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## LAMPIRAN

### Daftar Pertanyaan Wawancara

1. Bagaimana mekanisme perusahaan dalam membiayai perjalanan dinas karyawannya? Apakah secara *lumpsum* atau *reimbursement*? Apakah uang saku yang diterima nantinya dilaporkan sebagai tambahan penghasilan bagi karyawan tersebut?
2. Apakah uang makan (*meals*) pada *staff expenses* dilaporkan sebagai tambahan penghasilan bagi karyawan?
3. Adakah biaya natura yang disediakan untuk seluruh karyawan perusahaan?
4. Aset tetap apa saja yang digunakan atau dibawa pulang oleh karyawan tertentu sesuai dengan jabatannya?
5. Apakah semua komponen dalam elemen biaya gaji merupakan tambahan penghasilan bagi karyawan dan dilaporkan sebagai objek PPh Pasal 21? Di dalam biaya gaji terdapat komponen bonus, bagaimana sistem pembentukan biaya bonus tersebut? Secara aktual atau akrual?
6. Adakah kredit pajak PT. Volkopi Indonesia Cabang Medan pada tahun 2013?

**PT. VOLKOPI INDONESIA CABANG MEDAN**  
**STATEMENTS OF FINANCIAL POSITION**  
**Oktober 31, 2013**  
**(Expressed in Rupiah, unless otherwise stated)**

Description	2013
<b>ASSET</b>	
<b>CURRENT ASSETS</b>	
Cash on hand and in banks	4.257.534.607
Trade receivables – third parties	258.491.100
Inventories	19.130.831.930
Prepayments and other current assets	4.976.509.161
<b>TOTAL CURRENT ASSETS</b>	<b>28.623.366.798</b>
<b>NON-CURRENT ASSETS</b>	
Fixed assets – net	16.108.394.144
Deferred tax assets	2.148.021.382
Estimated claims for tax refund	-
<b>TOTAL NON-CURRENT ASSETS</b>	<b>18.256.415.526</b>
<b>TOTAL ASSETS</b>	<b>46.879.782.324</b>
<b>LIABILITIES AND CAPITAL DIFICIENCY</b>	
<b>CURRENT LIABILITIES</b>	
Due to a related party	58.194.069.142
Taxes payable	2.280.523.530
Accrued expenses and other payables	644.462.063
<b>TOTAL CURRENT LIABILITIES</b>	<b>61.119.054.735</b>
<b>NON-CURRENT LIABILITIES</b>	
Employee benefits liability	291.874.278
<b>TOTAL LIABILITIES</b>	<b>61.410.929.013</b>
<b>CAPITAL DIFICIENCY</b>	
Share capital – authorized, subscribed and fully paid – 2,520 shares at par value of US\$ 1,000 or Rp 2,289,000 per share	5.768.280.000
Exchange rate difference from paid-up capital	228.000.000
Deficit	(20.527.426.689)
<b>TOTAL CAPITAL DIFICIENCY</b>	<b>(14.531.146.689)</b>
<b>TOTAL LIABILITIES AND CAPITAL DIFICIENCY</b>	<b>46.879.782.324</b>

**PT. VOLKOPI INDONESIA CABANG MEDAN**  
**STATEMENTS OF COMPREHENSIVE INCOME (LOSS)**  
**Years Ended Oktober 31, 2013**  
**(Expressed in Rupiah, unless otherwise stated)**

Description	2013
<b>NET SALES</b>	114.838.097.167
<b>COST OF SALES</b>	103.893.357.647
<b>GROSS MARGIN</b>	<b>10.944.739.520</b>
Operating expenses	(11.591.867.490)
Other expenses	(9.875.134.555)
Other income	4.080.000
<b>LOSS FROM OPERATIONS</b>	<b>(10.518.182.526)</b>
Finance income	104.628.006
Finance costs	(2.374.399.376)
<b>LOSS BEFORE INCOME TAX BENEFIT</b>	<b>(12.787.953.895)</b>
<b>INCOME TAX BENEFIT</b>	
Current	-
Deferred	(667.289.995)
<b>Total income tax benefit</b>	<b>(667.289.995)</b>
<b>NET LOSS</b>	<b>(12.120.663.900)</b>
Other comprehensive income	-
<b>TOTAL COMPREHENSIVE LOSS</b>	<b>(12.120.663.900)</b>

**PT. VOLKOPI INDONESIA CABANG MEDAN**  
**REKONSILIASI LAPORAN LABA RUGI**  
**Per 31 Oktober 2013**  
**(dalam Rupiah)**

Keterangan	Saldo Komersial	Koreksi Fiskal		Urutan Koreksi	Saldo Fiskal
		Positif	Negatif		
<b>SALES</b>					
Coffee Sales in IDR	861.841.108				861.841.108
Coffee Sales in USD	113.976.256.059				113.976.256.059
<b>Total Sales</b>	<b>114.838.097.167</b>	-	-		<b>114.838.097.167</b>
<b>COST OF GOOD SOLD (COGS)</b>					
Cost of Coffee in IDR	100.457.036.133				100.457.036.133
Direct Materials	953.938.404				953.938.404
Direct Labour Cost	1.790.997.226				1.790.997.226
Prod. Maintenance and Repair	481.144.192				481.144.192
Power Cost of Prod. Facilities	122.578.343				122.578.343
Depreciation Expense - Plant and Machinery	87.663.349	833.344		1a	86.830.005
<b>Total COGS</b>	<b>103.893.357.647</b>	<b>833.344</b>	-		<b>103.892.524.303</b>
<b>GROSS PROFIT</b>	<b>10.944.739.520</b>	<b>(833.344)</b>	-		<b>10.945.572.863</b>
<b>OPERATING EXPENSES (INCOME)</b>					
<b>GENERAL &amp; ADMINISTRATION EXPENSES</b>					
<b>Staff Expenses</b>					
Salaries Medan	3.716.684.234				3.716.684.234
Service Reward Provision	239.828.065	239.828.065		2a	-
Social Securities Medan	37.954.500				37.954.500
Bonuses Medan	227.446.075				227.446.075
Staff Expenses - Housing	290.489.563	145.244.781		2b	145.244.781
Staff Expenses - Meal	167.162.254				167.162.254
Staff Expenses - Document and Legal	137.406.026	137.406.026		3b	-
Staff Expenses - Communication Medan	79.371.152	39.685.576		4b	39.685.576
Staff Expenses - Insurance & Medical Medan	55.933.771	55.933.771		5b	-
Other Staff Expenses Medan	26.142.286				26.142.286
<b>Total Staff Expenses</b>	<b>4.978.417.925</b>	<b>618.098.219</b>	-		<b>4.360.319.706</b>
Depreciation Property/Building Expenses	144.045.936				144.045.936
Depreciation Equipment Office Expenses	222.879.894	119		1a, 1b	222.879.775
Depreciation Vehicles Expenses	195.590.629	69.746.523		1a, 1b	125.844.106
Leasehold Property Expense	33.663.992				33.663.992
Insurance Expenses - Company Car	340.000				340.000
Audit Cost Medan	50.338.219				50.338.219
Legal Fees Medan	2.040.000				2.040.000
Maintenace and Repair of Office Medan	70.779.075				70.779.075
Utilities Medan	3.670.649				3.670.649
Subscriptions Medan	12.594.996				12.594.996
Information System Medan	98.171.948				98.171.948
Information Technology Medan	38.669.237				38.669.237
Data Communication	39.016.454				39.016.454
Business Licenses Medan	315.108.600				315.108.600
Security Expenses Medan	272.179.063				272.179.063
Supplies/Stationery Medan	238.668.672				238.668.672
Supplies/Stationary Palembang	10.795				10.795
Vehicles Expenses - Fuel Medan	145.514.637				145.514.637
Vehicles Expenses - Maintenance Medan	208.605.958				208.605.958
Expenses for Management Fees Medan	1.700.419.302				1.700.419.302
<b>Total G&amp;A Expenses</b>	<b>8.770.725.982</b>	<b>687.844.861</b>	-		<b>8.082.881.121</b>
<b>SELLING EXPENSES</b>					
AEKI Cost	7.917.155				7.917.155
Sea Freight in IDR Medan	661.157.565				661.157.565
Sea Freight in IDR Lampung (Robusta)	16.394.035				16.394.035
General Cost of Coffee Analysis	339.209.365				339.209.365
Warehouse Rent	74.513.847				74.513.847
Cost of Loading	20.515.341				20.515.341
Transport to Port	157.412.308				157.412.308
Port Charges	1.222.547				1.222.547
Fumigation/Inspection/Surveyor	29.156.530				29.156.530
Export/Import Document	147.698.230				147.698.230
Insurance Cost - Warehouse And Machinery	14.869.898				14.869.898
Insurance Cost - Warehouse And Machinery, USD	12.604.099				12.604.099
Facility Security Cost	10.200.000				10.200.000
Travel Expenses Medan - Ticket	516.113.383				516.113.383
Travel Expenses Medan - Fuel	43.919.082				43.919.082
Travel Expenses Medan - Accommodation	277.174.953				277.174.953
Travel Expenses Medan - Visa/Passport	3.462.305				3.462.305
Travel Expenses Medan - Meal	39.160.261				39.160.261
Travel Expenses Medan - Miscellaneous	5.553.416				5.553.416
Representation/Entertainment Medan	14.835.324	14.835.324		6b	-
Telephone and Fax Expense	36.690.645				36.690.645
Postage and Mailing Expense	194.032.724				194.032.724
Intern. Communication (Postage) Palembang	783.870				783.870
Advertising/PR Medan	196.544.628	196.544.628		7b	-
<b>Total Selling Expenses</b>	<b>2.821.141.509</b>	<b>211.379.951</b>	-		<b>2.609.761.557</b>

**PT. VOLKOPI INDONESIA CABANG MEDAN**  
**REKONSILIASI LAPORAN LABA RUGI**  
**Per 31 Oktober 2013**  
**(dalam Rupiah)**

Keterangan	Saldo Komersial	Koreksi Fiskal		Urutan Koreksi	Saldo Fiskal
		Positif	Negatif		
<b>OTHER OPERATING EXPENSE</b>					
Currency Revaluation Medan	9.013.279.132				9.013.279.132
Non Operating Expenses/Others	242.781.317				242.781.317
Current Capital Taxes	619.074.107				619.074.107
<b>Total Other Operating Expense</b>	<b>9.875.134.555</b>	-	-		<b>9.875.134.555</b>
<b>OTHER OPERATING INCOME</b>					
Profit on Disposal of Fixed Asset Medan	(4.080.000)				(4.080.000)
<b>Total Other Operating Income</b>	<b>(4.080.000)</b>	-	-		<b>(4.080.000)</b>
<b>Total Operating Expenses (Income)</b>	<b>21.462.922.046</b>	<b>899.224.812</b>	-		<b>20.563.697.234</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(10.518.182.526)</b>	<b>(900.058.156)</b>	-		<b>(9.618.124.370)</b>
<b>OTHER INCOME (EXPENSE)</b>					
Interest Received in IDR	104.628.006		104.628.006	8b	-
Interest Paid I/C in USD Medan	(2.307.988.831)				(2.307.988.831)
Bank Charges and Fees in IDR Medan	(11.109.949)				(11.109.949)
Bank Charges and Fees in USD Medan	(55.300.596)				(55.300.596)
<b>Total Other Income (Expense)</b>	<b>(2.269.771.369)</b>	-	<b>104.628.006</b>		<b>(2.374.399.376)</b>
<b>INCOME (LOSS) BEFORE INCOME TAX</b>	<b>(12.787.953.895)</b>	<b>(900.058.156)</b>	<b>104.628.006</b>		<b>(11.992.523.746)</b>
<b>INCOME TAX</b>					
Current Year	-				
Deferred	(667.289.995)				(667.289.995)
<b>Total Income Tax</b>	<b>(667.289.995)</b>	-	-		<b>(667.289.995)</b>
<b>NET INCOME (LOSS) AFTER INCOME TAX</b>	<b>(12.120.663.900)</b>	<b>(900.058.156)</b>	<b>104.628.006</b>		<b>(11.325.233.751)</b>
<b>Pajak Penghasilan Tahun 2013 : 25% x Rp. 0,-</b>	<b>NIHIL</b>				<b>NIHIL</b>



**PT. VOLKOPI INDONESIA CABANG MEDAN**  
**EVALUASI REKONSILIASI LAPORAN LABA RUGI**  
**Per 31 Oktober 2013**  
**(dalam Rupiah)**

Keterangan	Saldo Komersial	Koreksi Fiskal		Halaman	Saldo Fiskal
		Positif	Negatif		
<b>PENJUALAN</b>					
Penjualan Kopi (Lokal)	861.841.108				861.841.108
Penjualan Kopi (Ekspor)	113.976.256.059				113.976.256.059
<b>Total Penjualan</b>	<b>114.838.097.167</b>	-	-		<b>114.838.097.167</b>
<b>HARGA POKOK PENJUALAN</b>					
Biaya Pembelian Kopi Lokal	100.457.036.133				100.457.036.133
Biaya Bahan	953.938.404				953.938.404
Biaya Tenaga Kerja Langsung	1.790.997.226	97.657.822		75	1.693.339.404
Pemeliharaan dan Perbaikan Produksi	481.144.192				481.144.192
Biaya Listrik & BBM Untuk Fasilitas Produksi	122.578.343				122.578.343
Beban Penyusutan Gudang dan Mesin	87.663.349	1.593.760		63	86.069.589
<b>Total Harga Pokok Penjualan</b>	<b>103.893.357.647</b>	<b>99.251.582</b>	-		<b>103.794.106.065</b>
<b>LABA KOTOR</b>	<b>10.944.739.520</b>	<b>(99.251.582)</b>	-		<b>11.043.991.102</b>
<b>BEBAN (PENDAPATAN) OPERASIONAL</b>					
<b>BEBAN ADMINISTRASI &amp; UMUM</b>					
<b>Beban Karyawan</b>					
Gaji Karyawan Medan	3.716.684.234				3.716.684.234
Pemberian Penghargaan Tertentu	239.828.065	239.828.065		65-66	-
Jamsostek untuk Satpam Medan	37.954.500				37.954.500
Bonus Medan	227.446.075	227.446.075		78	-
Beban Karyawan - Perumahan	290.489.563	145.244.781		69	145.244.781
Beban Karyawan - Makanan	167.162.254				167.162.254
Beban Karyawan - Dokumen dan Legalitas	137.406.026	137.406.026		69	-
Beban Karyawan - Komunikasi Medan	79.371.152	39.685.576		70	39.685.576
Beban Karyawan - Asuransi & Kesehatan Medan	55.933.771	55.933.771		70	-
Beban Karyawan Medan Lain-Lain	26.142.286				26.142.286
<b>Total Beban Karyawan</b>	<b>4.978.417.925</b>	<b>845.544.294</b>	-		<b>4.132.873.631</b>
Beban Penyusutan Properti/Bangunan	144.045.936				144.045.936
Beban Penyusutan Peralatan Kantor	222.879.894	24.996.395		64 / 67-69	197.883.499
Beban Penyusutan Kendaraan	195.590.629	131.210.479		64-65 / 67-69	64.380.150
Beban Sewa Gudang	33.663.992				33.663.992
Beban Asuransi - Kendaraan Perusahaan	340.000	170.000		80-81	170.000
Biaya Pemeriksaan (Audit) Medan	50.338.219				50.338.219
Biaya Legalitas (Hukum) Medan	2.040.000				2.040.000
Beban Pemeliharaan dan Perbaikan Kantor Medan	70.779.075				70.779.075
Beban Utilitas (Sarana Pendukung) Medan	3.670.649				3.670.649
Beban Langganan (Koran & Indovision) Medan	12.594.996	12.594.996		82	-
Beban Sistem Informasi Medan	98.171.948				98.171.948
Beban Teknologi Informasi Medan	38.669.237				38.669.237
Beban Data Komunikasi	39.016.454	19.508.227		82-83	19.508.227
Biaya Izin Usaha Medan	315.108.600				315.108.600
Beban Keamanan (Satpam) Medan	272.179.063				272.179.063
Persediaan ATK Medan	238.668.672				238.668.672
Persediaan ATK Palembang	10.795				10.795
Beban Kendaraan - BBM Medan	145.514.637	72.757.318		84	72.757.318
Beban Kendaraan - Pemeliharaan Medan	208.605.958	104.302.979		84	104.302.979
Beban Management Fee Medan	1.700.419.302				1.700.419.302
<b>Total Administrasi dan Umum</b>	<b>8.770.725.982</b>	<b>1.211.084.689</b>	-		<b>7.559.641.293</b>
<b>BEBAN PENJUALAN</b>					
Biaya Asosiasi Eksporthir Kopi Indonesia (AEKI)	7.917.155				7.917.155
Angkutan Laut di Medan	661.157.565				661.157.565
Angkutan Laut di Lampung (Robusta)	16.394.035				16.394.035
Biaya Umum Analisis Kopi	339.209.365				339.209.365
Beban Sewa Gudang	74.513.847				74.513.847
Biaya Muat Barang	20.515.341				20.515.341
Biaya Transportasi ke Pelabuhan	157.412.308				157.412.308
Biaya Pelabuhan	1.222.547				1.222.547
Fumigasi/Inspeksi/Surveyor	29.156.530				29.156.530
Biaya Dokumen Ekspor/Impor	147.698.230				147.698.230
Biaya Asuransi - Gudang dan Mesin	14.869.898				14.869.898
Biaya Asuransi - Gudang dan Mesin, USD	12.604.099				12.604.099
Biaya Fasilitas Keamanan	10.200.000				10.200.000
Beban Perjalanan Medan - Tiket	516.113.383				516.113.383
Beban Perjalanan Medan - BBM	43.919.082	5.457.000		87-88	38.462.082
Beban Perjalanan Medan - Akomodasi	277.174.953				277.174.953
Beban Perjalanan Medan - Visa/Passport	3.462.305				3.462.305
Beban Perjalanan Medan - Makanan	39.160.261	656.500		87-88	38.503.761

**PT. VOLKOPI INDONESIA CABANG MEDAN**  
**EVALUASI REKONSILIASI LAPORAN LABA RUGI**  
**Per 31 Oktober 2013**  
**(dalam Rupiah)**

Keterangan	Saldo Komersial	Koreksi Fiskal		Halaman	Saldo Fiskal
		Positif	Negatif		
Beban Perjalanan Medan - Lain-Lain	5.553.416	433.000		87-88	5.120.416
Beban Hiburan	14.835.324	14.835.324		70-71	-
Beban Telepon & Fax	36.690.645				36.690.645
Beban Pos & Surat	194.032.724				194.032.724
Biaya Komunikasi Internal (Pos) Palembang	783.870				783.870
Beban Iklan Medan	196.544.628	196.544.628		71	-
<b>Total Beban Penjualan</b>	<b>2.821.141.509</b>	<b>217.926.451</b>	<b>-</b>		<b>2.603.215.057</b>
<b>BEBAN OPERASIONAL LAIN-LAIN</b>					
Revaluasi Mata Uang Medan	9.013.279.132				9.013.279.132
Beban Usaha Lainnya	242.781.317				242.781.317
Pajak Modal Tahun Berjalan	619.074.107				619.074.107
<b>Total Beban Operasional Lain-Lain</b>	<b>9.875.134.555</b>	<b>-</b>	<b>-</b>		<b>9.875.134.555</b>
<b>PENDAPATAN OPERASIONAL LAIN-LAIN</b>					
Keuntungan Penjualan Aset Tetap Medan	(4.080.000)				(4.080.000)
<b>Total Pendapatan Operasional Lain-Lain</b>	<b>(4.080.000)</b>	<b>-</b>	<b>-</b>		<b>(4.080.000)</b>
<b>Total Beban/Pendapatan Operasional</b>	<b>21.462.922.046</b>	<b>1.429.011.140</b>	<b>-</b>		<b>20.033.910.905</b>
<b>PENDAPATAN (BEBAN) OPERASIONAL</b>					
	<b>(10.518.182.526)</b>	<b>(1.528.262.722)</b>	<b>-</b>		<b>(8.989.919.804)</b>
<b>PENDAPATAN (BEBAN) LAIN-LAIN</b>					
Pendapatan Bunga Bank Medan	104.628.006		104.628.006	90-91	-
Beban Bunga Bank, USD Medan	(2.307.988.831)				(2.307.988.831)
Biaya Administrasi Bank, IDR Medan	(11.109.949)				(11.109.949)
Biaya Administrasi Bank, USD Medan	(55.300.596)				(55.300.596)
<b>Total Pendapatan (Beban) Lain-Lain</b>	<b>(2.269.771.369)</b>	<b>-</b>	<b>104.628.006</b>		<b>(2.374.399.376)</b>
<b>LABA (RUGI) SEBELUM PAJAK PENGHASILAN</b>	<b>(12.787.953.895)</b>	<b>(1.528.262.722)</b>	<b>104.628.006</b>		<b>(11.364.319.179)</b>
<b>PAJAK PENGHASILAN</b>					
Tahun Berjalan	-				
Ditangguhkan	(667.289.995)				(667.289.995)
<b>Total Pajak Penghasilan</b>	<b>(667.289.995)</b>	<b>-</b>	<b>-</b>		<b>(667.289.995)</b>
<b>LABA (RUGI) BERSIH SETELAH PAJAK PENGHASILAN</b>	<b>(12.120.663.900)</b>	<b>(1.528.262.722)</b>	<b>104.628.006</b>		<b>(10.697.029.184)</b>
<b>Pajak Penghasilan Tahun 2013 : 25% x Rp. 0,-</b>	<b>NIHIL</b>				<b>NIHIL</b>