안
Restructuring	Restrukturisasi	구조조정
result from ordinary operations	Hasil dari operasional biasa	정상영업 중 발생한
to retain	menahan	유지하다, 유보하다
retained earnings	Laba ditahan	유보이익
retention of title	Retensi kepemilikan	소유권의 보유
retirement benefits	Jaminan pensiun	퇴직연금
retrospective	retrospektif	소급의

English	Bahasa	한국어
return of sales	Kembalinya penjualan	매출이익률
return on equity (ROE)	Laba atas ekuitas, profitabilitas	자자본이익률
revaluation	Penilaian kembali, revaluasi	재평가
revenue recognition	Pengakuan sebagai pendapatan	수익인식
revenue reserve	Cadangan pendapatan	이익잉여금
reversal	pembalikan	전환
risk assessment	Penilaian risiko	위험도 분석
risk discount	Risiko pemotongan	위험 할인
Risk management system with respect to the financial reporting process	sistem manajemen risiko yang berkaitan dengan proses pelaporan keuangan	재무보고 관련 위험관리시스템
risk premium	Premi risiko	위험 프리미엄
royalty, license fee	Beban royalti	사용료
S		
sales	Penjualan	매출액
sales deductions	Potongan penjualan	매출할인
sales return	Retur penjualan	매출환입
savings bank	Tabungan bank	저축은행
schedule, attachment	Jadwal, lampiran	일정, 별첨
scope	lingkup	범위
securities	sekuritas	유가증권
security, guarantee	jaminan	유가증권, 보증
segment reporting	Pelaporan segmen	부문보고

English	Bahasa	한국어
segregation of duty	Pemisahan tugas	업무분장
selling expenses	Beban penjualan	판매비
separate financial statements	laporan keuangan tersendiri	별도재무제표
service	Layanan	용역 (서비스)
settlement	pelunasan	합의, 해결
share based payment	Pembayaran berbasis saham	주식기준보상
shareholder	Pemegang saham	주주
equity, shareholders' equity	ekuitas	자기자본
stockholders' / shareholders' meeting	Rapat Umum Pemegang Saham	주주총회
shares in affiliated companies	Saham di perusahaan afiliasi	관계회사주식
short term	jangka pendek	단기의
similar land rights	Hak setara atas tanah	유사대지권
small-scale enterprise	Perusahaan kecil	소규모기업
social insurance contributions	Kontribusi asuransi sosial	건강보험료
social security	Jaminan sosial	사회보장
social insurance contributions	Kontribusi asuransi sosial	건강보험료
Software	perangkat lunak	소프트웨어
solvency, validity	Solvabilitas, validitas	지불능력, (법적으로) 유효함
spare parts	Suku cadang	예비부품
special audit	Audit khusus	특별감사

English	Bahasa	한국어
special expenses (deductible in assessing income tax)	Beban khusus (dapat dipotong dalam penilaian pajak penghasilan)	(손금 인정되는) 특별비용
standard price	Harga standar	표준가격
statement of bank account, bank statement	Rekening koran	은행 잔고증명서
statement of changes in shareholders' equity	Laporan perubahan ekuitas pemegang saham	자본변동표
statement of comprehensive income (IFRS)	Laporan laba komprehensif (IFRS)	포괄손익계산서
statement of financial position (IFRS)	Laporan posisi keuangan	재무상태표
statement, explanation	pernyataan, penjelasan	표, 설명서
statutes, articles of association	Statuta, anggaran dasar	정관
statutory reserve	Giro Wajib Minimum (GWM)	법정준비금
stock (share)	saham	주식
stock corporation law, companies act	Hukum perusahaan saham	주식회사법
stock corporation, public company	Perusahaan saham, perusahaan publik	주식회사, (주식) 공개기업
stock exchange	Bursa efek	증권거래소
stock take	Stok opname	재고실사
stockholders' / shareholders' meeting	Rapat Umum Pemegang Saham (RUPS)	주주총회
sub-group (of companies)	Anak perusahaan	자회사집단

English	Bahasa	한국어
subject	Subyek	(다뤄지고 있는) 문제, 사안
sublease	Sewa	전대하다, (빌린 것을) 다시 빌려주다
subscribed capital	Modal ditempatkan	납입자본
subsidiary	Anak perusahaan	자회사
subsidy	Subsidi	보조금
substance over form	substance over form	실질우선원칙
supervisory board	Dewan pengawas	감독원
supervisory body	Badan pengawas	감독원
supplier	pemasok	공급업체
suppliers with debit balances	Pemasok dengan saldo debit	신용잔액을 보유한 공급업체
surrender value (insurance)	nilai penyerahan (asuransi)	(보험의) 중도 해약 환급금
sustainability	Keberlanjutan	지속가능성

T

tangible assets, property plant and equipment	Aset berwujud, pabrik dan peralatan	유형자산
Tax	Pajak	세무
tax adviser	Penasihat pajak	세무전문사
tax allowance	Tunjangan pajak	조세특별조치
tax audit	Audit pajak	세무조사
tax balance sheet	Neraca pajak	(세무상) 대차대조표
tax bureau	kantor pajak	세무서
tax collection office	Kantor pemungutan pajak	세무서

English	Bahasa	한국어
tax declaration	Deklarasi pajak	세무신고서
tax deduction	Pemotongan pajak	세액공제
tax demand	Permintaan pajak	세금 수요액
tax estimation	Perkiraan pajak	세금 예상액
tax exemption limit, tax free amount	Angka pembebasan pajak	세액감면 한도액
tax expense	Beban pajak	법인세비용
tax free	bebas pajak	면세
tax liability	Kewajiban pajak	납세의무
tax loss carry forward	akumulasi rugi fiskal	(세무상) 이월결손금
tax prepayment	Pajak prabayar	선납세금
tax privileged	Insentif pajak	세제상 혜택
tax rate	Suku pajak	세율
taxation	perpajakan	과세제도
technical equipment	Peralatan teknis	전문 장비
tenancy	penyewaan	임차권
tender	lelang	입찰
term	jangka	기한, 만기
third party liability insurance	Kewajiban asuransi pihak ketiga	제3자보상 책임보험
third party liability, public liability	Kewajiban pihak ketiga, kewajiban publik	제3자보상 책임의무
Threshold	Ambang	임계치
total cost format for profit and loss account	Format total biaya untuk laba rugi	손익계정의 원가구조
trade accounts payable	Utang dagang	외상매입금

English	Bahasa	한국어
trade accounts receivable	Piutang dagang	외상매출금
trade register	Pendaftaran dagang	상업등기
trading stock	Saham komoditas	교역 상품
training	pelatihan	교육, 연수
transfer price	Harga transfer	이전가격
transition	Transisi	(다른 상태, 조건으로의) 이행
Transitory item	Item bersifat sementara	일시적 항목
transportation	Transportasi	수송, 운송
travelling expenses	Beban perjalanan kerja	여비교통비
treasury shares	Saham treasuri	자기주식
treasury stock (own shares)	Saham treasuri	자기주식
trial balance (T/B)	Neraca saldo	시산표
triggering event	Hal pemicu	(원인이 되는) 사건
trustee	Wali	신탁책임자
type	Jenis	종류

U

unemployed	penganggur	실업자
uniform	kesatuan	균일한
unit price	Harga satuan	단위당 가격
unlawful, illegal	Melanggar hukum, ilegal	불법의
unlawfulness	Melawan hukum	불법임, 비합법적임
urban maintenance and construction tax	Pemeliharaan perkotaan dan pajak konstruksi	도시정비세

English	Bahasa	한국어
useful life (finite, indefinite)	Masa manfaat (terbatas, tak terbatas)	내용연수
user interface	Antarmuka pengguna	사용자 인터페이스

V

valid, current	Valid, berjalan	유효한, 현재의
valuation	Menilai	가치평가
valuation	Penilaian	가치평가
valuation rule	Aturan penilaian	가치평가규칙
valuation unit	Unit penilaian	가치평가단위
value-added tax	Pajak Pertambahan Nilai (PPN)	부가가치세
Variation	variasi	변동
voluntary	Sukarela	자발적인
voucher	voucher	상품권

W

wage	upah	임금
wage tax	Pajak upah	근로소득세
wage tax classification	Klasifikasi pajak upah	근로소득세 분류
warehouse	gudang	창고
warranty	jaminan	보증
weighted average method	metode rata-rata tertimbang	가중평균법
wholly owned foreign enterprise (WOFE)	Perusahaan asing	외자법인 (지주사의 100% 지분 보유)
withholding tax (on dividends)	Pajak pemotongan (atas dividen)	(배당금) 원천징수세
work in progress	barang dalam proses	재공품

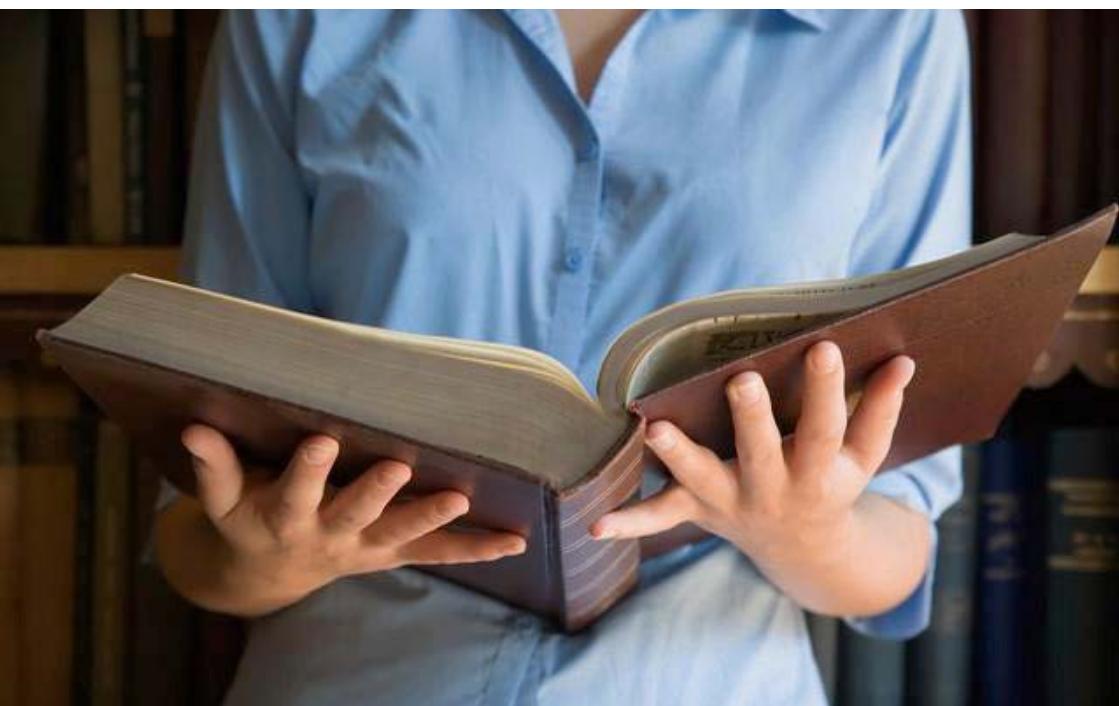
English	Bahasa	한국어
working capital	Modal kerja	운전자본
Y		
Year	Tahun	(1년 열두 달로 이뤄진) 해(년/연)
year end	akhir tahun	연말
yield	Suku bunga riil	총수익
yield	Hasil	산출(수확)량

Section 2

Indonesia Accounting Standards (PSAK): Balance Sheet and Income Statement

Pernyataan Standar Akuntansi Keuangan (PSAK):
Laporan Neraca Keuangan dan Laporan Laba Rugi

인도네시아 기업회계기준 (PSAK): 대차대조표와 손익계산서



English	Bahasa	한국어
Balance Sheet	Neraca Keuangan	대차대조표
ASSETS	ASET	자산
A. Current Assets	A. Aset Lancar	A. 유동자산
1. Cash and cash equivalents	1. Kas dan setara kas	1 현금 및 현금성자산
2. Accounts receivable	2. Piutang usaha	2 매출채권
3. Other accounts receivable	3. Piutang lain-lain	3 기타미수금
4. Inventories	4. Persediaan	4 재고자산
5. Prepayments	5. Uang muka	5 선금금
6. Prepaid taxes	6. Pajak dibayar dimuka	6 선급법인세
7. Prepaid expenses	7. Biaya dibayar dimuka	7 선급비용
8. Other current assets	8. Aset lancar lainnya	8 기타유동자산
B. Non-current Assets	B. Aset Tidak Lancar	B. 비유동자산
1. Available-for-sale financial assets	1. Aset keuangan tersedia untuk dijual	1 매도가능금융자산
2. Held-to-maturity investments	2. Investasi dimiliki hingga jatuh tempo	2 만기보유금융자산
3. Long-term receivables	3. Piutang usaha jangka panjang	3 장기채권
4. Fixed assets	4. Aset tetap	4 유형자산
5. Construction in progress	5. Aset dalam penyelesaian	5 건설중인자산
6. Intangible assets	6. Aset tidak berwujud	6 무형자산
7. Goodwill	7. Goodwill	7 영업권
8. Long-term deferred expenses	8. Biaya ditangguhkan jangka panjang	8 장기선급비용

English	Bahasa	한국어
9. Deferred tax assets	9. Aset pajak tangguhan	9 이연법인세자산
10. Other non-current assets	10. Aset tidak lancar lainnya	10 기타비유동자산
Liabilities and equity	Liabilitas dan ekuitas	부채와 자본
A. Current Liabilities	A. Liabilitas Jangka Pendek	A. 유동부채
1. Short-term loans	1. Utang jangka pendek	1 단기차입금
2. Accounts payable	2. Utang usaha	2 매입채무
3. Accrued expenses	3. Beban akrual	3 미지급비용
4. Advances from customers	4. Pembayaran uang muka dari pelanggan	4 선수금
5. Employee benefits payable	5. Imbalan kerja jangka pendek	5 미지급법인세
6. Taxes payable	6. Utang pajak	6 미지급법인세
7. Interest payable	7. Utang bunga	7 미지급이자
8. Dividends payable	8. Utang dividen	8 미지급배당금
9. Other payables	9. Utang lain-lain	9 기타미지급금
10. Other current liabilities	10. Liabilitas jangka pendek lainnya	10 기타유동부채
B. Non-current Liabilities	B. Liabilitas Jangka Panjang	B. 비유동부채
1. Long-term loans	1. Utang bank jangka panjang	1 장기차입금
2. Long-term payables	2. Utang jangka panjang	2 장기미지급금
3. Provisions	3. Provisi	3 총당금
4. Deferred tax liabilities	4. Liabilitas pajak tangguhan	4 이연법인세부채

English	Bahasa	한국어
5. Other non-current liabilities	5. Liabilitas jangka panjang lainnya	5 기타비유동부채
C. Equity	C. Ekuitas	C. 자본
1. Paid-in capital	1. Modal disetor	1 자본금
2. Capital reserve	2. Cadangan modal	2 자본잉여금
3. Treasury shares	3. Saham treasuri	3 자기주식
4. Other comprehensive income	4. Penghasilan komprehensif lain	4 기타포괄손익누계액
5. Retained earnings	5. Laba ditahan	5 이익잉여금
Income Statement	Laporan Laba Rugi	손익계산서
1. Operating income	1. Pendapatan	1 영업수익
2. Operating costs	2. Beban pokok penjualan	2 영업비용
3. Selling expenses	3. Beban penjualan	3 판매비
4. General and administrative expenses	4. Beban umum dan administrasi	4 관리비
5. Impairment losses	5. Kerugian penurunan nilai	5 손상차손
6. Investment income / losses (including: income / losses from investment in associates and jointly controlled enterprises)	6. Laba / rugi investasi (meliputi: laba / rugi investasi atas entitas asosiasi dan perusahaan dikendalikan bersama)	6 투자이익 / 손실 (관계기업 및 공동기업에 대한 투자로 인해 발생한 것 포함)
7. Operating profit / loss	7. Laba / rugi usaha	7 영업이익 / 영업손실
8. Non-operating income	8. Pendapatan non-operasional	8 영업외수익

English	Bahasa	한국어
9. Non-operating expenses (including: losses from disposal non-current assets)	9. Beban non-operasional (meliputi: kerugian dari pelepasan aset tidak lancar)	9 영업외비용 (비유동자산의 처분으로 인한 손실 포함)
10. Profit / Loss before income tax	10. Laba / rugi sebelum pajak	10법인세차감전이익 / 법인세차감전손실
11. Income tax expense	11. Beban pajak penghasilan	11법인세비용
12. Net profit / loss for the year	12. Laba / rugi tahun berjalan	12당기순이익 / 당기순손실
13. Other comprehensive income for the year	13. Penghasilan komprehensif lain tahun berjalan	13 기타포괄손익
14. Total comprehensive income for the year	14. Jumlah laba komprehensif tahun berjalan	14 포괄손익

Section 3

International Financial Reporting Standards (IFRS): Balance Sheet and Profit and Loss Account

Standar Pelaporan Keuangan Internasional (IFRS):
Akun Laporan Neraca Keuangan dan Laporan Laba Rugi

국제회계기준 (IFRS): 대차대조표와 손익계정



English	Bahasa	한국어
Statement of Financial Position	Laporan Posisi Keuangan	재무상태표
ASSETS	ASET	자산
A. Non-current assets	A. Aset tidak lancar	A. 비유동자산
1. Property, plant and equipment	1. Properti, pabrik, dan peralatan	1 유형자산
2. Intangible assets	2. Aset tak berwujud	2 무형자산
3. Biological assets	3. Aset biologis	3 생물자산
4. Trade and other receivables	4. Piutang dagang dan lainnya	4 기타미수금
5. Investment property	5. Investasi properti	5 투자부동산
6. Investments in equity-accounted investees	6. Investasi perusahaan asosiasi ekuitas tercatat	6 투자주식
7. Other investments, including derivatives	7. Investasi lain, termasuk derivatif	7 기타투자자산
8. Deferred tax assets	8. Aset pajak ditangguhkan	8 이연법인세자산
9. Employee benefits	9. Imbalan kerja karyawan	9 사외적립자산
B. Current assets	B. Aset lancar	B. 유동자산
1. Inventories	1. Persediaan	1 재고자산
2. Biological assets	2. Aset biologis	2 생물자산
3. Other investments, including derivatives	3. Investasi lain, termasuk derivatif	3 기타투자자산
4. Current tax assets	4. Aset pajak dibayar dimuka	4 당기법인세자산
5. Trade and other receivables	5. Piutang dagang dan lainnya	5 기타미수금
6. Prepayments	6. Bayar dimuka	6 선급금

English	Bahasa	한국어
7. Cash and cash equivalents	7. Kas dan setara kas	7 현금 및 현금성 자산
8. Assets classified as held for sale	8. Aset kelompok yang dimiliki untuk dijual	8 매각예정자산
Total assets	Jumlah aset	자산 총계
Equity	Ekuitas	자본
1. Share capital	1. Modal saham	1 자본금
2. Share premium	2. Modal premi	2 자본잉여금
3. Reserves	3. Cadangan	3 준비금
4. Retained earnings	4. Laba ditahan	4 이익잉여금
Total equity	Total modal	자본 총계
Liabilities	Kewajiban	부채
A. Non-current liabilities	A. Kewajiban tidak lancar	A. 비유동부채
1. Loans and borrowings	1. Utang bank dan pinjaman	1 장기차입금
2. Derivatives	2. Derivatif	2 파생상품
3. Employee benefits	3. Manfaat karyawan	3 확정급여채무
4. Deferred income / revenue	4. Pendapatan ditangguhkan	4 선수수익
5. Provisions	5. Provisi	5 충당금
6. Deferred tax liabilities	6. Kewajiban pajak ditangguhkan	6 이연법인세부채

English	Bahasa	한국어
B. Current liabilities	B. Kewajiban lancar	B. 유동부채
1. Bank overdraft	1. Rekening koran	1 당좌대월
2. Current tax liabilities	2. Liabilitas pajak jangka pendek	2 당기법인세부채
3. Loans and borrowings	3. Utang bank dan pinjaman	3 단기차입금
4. Trade payables	4. Utang dagang	4 매입채무
5. Other payables	5. Utang lainnya	5 기타미지급금
6. Deferred income / revenue	6. Pendapatan ditangguhkan	6 선수수익
7. Provisions	7. Provisi	7 충당금
8. Liabilities classified as held for sale	8. Liabilitas kelompok yang dimiliki untuk dijual	8 매각예정부채
Total liabilities	Jumlah kewajiban	부채 총계
Total equity and liabilities	Jumlah modal dan kewajiban	부채와 자본 총계
Statement of Comprehensive Income	Laporan Laba Rugi Komprehensif	포괄손익계산서
1. Revenue	Pendapatan	1 매출
2. Cost of sales	Biaya Penjualan	2 매출원가
A. Gross profit	A. Laba kotor	A. 매출총이익
1. Other income	1. Pendapatan lain	1 기타수익
2. Distribution expenses	2. Beban penjualan	2 판매비

English	Bahasa	한국어
3. Administrative expenses	3. Beban administrasi	3 관리비
4. Research and development expenses	4. Beban riset dan pengembangan	4 연구개발비
5. Other expenses	5. Beban lain	5 기타비용
B. Results from operating activities	B. Laba operasional	B. 영업이익 / 영업손실
1. Finance income	1. Pendapatan keuangan	1 금융수익
2. Finance costs	2. Beban keuangan	2 금융비용
C. Net finance costs	C. Laba keuangan bersih	C. 순금융비용
1. Share of profit of equity-accounted investees (net of tax)	1. Bagian laba perusahaan asosiasi ekuitas tercatat (setelah pajak)	1 배당금수익 (세후)
D. Profit before income tax	D. Laba sebelum pajak penghasilan	D. 법인세비용차감전이익
1. Income tax expense	1. Beban pajak pendapatan	1 법인세비용
E. Profit from continuing operations	E. Keuntungan dari operasional berkelanjutan	E. 계속사업이익
F. Discontinued operation	F. Operasional yang dihentikan	F. 중단사업

English	Bahasa	한국어
1. Profit / Loss from discontinued operation (net of income tax)	1. Laba / rugi dari operasional yang dihentikan (setelah dikurangi pajak penghasilan)	1. 종단사업손익 (세후)
G. Profit for the year	G. Keuntungan tahun ini	G. 당기순이익
H. Other comprehensive income for the year, net of tax	H. Pendapatan komprehensif lain untuk tahun ini, setelah dikurangi pajak	H. 기타포괄이익 (세후)
I. Profit for the year	I. Keuntungan tahun ini	I. 포괄이익

Section 4

List of commonly used Indonesian tax terms

Daftar istilah yang umum digunakan dalam perpajakan Indonesia

인도네시아 세무 용어



Singkatan/ Short Form/ 약어	Bahasa	English	한국어
BADORA	Badan dan Orang Asing, KPP	Foreign Corporate & Individual (Badora) Tax Service Office	특정 외국법인 및 외국인 관할세무서
BAPEKSTA	Badan Pelayanan Kemudahan Ekspor dan Pengolahan Data	Agency for Export Facility Services and Data Processing	수출과 정보 처리 기관
BAPEPAM	Badan Pengawasan Pasar Modal	Capital Market Supervisory Board	자본시장감독청
BAPPENAS	Badan Perencanaan Pembangunan Nasional	National Development Planning Board	국가발전 기획원
BBN	Bea Balik Nama	Title Transfer Tax (esp. vehicles)	소유권 이전세
BKP	Barang Kena Pajak	Taxable good(s)	과세 대상 재화
BKPM	Badan Koordinasi Penanaman Modal	Capital Investment Coordinating Board	투자청
BM	Bea Meterai	Stamp Duty	인지세
BML	Bea Meterai Lunas	Paid Stamp Duty	기납부 인지세
BPHTB	Bea Pengalihan Hak atas Tanah & atau Bangunan	Duty on Acquisition of Rights to Land and Building	토지/건물 취득세

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
BPKP	Badan Pengawasan Keuangan dan Pembangunan	Finance and Development Supervisory Agency	금융과 개발 감독원
BPN	Badan Pertanahan Nasional	National Land Agency	토지청
BPPCP	Bukti Pembayaran Pabean, Cukai, dan Pajak	Customs, Excise, and Tax Payment Receipt	세관, 소비세 세금납부 영수증
BPSP	Badan Penyelesaian Sengketa Pajak	Tax Dispute Settlement Agency	세금 분쟁해결 기관
BUPLN	Badan Urusan Piutang dan Lelang Nasional	State Agency for Receivables and Auctions	채권 및 경매 담당부서
BUT	Badan Usaha Tetap	Permanent Establishment (PE)	고정 사업자
-	Bank Persepsi	Tax Depository Bank	예치환거래은행
-	Berita Acara Hasil Pemeriksaan	Affidavit of Tax Audit Results	세무감사 진술서
-	Berita Acara Pemusnahan	Affidavit of Destruction	파기증명서
-	Buku Petunjuk Pengisian	Completion Guide	기입 안내서
-	Daftar Informasi Hasil Pemeriksaan	Audit Result Information List	회계감사 결과 정보
DIPER	Data Induk Perusahaan	Company's Master Data	회사의 마스터파일

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
DJBC	Direktorat Jenderal Bea dan Cukai	Directorate General of Customs and Excise	관세청
DJLK	Direktorat Jenderal Lembaga Keuangan	Directorate General of Financial Institutions	금융기관 연합회
DJP	Direktorat Jenderal Pajak	Directorate General of Taxation (DGT)	국세청
DKHP	Daftar Kesimpulan Hasil Pemeriksaan	Audit Result Summary List	세무조사 결과 요약표
DKP	Daftar Kekayaan Pribadi	Personal Wealth List	개인 재산 목록
DNP	Daftar Nominatif Penerimaan	Nominative List of Revenues	매출내역
D PIL	Daerah Pabean Indonesia Lainnya	Other Indonesian Customs Area	기타 인도네시아의 관세징수지역
DPP	Dasar Pengenaan Pajak	Tax Base	과세표준
DPP	Direktur Peraturan Pajak	Director of Tax Regulations	조세정책 부장
EPTE	Entrepot Produksi untuk Tujuan Ekspor	Entrepot Production for Export Purposes	수출목적 생산
-	Faktur Pajak	Tax Invoice(s)	세금계산서
-	Faktur Pajak Pengganti	Tax Invoice(s) Replacement	세금계산서 대체

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
-	Fiskal Luar Negeri	Exit Tax or Departure Tax or Fiscal Tax	출국세
IKPI	Ikatan Konsultan Pajak Indonesia	Indonesian Tax Consultants Association	인니 공인 세무사 협회
JKP	Jasa Kena Pajak	Taxable Service(s)	과세대상용역
Kanwil	Kantor Wilayah	Regional office	지역 사무소
KAPET	Kawasan Pengembangan Ekonomi Terpadu	Integrated Economic Development Zone	통합 경제개발구
KARIKPA	Kantor Pemeriksaan dan Penyidikan Pajak	Tax Audit and Investigation Office	세무감사실
Kasi	Kepala Seksi	Section Head(s)	계장
Kasubdit	Kepala sub-direktorat	Sub-directorate Head(s)	과장
Kasubsi	Kepala sub-seksi	Sub-section Head(s)	팀장
KB	Kawasan Berikat	Bonded Zone(s)	보세구역
KBH	Kontrak Bagi Hasil	Production Sharing Contract (PSC)	생산물분배계약
KepMen	Keputusan Menteri	Ministerial Decree(s)	부령
KepMenKeu	Keputusan Menteri Keuangan	Minister of Finance Decree	재무부장관령

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
-	Keputusan Direktorat Jenderal Pajak	Directorate General of Taxation Decree	국세청
Kikpan	Kepala Bidang Pemeriksaan dan Penyidikan (Pajak)	Section Head of the Tax Audit and Investigation Office	세무조사본부
KINSPBC	Kantor Inspeksi Direktorat Jenderal Bea dan Cukai	Directorate General of Customs and Excise Inspection Office	관세청
KITE	Kemudahan Impor Tujuan Ekspor	Import Facility for Export Purpose	수출목적 설비수입
KK	Kontrak Karya	Contract of Work (CoW)	도급
KLU	Klasifikasi Lapangan Usaha	Business Field Classification	사업분야 분류
KP	Kuasa Pertambangan	Delegated Mining Rights	위임된 채굴권
KPBC	Kantor Pelayanan Bea dan Cukai	Customs and Excise Service Offices	세관 사무소
KPBJ	Kontrak Pengadaan Barang dan Jasa	Contract for the Procurement of Goods and Services	재화 및 용역 조달 계약서
KPKER	Kantor Pelayanan Kemudahan Ekspor Regional	Regional Export Facility Service Office	지역 수출 사무소
KPMB	Kantor Pelayanan Pajak Perusahaan Masuk Bursa	Publicly Listed Companies Tax Office	상장회사 세무서

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
KPP	Kantor Pelayanan Pajak	Tax Service Office(s)	세무서
KPPN	Kantor Pelayanan Perbendaharaan Negara	State Treasury Service Office	자금담당부서
KUP	Kantor Umum Pajak	Public Tax Office	세무서
KWBC	Kantor Wilayah Bea dan Cukai	Customs and Excise Regional Office	지역 관세 사무소
-	Ketua Majelis (BPSP)	Presiding Judge (Tax Dispute Settlement Agency)	판례
LHP	Laporan Hasil Pemeriksaan	Report of Audit Result	검사 결과 보고서
LPBC	Laporan Pemeriksaan Bea dan Cukai	Customs and Excise Audit Report	세관과 소비세 감사보고서
LPP	Laporan Pemeriksaan Pajak	Tax Audit Report	세무조사 보고서
DPIL	Daerah Pabean Indonesia Lainnya	Other Indonesian Customs Area	기타 인도네시아의 관세징수지역
DPP	Dasar Pengenaan Pajak	Tax Base	과세표준
DPP	Direktur Peraturan Pajak	Director of Tax Regulations	조세정책 부장
EPTE	Entrepot Produksi untuk Tujuan Ekspor	Entrepot Production for Export Purposes	수출목적 생산

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
-	Faktur Pajak	Tax Invoice(s)	세금계산서
-	Faktur Pajak Pengganti	Tax Invoice(s) Replacement	세금계산서 대체
-	Fiskal Luar Negeri	Exit Tax or Departure Tax or Fiscal Tax	출국세
IKPI	Ikatan Konsultan Pajak Indonesia	Indonesian Tax Consultants Association	인니 공인 세무사 협회
JKP	Jasa Kena Pajak	Taxable Service(s)	과세용역
Kanwil	Kantor Wilayah	Regional office	지역 사무소
KAPET	Kawasan Pengembangan Ekonomi Terpadu	Integrated Economic Development Zone	통합 경제개발구역
KARIKPA	Kantor Pemeriksaan dan Penyidikan Pajak	Tax Audit and Investigation Office	세무감사실
Kasi	Kepala Seksi	Section Head(s)	과장
Kasubdit	Kepala sub-direktorat	Sub-directorate Head(s)	이사회 부회장
Kasubsi	Kepala sub-seksi	Sub-section Head(s)	팀장
KB	Kawasan Berikat	Bonded Zone(s)	보세구역
KBH	Kontrak Bagi Hasil	Production Sharing Contract (PSC)	생산물분배계약
KepMen	Keputusan Menteri	Ministerial Decree(s)	부령

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
KepMenKeu	Keputusan Menteri Keuangan	Minister of Finance Decree	재무부장관령
-	Keputusan Direktorat Jenderal Pajak	Directorate General of Taxation Decree	국세청
Kikpan	Kepala Bidang Pemeriksaan dan Penyidikan (Pajak)	Section Head of the Tax Audit and Investigation Office	세무조사본부
KINSPBC	Kantor Inspeksi Direktorat Jenderal Bea dan Cukai	Directorate General of Customs and Excise Inspection Office	관세청
KITE	Kemudahan Impor Tujuan Ekspor	Import Facility for Export Purpose	수출목적 설비수입
KK	Kontrak Karya	Contract of Work (CoW)	도급
KLU	Klasifikasi Lapangan Usaha	Business Field Classification	사업분야 분류
KP	Kuasa Pertambangan	Delegated Mining Rights	위임된 채굴권
KPBC	Kantor Pelayanan Bea dan Cukai	Customs and Excise Service Offices	세관 사무소
KPBJ	Kontrak Pengadaan Barang dan Jasa	Contract for the Procurement of Goods and Services	재화 및 용역 조달 계약서
KPKER	Kantor Pelayanan Kemudahan Ekspor Regional	Regional Export Facility Service Office	지역 수출 사무소

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
KPMB	Kantor Pelayanan Pajak Perusahaan Masuk Bursa	Publicly Listed Companies Tax Office	상장회사 세무서
KPP	Kantor Pelayanan Pajak	Tax Service Office(s)	세무서
KPPN	Kantor Pelayanan Perbendaharaan Negara	State Treasury Service Office	자금관리부서
KUP	Kantor Umum Pajak	Public Tax Office	세무서
KWBC	Kantor Wilayah Bea dan Cukai	Customs and Excise Regional Office	지역 관세 사무소
-	Ketua Majelis (BPSP)	Presiding Judge (Tax Dispute Settlement Agency)	판례
LHP	Laporan Hasil Pemeriksaan	Report of Audit Result	감사보고서
LPBC	Laporan Pemeriksaan Bea dan Cukai	Customs and Excise Audit Report	세관과 소비세 감사보고서
LPP	Laporan Pemeriksaan Pajak	Tax Audit Report	세무감사 보고서
LPP	Laporan Penerimaan pajak	Tax Revenue Report	세수입 보고서
LP2	Lembar Penugasan Pemeriksaan	Audit Instruction Paper	회계감사 설명서
LP2P	Laporan Pajak-pajak Pribadi	Personal Tax Report	개인 세금 보고서

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
LPS-E	Laporan Pemeriksaan Surveyor-Eksport	Surveyor's Inspection Report for Export	
MPP	Majelis Pertimbangan Pajak (sudah dibubarkan)	Tax Supreme Court (defunct)	세무 대법원 (현존하지 않음)
MP3	Monitoring Pelaporan Pembayaran Pajak	Tax Payment Reporting Monitoring	납세신고 감시
NIPER	Nomor Induk Perusahaan	Company Master Number	법인등록번호
NJKP	Nilai Jual Kena Pajak (PBB)	Taxable Sales Value (L& B tax)	과세표준
NJOP	Nilai Jual Objek Pajak (PBB)	Land & Building Tax Base, or Tax Object Sales Value	부동산세 과세표준
NPP	Nota Perhitungan Pajak	Tax Calculation/Computation Memo	세금계산서
NPPBKC	Nomor Pokok Pengusaha Barang Kena Cukai	Goods Subject to Excise Entrepreneur Registration Number	과세대상재화
NPPKP	Nomor Pengukuhan Pengusaha Kena Pajak	VAT Entrepreneur Registration Number	부가가치세 사업자 등록번호
NPWP	Nomor Pokok Wajib Pajak	Tax ID Number/Tax Registration Number	세금등록번호

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
PDKB	Pengusaha Di Kawasan Berikat	Entrepreneurs in the Bonded Zone	보세구역 사업자
PE	Pedagang Eceran	Retail Merchant / Retail Trader	소매업자
PEB	Pemberitahuan Eksport Barang	Export Declaration/ Notification Form	수출신고
PEBT	Pemberitahuan Eksport Barang Tertentu	Export Notification of Certain Goods	특정 제품에 대한 수출공고
PET	Pengusaha Eksportir Tertentu	Certain Exporter Entrepreneur	수출기업
PBB	Pajak Bumi & Bangunan	Land & Building Tax (L&B Tax)	토지 및 건물세
PHP	Pemberitahuan Hasil Pemeriksaan	Notification of Tax Audit Findings	세무감사 결과 통지
PIB	Pemberitahuan Impor Barang	Import Declaration/ Notification Form	수입신고
PIBT	Pemberitahuan Impor Barang Tertentu	Import Notification of Certain Goods	수입신고
PIUD	Pemberitahuan Impor Untuk Dipakai	Import Notification for Usage	수입신고
PKB	Penyelenggara Kawasan Berikat	Bonded Zone Administrator(s)	보세구역 관리자

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
PKP	Pengusaha Kena Pajak	VAT Registered Entrepreneur/ Enterprise(s) / VATable Entrepreneur/ Enterprise(s)	부가가치세 등록된 사업자
PKP2B	Perjanjian Karya Pengusahaan Pertambangan Batubara	Contract Work on Coal Mining Exploitation	석탄광업권
PKP PE	Pengusaha Kena Pajak Pedagang Eceran	Retail-Trade Taxable enterprise	소매업영위 과세대상 법인
PKP Rekanan	Pengusaha Kena Pajak Rekanan	VAT Collector Counterpart(s)	부가가치세 피징수자
PLK	Pemeriksaan Lengkap Kantor	Comprehensive Office Tax Audit(s)	종합 사업소세 감사
PLL	Pemeriksaan Lengkap Lapangan	Comprehensive Field Tax Audit(s)	종합 실지세무감사
PMA	Penanaman Modal Asing	Foreign Capital Investment	외국자본 투자
PMDN	Penanaman Modal Dalam Negeri	Domestic Capital Investment	국내 자본 투자
PNBP	Penerimaan Negara Bukan Pajak	State Non-Tax Revenue	비과세소득
PP	Pemungut Pajak	VAT Collector	부가가치세 징수원
PPH	Pajak Penghasilan	Income Tax	소득세

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
PIBT	Pemberitahuan Impor Barang Tertentu	Import Notification of Certain Goods	수입신고
PIUD	Pemberitahuan Impor Untuk Dipakai	Import Notification for Usage	수입신고
PKB	Penyelenggara Kawasan Berikat	Bonded Zone Administrator(s)	보세구역 관리자
PKP	Pengusaha Kena Pajak	VAT Registered Entrepreneur/ Enterprise(s) / VATable Entrepreneur/ Enterprise(s)	부가가치세법상 납세의무법인
PKP2B	Perjanjian Karya Pengusahaan Pertambangan Batubara	Contract Work on Coal Mining Exploitation	석탄업 개발 도급용역
PKP PE	Pengusaha Kena Pajak Pedagang Eceran	Retail-Trade Taxable enterprise	소매업 영위 과세대상법인
PKP Rekanan	Pengusaha Kena Pajak Rekanan	VAT Collector Counterpart(s)	부가가치세 피징수자
PLK	Pemeriksaan Lengkap Kantor	Comprehensive Office Tax Audit(s)	종합세무조사
PLL	Pemeriksaan Lengkap Lapangan	Comprehensive Field Tax Audit(s)	종합세무조사
PMA	Penanaman Modal Asing	Foreign Capital Investment	해외자본투자
PMDN	Penanaman Modal Dalam Negeri	Domestic Capital Investment	국내자본투자

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
PNBP	Penerimaan Negara Bukan Pajak	State Non-Tax Revenue	비과세소득
PP	Pemungut Pajak	VAT Collector	부가가치세 징수자
PPH	Pajak Penghasilan	Income Tax	소득세
PPKP	Pencacahan dan Pembeaan Kiriman Pos	Detachment and Duty Imposition of Postal Delivery	우편배송의무부과
PPN	Pajak Pertambahan Nilai	Value Added Tax (VAT)	부가가치세
PPnBM	Pajak Penjualan atas Barang Mewah	Luxury Goods Sales Tax (LGST), or Sales Tax on Luxury Goods	사치품소비세
P3B	Persetujuan Penghindaran Pajak Berganda	Double Taxation Avoidance (DTA) Agreement/Tax Treaty	이중과세방지협정
P4BM	Pusat Pengelolaan Pembebasan dan Pengembalian Bea Masuk	Management Centre for Import Duty Exemption and Refund	수입세 면제 및 환급센터
PSK	Pemeriksaan Sederhana Kantor	Simple Office Tax Audit(s)	기본 사업소세 감사
PSL	Pemeriksaan Sederhana Lapangan	Simple Field Tax Audit(s)	기본 실지세무감사
PTBB	Pengusaha Toko Bebas Bea	Duty-Free Shop Entrepreneur	면세점 사업가

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
PTKP	Penghasilan Tidak Kena Pajak	Non-Taxable Income	비과세소득
PTLL	Pajak Tidak Langsung Lain	Other Indirect Taxes	기타 간접세
-	Pajak Keluaran	Output VAT	부가가치세 매출세액
-	Pajak Masukan	Input VAT	부가가치세 매입세액
-	Pajak Pembangunan	Development Tax (for District/ Regency Level)	개발세
-	Pajak Pertambahan Nilai tidak dipungut	Non-collected VAT/ VAT not collected	미징수 부가가치세
-	Pekerjaan Bebas	Self-employment / Freelance Work	자영업 / 프리랜서 작업
-	Pembangunan Sendiri	Self-Construction	자가건설
-	Pemeteraian Kemudian	Postdated Duty Stamp(s)	사후일부 우표
-	Permohonan Meninjau Kembali	Reconsideration Request/ Judicial Review	재고 요청/ 사법 심사
-	Permohonan Penundaan Pajak	Tax Deferment Request(s)	세금 납부 연기 요청
-	Pertimbangan Risalah Penyelesaian Keberatan	(Tax) Auditor's Objection Memorandum	감사자의 이의 각서
RIB	Rencana Impor Barang	Imported Goods Plan	수입계획

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
RPT	Rencana Pemeriksaan Tahunan	Annual Audit Plan	연간 감사계획서
-	Restitusi Pajak	Tax Refund(s)	세금 환급
SE	Surat Edaran	Circular Letter	회람장
SIUI	Surat Izin Usaha Industri	Industrial Business License	제조업 등록증
SIUP	Surat Izin Usaha Perdagangan	Trade Business License	무역업 등록증
SKB (1)	Surat Keputusan Banding	Appeal Decision Letter	상고 결정서
SKB (2)	Surat Keterangan Bebas	Exemption Certificate(s)	면제 증명서
SKD	Surat Keterangan Domisili	Certificate of Domicile	거주지증명서
SKF	Surat Keterangan Fiskal	Tax Clearance Certificate/Letter	납세필증
SKFLN	Surat Keterangan Fiskal Luar Negeri	Fiscal/Exit (Departure) Tax Payment Slip	납세증명서
SKK	Surat Keputusan Keberatan	Objection Decision Letter	이의결정 통지서
SKKPP	Surat Keputusan Kelebihan Pembayaran Pajak	Tax Overpayment Decision Letter	초과납부 통지서
SKP	Surat Ketetapan Pajak	Tax Assessment Letter	세무조사결과통지서
SKPB	Surat Keputusan Pemberian Bunga	Interest Granting Decision	이자보상금 결정

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
SKPBM	Surat Keputusan Pengembalian Bea Masuk	Import Duties Restitution Decision	수입세 보상 결정
SKPFP	Surat Keputusan Pembayaran Fasilitas Pengembalian	Restitution Facility Payment Decision	보상 결정
SKPIB	Surat Keputusan Pemberian Imbalan Bunga	Interest Repayment Decision	이자 상환 결정
SKPKB	Surat Ketetapan Pajak Kurang Bayar	Tax Underpayment Assessment Letter	과소납부 세금추징 결정서
SKPKBT	Surat Ketetapan Pajak Kurang Bayar Tambahan	Additional Tax Underpayment Assessment Letter	추가 과소납부 추징 결정서
SKPKPP	Surat Keputusan Pengembalian Kelebihan Pembayaran Pajak	Decision of Tax Overpayment Refund	초과납부 환급결정
SKPLB	Surat Ketetapan Pajak Lebih Bayar	Tax Overpayment Assessment Letter	과다납부 세금추징 결정서
SKPN	Surat Ketetapan Pajak Nihil	Nil Tax Assessment Letter	세금추징결정서
SKPPKP (1)	Surat Keputusan Pengembalian Pendahuluan Kelebihan Pajak	Advance Tax Overpayment Refund Decree	선납법인세 환급신청서

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
SKPPKP (2)	Surat Keputusan Pengukuhan Pengusaha Kena Pajak	Taxable Enterprise confirmation Letter	과세사업 확인서
SKT	Surat Keterangan Tarif	Tax Relief Certificate	세금 경감 증서
SPHP	Surat Pemberitahuan Hasil Pemeriksaan	Tax Audit Findings Notification Letter	세무감사 결과 통지서
SPK	Surat Peninjauan Kembali	Request for Reconsideration Letter	재심신청서
SPKPBM	Surat Pemberitahuan Kekurangan Pembayaran Bea Masuk	Import Duty Underpayment Assessment Letter	수입세 과소납부 평가서
SPM	Surat Pemberitahuan Masa	Periodic/Monthly Tax Return	주기적인/ 월간 소득 신고서
SPMIB	Surat Perintah Membayar Imbalan Bunga	Interest Repayment Order	이자 상환 명령
SPMK	Surat Perintah Membayar Kembali	Repayment Order	상환 명령
SPMKBM	Surat Perintah Membayar Kembali Bea Masuk	Import Duty Repayment Order	수입세 상환 명령
SPMKP	Surat Perintah Membayar Kelebihan Pajak	Tax Overpayment Refund Order	세금 납입초과액 환불 명령

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
SPOP	Surat Pemberitahuan Obyek Pajak	Tax Object Notification Letter (L&B Tax)	과세대상통지서
SPP	Surat perintah Pembayaran	Payment Order	지급지시서
SPPAS	Surat Pemberitahuan Pengeluaran Alkohol Sulingan	Distilled Alcohol Export Notification Letter	증류주 수출 통지서
SPPB (1)	Surat Perintah Penyerahan Barang	Delivery Order(s)	화물인도지시서
SPPB (2)	Surat Persetujuan Pengeluaran Barang	Approval for Export of Goods, Goods Export Approval	수출승인
SP2D	Surat Perintah Pencairan Dana	Fund Disbursement Order	기금지불서
SPPH	Surat Pernyataan Pelepasan Hak	Relinquishment of Title Declaration Letter	소유권 양도 증명서
SPPP/SP3	Surat Perintah Pemeriksaan Pajak	Tax Audit Order, or Tax Audit Instruction Letter	세무감사 지시서
SPPSS	Surat Perintah Penagihan Seketika dan Sekaligus	Immediate and Total Tax Collection Order(s)	국세징수서
SPPT	Surat Pemberitahuan Pajak Terhutang (PBB)	Notification of Tax Due (L&B Tax)	납세기간 통지(토지건물세)

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
SPS	Surat Panggilan Sidang	Hearing Summons Letter	소환장
SPSA	Surat Pemberitahuan Sanksi Administrasi	Administrative Sanctions Notification Letter	행정적 제재 통지서
SPT	Surat Pemberitahuan Tahunan	Annual Tax Return	연간 소득 신고서
SS	Surat Sita	Confiscation Letter(s)	압수통지서
SSB	Surat Sanggup Bayar	Promissory Notes	약속어음
SSBC	Surat Setoran Bea Cukai	Excise Payment Slip(s)	소비세 납부증명서
SSBP	Surat Setoran Bukan Pajak	Non-Tax Payment Slip	비과세 신고서
SSBPHTB	Surat Setoran Bea Perolehan Hak atas Tanah dan Bangunan	Land and Building Duty Payment Slip	부동산세 납부증명서
SSP	Surat Setoran Pajak	Tax Payment Slip(s)	세무납부증명서
SSPCP	Surat Setoran Pabean, Cukai dan pajak	Customs, Excise and Tax Payment Slip	관세 및 내국세 납부서류
SSPNBP	Surat Setoran Penerimaan Negara Bukan Pajak	Non-Tax State Revenue Payment Slip	비과세 정부 신고서
SSTB	Surat Serah Terima Barang	Certificate of Transfer of Goods	점유이전 증명서

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
STP	Surat Tagihan Pajak	Tax Collection Letter(s)	세무징수서
STTJ	Surat Tanda Terima Jaminan	Guarantee Receipt Slip	보증서
-	Secara Jabatan	Ex-Officio	직권
-	Seksi Penerimaan dan Keberatan	Collection and Objection Section	징수 및 불복 전담본부
-	Surat Banding Pemohon	Appellant's Appeal Letter	항고인의 항고서
-	Surat Bantahan Pemohon	Appellant's Response Letter	항고인의 답변서
-	Surat Keberatan	Objection Letter	이의신청서
-	Surat Kuasa	Proxy Letter	위임장
-	Surat Pajak Pertambahan Nilai tidak dipungut	Non-Collected VAT Certificate	미납된 부가가치세 증명서
-	Surat Paksa	Distress Warrant	압류 영장
-	Surat Panggilan	Summons Letter	소환 서신
-	Surat Peringatan	Reminder Letter	독촉장
-	Surat Pernyataan Persetujuan	Declaration of Acceptance	협정서
-	Surat Pernyataan Persetujuan atas Hasil Pemeriksaan pajak	Declaration of Acceptance of (the) Tax Audit Findings	세무조사결과확인서
-	Surat Tegoran	Warning Letter(s)	경고장

Singkatan/ Short Form/ 약어	Bahasa	English	한국어
SUB	Surat Uraian Banding	Appellee's Summation Letter	피향소인의 요약서
TBB	Toko Bebas Bea	Duty-Free Shop	면세점
TBPFLN	Tanda Bukti Pajak Fiskal Luar Negeri	Fiscal/Exit Tax Payment Slip(s)	출국세 납부서류
UPP	Unit Pemeriksaan Pajak	Tax Audit Unit	세무조사팀
UP3	Unit Pelaksana Pemeriksaan Pajak	Tax Audit Implementation Unit	세무조사추진팀
UU KUP	Undang-undang Ketentuan Umum dan Tata Cara Perpajakan	General Provisions and Taxation Procedures Law / Law on General Provisions and Taxation Procedures	국세기본법
Wapu	Wajib Pungut	Tax Collector(s)	세금 징수원

Section 5

Summary of Indonesian tax compliance
Ringkasan kepatuhan pajak Indonesia
인도네시아 납세의무 요약



No.	Tax Compliance	Tax Return	Payment Deadline	Submission Deadline	Remarks	Late Payment	Late Submission
	Kepatuhan Pajak	Formulir Pajak	Batas waktu pembayaran	Batas waktu pelaporan	Keterangan	Denda Keterlambatan	Denda keterlambatan pelaporan
	납세의무	근거규정	납부기한	신고기한	비고	납부불성실가산세	무신고가산세

Annual Tax Compliance / 연간 납세의무 / SPT Tahunan

1.	Corporate Income Tax Return	SPT 1771	Before the submission deadline	End of 4th following month after the year-end (i.e. 30 April)	The Company is still required to submit the tax return even if there is no turnover/sales in that year.	Interest Penalty 2% of the tax underpayment per month	IDR 1,000,000
	Surat Pemberitahuan Tahunan ("SPT") PPh Wajib Pajak Badan		Sebelum jatuh tempo pelaporan	4 bulan setelah akhir tahun pajak (contoh 30 April)	Wajib melaporkan SPT PPh Badan walaupun tidak ada omzet penjualan pada tahun itu.	Denda bunga 2% per bulan dari kurang bayar	
	법인소득세		신고기한전까지	과세연도종료일부터 4개월 이내	매출액이 없더라도 신고서를 제출해야함.	매월 과소신고세액의 2%	

No.	Tax Compliance	Tax Return	Payment Deadline	Submission Deadline	Remarks	Late Payment	Late Submission
	Kepatuhan Pajak	Formulir Pajak	Batas waktu pembayaran	Batas waktu pelaporan	Keterangan	Denda Keterlambatan	Denda keterlambatan pelaporan
	납세의무	근거규정	납부기한	신고기한	비고	납부불성실가 신세	무신고가산세

Monthly Tax Compliance / 월간 납세의무 / Kepatuhan Pajak Bulanan

1.	Monthly Corporate Income Tax Installment	SSP PPh Pasal 25	15th of the following month	20th of the following month	The Company is still required to report the SSP PPh Pasal 25 even if there is no tax installment (NIL SSP).	Interest Penalty 2% of the tax underpayment per month	IDR 100,000
	Surat Setoran Pajak Angsuran Bulanan		Tanggal 15 bulan berikutnya	Tanggal 20 bulan berikutnya	Wajib melaporkan SSP PPh 25 walaupun tidak ada angsuran pajak	Denda bunga 2% per bulan dari kurang bayar	
	월 선납법인소득세		의월 15일까지	의월 20일까지	월 선납법인세액이 없더라도 신고서를 제출해야함.	매월 과소신고세액의 2%	
2.	Employee Withholding Tax	SPT PPh 21	10th of the following month	20th of the following month	The Company is still required to submit the tax return even if there is no employee (NIL Return).	Interest Penalty 2% of the tax underpayment per month	IDR 100,000
	Pemotongan Pajak Karyawan		Tanggal 10 bulan berikutnya	Tanggal 20 bulan berikutnya	Wajib melaporkan SPT PPh 21 walaupun tidak ada karyawan	Denda bunga 2% per bulan dari kurang bayar	
	종업원 원천세		의월 10일까지	의월 20일까지	해당 종업원이 없더라도 신고서를 제출해야함.	매월 과소신고세액의 2%	

No.	Tax Compliance	Tax Return	Payment Deadline	Submission Deadline	Remarks	Late Payment	Late Submission
	Kepatuhan Pajak	Formulir Pajak	Batas waktu pembayaran	Batas waktu pelaporan	Keterangan	Denda Keterlambatan	Denda keterlambatan pelaporan
	납세의무	근거규정	납부기한	신고기한	비고	납부불설실가 신세	무신고가산세
3.	Other Withholding Taxes	SPT PPh 23/26/4(2)	10th of the following month	20th of the following month	No requirement to submit the tax return if there is no withholding tax payable in that period.	Interest Penalty 2% of the tax underpayment per month	IDR 100,000
	Pemotongan Pajak Lainnya		Tanggal 10 bulan berikutnya	Tanggal 20 bulan berikutnya	Tidak diwajibkan untuk melaporkan SPT bila tidak ada pemotongan pada masa itu.	Denda bunga 2% per bulan dari kurang bayar	
	기타 원천세		익월 10일까지	익월 20일까지	과세기간내 해당 원천세가 없는 경우 신고서 제출 의무는 없음.	매월 과소신고세액의 2%	

No.	Tax Compliance	Tax Return	Payment Deadline	Submission Deadline	Remarks	Late Payment	Late Submission
	Kepatuhan Pajak	Formulir Pajak	Batas waktu pembayaran	Batas waktu pelaporan	Keterangan	Denda Keterlambatan	Denda keterlambatan pelaporan
	납세의무	근거규정	납부기한	신고기한	비고	납부불성실가 신세	무신고가산세
4.	Value Added Tax (VAT)	SPT PPN	Before the submission deadline	End of the following month	Applicable only if the Company is registered as VAT-able entrepreneur ("PKP"). The Company is still required to submit the tax return even if there is no turnover/sales in that period (NIL Return).	Interest Penalty 2% of the tax underpayment per month	IDR 500,000
	Pajak Pertambahan Nilai ("PPN")		Sebelum jatuh tempo	Akhir bulan berikutnya	Hanya berlaku untuk Badan yang terdaftar sebagai Pengusaha Kena Pajak ("PKP").	Denda bunga 2% per bulan dari kurang bayar	
	부가가치세		신고기한전까지	의월말까지	부가가치세법상 납세의무자인 경우에만 해당됨. 매출액이 없더라도 신고서를 제출해야함.	매월 과소신고세액의 2%	
5.	Offshore VAT (on utilization of offshore services / intangible goods)	SSP PPN LN	15th of the following month	End of the following month	Applicable even if the Company is not registered as VAT-able entrepreneur.	Interest Penalty 2% of the tax underpayment per month	N/A
	PPN Jasa Luar Negeri (atas pemanfaatan jasa luar negeri / barang tidak berwujud kena pajak)		Tanggal 15 bulan berikutnya	Akhir bulan berikutnya	Berlaku untuk semua Wajib Pajak meskipun tidak terdaftar sebagai PKP.	Denda bunga 2% per bulan dari kurang bayar	
	역외 부가가치세		의월 15일까지	의월말까지	부가가치세법상 납세의무자가 아닌 경우에도 해당됨.	매월 과소신고세액의 2%	

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