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Case Study Of Rebates: Accounting And Taxation In Company A

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ABSTRACT

This case study examines the accounting and tax treatment complexities of rebate schemes in Company A, revealing significant discrepancies between financial reporting and tax compliance. The research identifies three critical issues: (1) systematic under-accrual of rebate liabilities due to limited access to real-time sales data from retailers, resulting in revenue overstatement that contravenes PSAK 1's accrual principle and PSAK 72's variable consideration requirements; (2) problematic timing differences between accounting recognition and tax deductibility, creating potential tax risks; and (3) agency problems stemming from information asymmetry between the principal and distributors. The study contributes to institutional theory by analyzing rebate practices in Indonesia's unique regulatory environment, while practically recommending improved estimation methodologies and enhanced transparency to better align accounting and tax treatments. These findings offer novel insights into the challenges of implementing global accounting standards (IAS 37) in local contexts.

INTRODUCTION

Rebate schemes are common marketing incentives used by companies to increase sales, strengthen distribution networks, and gain a competitive advantage (Kotler & Keller, 2016). In the context of business in Indonesia, rebates pose significant challenges in financial reporting and taxation due to the complexity of their structure and timing. Under PSAK 72 (equivalent to IFRS 15), rebates are classified as variable consideration that must be estimated and deducted from revenue when the performance obligation is met. Similarly, PSAK 1 requires financial statements to reflect the accrual basis, recognizing costs and revenues in the period in which they are incurred. In practice, companies often struggle to accurately estimate these amounts, especially when retail sales data is not available in real-time. Although the company applies accrual accounting and strives to recognize liabilities on a monthly basis based on IAS 37 (PSAK 57), there is still the issue of under-accrual. As a result, revenues are overstated and expenses are deferred, violating the basic principle of accrual under PSAK 1 and contradicting the treatment of variable consideration under PSAK 72, which is an adoption of IFRS 15.

In accordance with Tax Regulation PER-02/PJ/2019, rebates may be recognized as deductible expenses as long as they are supported by adequate documentation and arise within the same fiscal year. The timing difference between accrual (under PSAK 72) and tax deduction (upon realization) has the potential to trigger fiscal corrections (PMK-65/2024). From a tax perspective, rebates can be classified either as price reductions or rewards. As outlined in the Directorate General of Taxes Circular Letter No. SE-24/PJ/2018 and PER-03/PJ/2022, this classification affects their treatment as tax objects. When treated as a price reduction, rebates reduce the taxable base; however, if classified as rewards or services, they may be subject to withholding tax. This ambiguity introduces the risk of misclassification, leading to inaccurate tax filings.

The theoretical framework for this study combines agency theory (Jensen & Meckling, 1976) with institutional theory (DiMaggio & Powell, 1983) to examine information asymmetry between Company A and retailer and to explain why rebates are often misestimated and misaligned across reporting systems. Several previous studies have examined the impact of IFRS 15 (PSAK 72) on corporate financial reporting practices. Napier and Stadler (2020) explored how this standard has changed revenue recognition methods, particularly in developed countries. Van Wyk and Coetsee (2020) also found that while IFRS 15 provides clarity in some areas, its application in the construction industry remains challenging due to the high level of professional judgment required.

However, these studies do not specifically address rebates, even though such incentive schemes are commonly used in the retail industry, especially in Indonesia. In the Indonesian context, there is still a lack of research focusing on how companies simultaneously manage rebates from both accounting and tax perspectives. Most studies tend to focus only on general revenue recognition, without discussing the practical difficulties arising from rebate estimation, timing differences between accounting and tax treatment, and data mismatches between principals and retailers. This study explores how the timing, estimation, and classification of rebate liabilities interact and contribute to the risk of misstated revenue and tax exposure, highlighting the interdependencies between accounting standards and tax regulations.

This research builds on such insights by highlighting the accounting and tax treatment discrepancies of rebate schemes in the Indonesian regulatory context. It contributes to the literature by focusing not only on the financial reporting standards (e.g., PSAK 72, IAS 37), but also on the interplay with Indonesian tax regulations (e.g., PMK 65/2024, PER-11/PJ/2023). As a single case study, this paper aims to bridge the gap between theory and practice and to offer recommendations for improving estimation methods and compliance. The objective of this study is to explore how rebate schemes are accounted for and taxed under Indonesian regulations, and to identify the implications of these treatments for corporate financial and tax reporting.

LITERATURE REVIEW

This study draws on Agency Theory (Jensen & Meckling, 1976) to understand the misalignment between principals and agents in rebate-related transactions. In many corporate settings, distributors or retailers act as agents whose data on sales performance and rebate claims are not always timely or transparent to the principal company. This asymmetry of information often leads to errors in accrual estimation and delayed tax recognition.

To complement this perspective, Institutional Theory (DiMaggio & Powell, 1983) is employed to explore how organizational behavior is shaped by regulatory and normative pressures. Firms in Indonesia must comply with financial accounting standards and taxation regulations, which often exert conflicting demands. As such, institutional theory provides a framework to explain how companies adapt their reporting practices under external pressure from both regulators and industry norms.

In addition to these grand theories, this study adopts a regulatory-based theoretical lens derived from Indonesian financial and tax regulations. PSAK 72, which adopts IFRS 15, serves as the primary standard for recognizing revenue, where rebates are treated as variable consideration that must be estimated and deducted from revenue. PSAK 1 mandates the accrual basis of accounting, requiring income and expenses to be recognized in the period in which they occur. PSAK 57 (IAS 37 equivalent) also governs provisions and contingent liabilities, including rebate obligations. On the taxation side, PER-02/PJ/2019, PER-03/PJ/2022, and PMK-65/2024 provide guidance on how rebates are treated for income tax and withholding tax purposes. These regulatory sources not only shape corporate accounting behavior but also represent an embedded institutional logic that influences how companies construct and justify their financial disclosures.

Previous studies have discussed the impact of IFRS 15 adoption on revenue recognition practices across different sectors. For instance, Napier and Stadler (2020) observed a shift in revenue reporting behavior after IFRS 15 adoption in developed countries, while Van Wyk and Coetsee (2020) showed that industries requiring substantial judgment—such as construction—face greater challenges in applying the standard. However, neither of these studies specifically addresses rebate schemes.

In the Indonesian context, research on rebates remains limited. Studies on PSAK 72 mostly focus on general revenue recognition without addressing the complexities of rebate estimations, deferred liabilities, or their tax implications. Moreover, limited empirical work has been done to explore how these elements interact in practice, especially when rebate estimation is based on delayed sales data from retailers or involves interpretation conflicts between financial and tax authorities.

Given the lack of prior research on the simultaneous accounting and tax treatment of rebates in Indonesia, this study contributes by examining how rebates are estimated, recorded, and classified, and how such processes can lead to financial misstatements and tax disputes. Since this is an exploratory study, no formal hypothesis is proposed. Instead, the research focuses on uncovering key issues and proposing practical recommendations that bridge the gap between theory and regulatory implementation.

METHODS

This study uses a qualitative single-case study approach, following the framework proposed by Yin (2018). This method is suitable because it allows for an in-depth exploration of how rebate schemes are managed in a real company operating in Indonesia. The focus is not on generalization but on understanding the complexity of rebate accounting and tax treatment in an actual business setting.

Company A (a pseudonym) is a domestic home appliance manufacturer that falls under the "Large Enterprise" category according to PP No. 7/2021, as it has an annual turnover above IDR 50 billion. The company operates across multiple distribution channels and implements various rebate programs to retailers. These rebates are not always documented in formal contracts, and their estimations depend heavily on sales data, which often creates challenges in accurate financial and tax reporting. This leads to recurring challenges in aligning accrual-based accounting under PSAK 72 and IAS 37, with realization-based taxation rules, including PER-02/PJ/2019, PER-03/PJ/2022, and PMK-65/2024.

The case was selected because it presents a unique opportunity to study the real-world interaction between internal accounting processes and external tax compliance requirements in an emerging market context. The rebate scheme at Company A illustrates how differences in timing, classification, and estimation between financial accounting and tax rules can result in misstatements or potential fiscal corrections.

The respondent profile in this study includes four individuals from Company A's internal team, consisting of: (1) Accounting Manager, (2) tax staff, (3) finance staff, and (4) key account officer. These roles were selected purposively (purposive sampling) based on their direct involvement with rebate recording, estimation, and reporting. Key informants interviewed include:

- The Accounting Manager, who oversees monthly accrual processes and financial reporting.
- The Tax staff, who is responsible for tax compliance and reporting of rebate-related deductions.
- Accounting Staff: Responsible for processing rebate invoices and performing reconciliations.
- The Key Account Officer, who manages relationships with retailers and monitors actual sales and rebate execution.
- The sample size is limited to one case (Company A), which is appropriate for exploratory case study research. Since this is a qualitative study, error level and statistical generalization are not applied; instead, analytical generalization is used to develop conceptual insights.

Data were collected through two main sources:

1. Primary Data – Internal Documents and Interviews
   - Sell-out reports were compared with rebate invoices to detect discrepancies and unrecorded liabilities.
   - Monthly rebate accrual schedules were reviewed alongside the general ledger and financial statements to assess estimation accuracy.
   - A sample of rebate invoices was matched with internal rebate agreements and realization reports to identify potential inconsistencies or unsupported claims.
   - Semi-structured interviews were conducted with selected respondents to understand the internal procedures, estimation challenges, and compliance risks from both accounting and tax perspectives.
2. Secondary Data – Regulatory Review
   - Relevant accounting standards (PSAK 72, PSAK 1, PSAK 57) and international standards (IFRS 15, IAS 37) were examined to provide theoretical grounding.
   - Indonesian tax regulations including PER-03/PJ/2022, SE-24/PJ/2018, PMK-65/2024, and PER-11/PJ/2023 were analyzed to understand tax treatments, classification (price reduction vs reward), and withholding tax implications.
   - Provisions of PP No. 7/2021 and PER-02/PJ/2019 were reviewed to frame the legal categorization of Company A and determine criteria for deductible rebate expenses.For the analysis method, thematic analysis was applied to synthesize qualitative data into meaningful categories, with a focus on identifying discrepancies between financial and tax treatments. The emerging themes were interpreted through the lenses of agency theory (to explain the incentive misalignment and monitoring gaps) and institutional theory (to understand regulatory influence and compliance behavior).

In this qualitative study, variables are not quantified but operationalized as themes emerging from field data. The core variables include: (1) rebate estimation—how the company determines accruals based on projected sales and rebate agreements; (2) documentation—how complete and consistent the records are across invoices, agreements, and realization reports; and (3) reconciliation practices—how accounting and tax teams align rebate records with financial reports and tax filings. These constructs serve as the basis for coding and interpreting qualitative data.

The analysis used a thematic approach, with coding applied to internal documents and interview transcripts. Patterns were identified in three key areas: estimation practices, documentation gaps, and reconciliation challenges. These themes were then interpreted using agency theory to highlight internal information asymmetry, and institutional theory to explain adaptation to external pressures, such as regulatory change or audit findings.

RESULTS

This study reveals five key findings regarding the accounting and tax treatment of rebate programs at Company A in the home appliances industry. The analysis, based on interviews, ERP documentation, and observation of transaction records, identifies a gap between current practices and the requirements of PSAK 72, IAS 37, and Indonesian tax regulations. Data validity is ensured through source triangulation, while reliability is maintained through consistent data collection procedures.

Discrepancy Between Estimated and Realized Rebates Provision

Company A records rebate provisions based on monthly estimates, yet the actual realization often exceeds the reserved amounts (under-accrual). This primarily stems from the non-contractual component of rebates, which depends on sell-out data from retailers that are unavailable at the book-closing date. This finding reflects non-compliance with IAS 37:14(c), which requires a provision to be recognized only if the obligation can be reliably estimated. Furthermore, PSAK 72:56 prohibits the recognition of revenue (or its reduction) if the estimate of variable consideration is likely to change significantly. This phenomenon was also highlighted by Adella et al. (2021), who emphasized that the failure to properly estimate variable consideration affects the accuracy of both commercial and fiscal profit reporting. This finding is valid as it is supported by consistent evidence from ERP and interviews. However, the unavailability of third-party sell-out data poses challenges in maintaining estimation reliability.

Implication: The company is exposed to risks of financial misstatement and potential audit issues if auditors assess that the rebate estimation could have been reasonably determined.

Aspect	Accounting Treatment (IFRS/PSAK)	Tax Treatment (Indonesian Tax Regulations)	Implications
Recognition Timing	Recognized when a present obligation exists and the amount can be reliably estimated (IAS 37, PSAK 72: Par. 53–56).	Expenses are deductible if directly related to business activities (Income Tax Law No. 36/2008, Article 6(1)(a)(b)).	Potential timing mismatch between commercial and fiscal recognition.
Correction of Estimation Errors	Retrospective correction required if material (IAS 8, PSAK 25: Par. 42–45).	Retrospective correction is not allowed; corrections only through amended tax returns (UU KUP Article 8(1), SE-39/PJ/2021).	Risk of non-compliance if corrections are not properly aligned with fiscal periods.
Expense Recognition	Expense is recognized in the subsequent period when actual data becomes available (PSAK 1, IAS 10).	Expense is deductible if incurred in the tax year and supported by valid documentation (PMK 167/PMK.03/2018, Article 2(2)).	Risk of tax audit adjustments if expenses are claimed in an incorrect tax year.

Supporting Documentation	Estimates must be based on historical data or contracts and updated when actual data becomes available.	Valid documentation required: invoices, agreements, payment evidence (PER-22/PJ/2013; PMK 167/PMK.03/2018).	Consistent documentation is crucial for both financial reporting and tax compliance.
Impact on Financial Reporting	Lack of retrospective correction reduces inter-period comparability and financial reporting quality.	Increases the gap between commercial and fiscal profit; inaccurate reconciliation may trigger tax authority scrutiny.	Higher risk of tax penalties or underpayment if inconsistencies are found during audit.

Accounting Treatment of Under-accrual

The difference between estimated and realized rebates is not corrected in the same financial period but is expensed as a selling cost in the subsequent period. This practice contradicts the retrospective correction principle under IAS 8 and PSAK 25 for material errors. Although PSAK 1:31–32 allows leniency for immaterial errors, such treatment results in a timing mismatch between the obligation period and expense recognition, thereby reducing inter-period financial information comparability.

Florensia & Karyawati (2024) noted that failure to apply retrospective correction can undermine stakeholder confidence in financial reports. The finding is reliable as it is confirmed through accounting journal documentation and management narrative.

Implication: This practice not only affects the accuracy of financial reporting but also hampers the evaluation of marketing program effectiveness and raises concerns among external stakeholders.

Rebate Claim Deadline and Recognition Uncertainty

The company imposes a three-month maximum deadline for rebate claims after the program period as a risk control mechanism. However, in practice, late claims are still considered if supported by strong documentation. This approach aligns with PSAK 72:17, which requires obligations to be legally enforceable. Nonetheless, uncertainty regarding claim rights indicates the need for a conservative approach in estimating liabilities, as suggested by Amyulianthy et al. (2022).

This finding is valid as it is consistently supported by both interview results and the company's written policy. It also aligns with prior studies emphasizing the importance of legal certainty in liability recognition.

Implication: Uncertainty in recognizing rebates claimed beyond the deadline may lead to undervalued liabilities and inconsistent expense reporting across periods.

Rebate Classification and Tax Treatment

The company classifies all rebates as compensation for services rather than as a price reduction. Therefore, no adjustments are made to the VAT tax base (DPP), and no replacement invoices are issued. This approach is compliant with PMK 65/2010. However, if the rebates are economically considered price reductions, this treatment could result in misclassification.

Siregar and Aditya (2019) emphasized that economic substance should prevail over legal form to avoid tax misclassification. The company argues that the rebates are conditional and performance-based, thus appropriately recognized as selling expenses. This position is supported by Kieso et al. (2017) and Napier & Stadler (2020), who state that classification should reflect the contractual substance.

Implication: Differences in interpretation may lead to tax risks if authorities determine that the treatment does not reflect the underlying economic substance.

Income Tax (PPh 23) Withholding on Rebates

The company applies Income Tax Article 23 (PPh 23) withholding on various rebate types such as fixed rebates and allowances, through receivables offsetting. However, in some transactions, no withholding is made due to the presence of exemption certificates (SKB) from retailers. This practice is legitimate under SE-24/PJ/2018 and PER-11/PJ/2023.

Although formally compliant, the company's internal control over the validity of exemption certificates needs to be strengthened. Prianto & Khozen (2022) recommend thorough document validation to mitigate tax exposure risks.

Implication: Relying on third-party documentation without validation may lead to non-compliance risks and administrative penalties.

DISCUSSION

Revenue Recognition: Less Accrual and Misstatement

The under accrual gives a direct impact to the company's profit projection, the financial report in 2023 was not give the actual condition for the profit, while in 2024 Company A should bear the less-accrue rebates as an expense recognition in 2024.

Company A recognizes the rebate under accrual as an expense in the current year, aligning it with the receipt of the rebate invoice from the retailer, even though the entitlement to the rebate was earned in the previous year.

According to PSAK 1 (Presentation of Financial Statements), under the accrual basis, expenses should be recognized when incurred, not when paid. However, there is an exception: if the invoice was not received in 2023, recognition may be deferred until the supporting documents are available, as permitted by PSAK 72 paragraph 56, which allows for the estimation of variable consideration. However, in this case, it is indicated that Company A failed to accurately estimate the variable consideration (using the expected value method), which constitutes a violation of the revenue recognition principle. The under-accrual reflects non-compliance with the best estimate criteria for provisions, due to weak managerial capacity in projecting sell-out data estimates (IAS 37, Par. 14 & 36).

In accordance with Tax Regulation PER-02/PJ/2019, rebates may be recognized as deductible expenses as long as they are supported by adequate documentation and arise within the same fiscal year. The timing difference between accrual (under PSAK 72) and tax deduction (upon realization) has the potential to trigger fiscal corrections (PMK-65/2024).

1. Theoretical Alignment: Retailer Claim Irregularities

Agency Theory: Management's immateriality judgment reflects risk-aversion to audit triggers, prioritizing stable financial ratios over absolute accuracy. Company A seeks to resolve the issue by accepting a settlement proposal from the retailer rather than pursuing legal action, as an effort to maintain the business relationship and minimize conflict

Institutional Theory: Industry norms tolerate minor rebate timing differences, perpetuating non-restatement practices.

2. Documentation and Tax Invoice Issues

The absence of replacement invoices leads to gaps in tax documentation. The practice of reducing receivables by retailers without validating invoices causes the risk of fiscal correction on VAT.

CONCLUSION

This study investigates the accounting and tax treatment of rebate programs through a single case study in the home appliances industry. Using a qualitative approach involving interviews, ERP documentation, and transaction records, the study identifies discrepancies between Company A's practices and the applicable standards (PSAK 72, IAS 37, PSAK 25) as well as relevant tax regulations (PMK 65/2010, SE-24/PJ/2018, and PER-11/PJ/2023).

Five main findings emerged. First, the company tends to under-accrue rebate provisions due to limited access to sell-out data, which affects compliance with PSAK 72 and IAS 37. Second, discrepancies between accrual and realization are not retrospectively corrected, reducing inter-period comparability and contradicting PSAK 25. Third, claim deadlines for rebates create uncertainty in liability recognition. Fourth, all rebates are uniformly treated as promotional fees for tax purposes, potentially leading to VAT misstatements. Fifth, income tax withholding (PPh 23) relies heavily on exemption letters (SKB) without strong internal validation.

The study contributes to the understanding of how real-world practices diverge from theoretical standards, with implications for both accounting transparency and tax compliance. To improve accuracy and compliance, the study recommends:

1. Enhancing Rebate Estimation Accuracy: Strengthen the estimation model and adopt conservative approaches where uncertainty exists, in line with PSAK 72 and IAS 37
2. Applying Retrospective Corrections: For under-accrued rebates, apply retrospective adjustments as required by PSAK 25 and IAS 8 to improve inter-period comparability.
3. Automating Real-Time Sell-Out Integration: Implement an automated system to integrate real-time sell-out data from retailers, ensuring timely and accurate accruals.
4. Classifying Rebates Based on Economic Substance: Distinguish between price reductions and promotional service fees:
   - Price reductions require replacement invoices and VAT base (DPP) adjustments.
   - Promotional fees do not affect DPP but may require PPh 23 withholding.
5. Strengthening Internal Controls on Tax Documentation: Improve internal validation processes for SKB documents to minimize tax compliance risk and administrative sanctions.

Future research may explore multi-case studies or apply a quantitative approach to measure the financial impact of rebate misclassification and compliance risks in various industries.

LIMITATION

1. Single-Case Study Design: The findings are based on a single company in Indonesia’s home appliance sector, limiting generalizability to other industries or regions.
2. Data Accessibility: Reliance on internal documents and interviews may introduce bias, as some data (e.g., retailer sell-out reports) were not independently verified.
3. Regulatory Focus: The study primarily addresses Indonesian regulations (PSAK, PMK-65/2024), which may not fully apply to other jurisdictions with different accounting and tax frameworks.
4. Time Constraints: The analysis covers a limited period (2023–2024), potentially omitting long-term trends or cyclical variations in rebate practices.
5. Subjectivity in Qualitative Analysis: Thematic analysis of interviews and documents may reflect researcher interpretation, which could influence the conclusions.

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