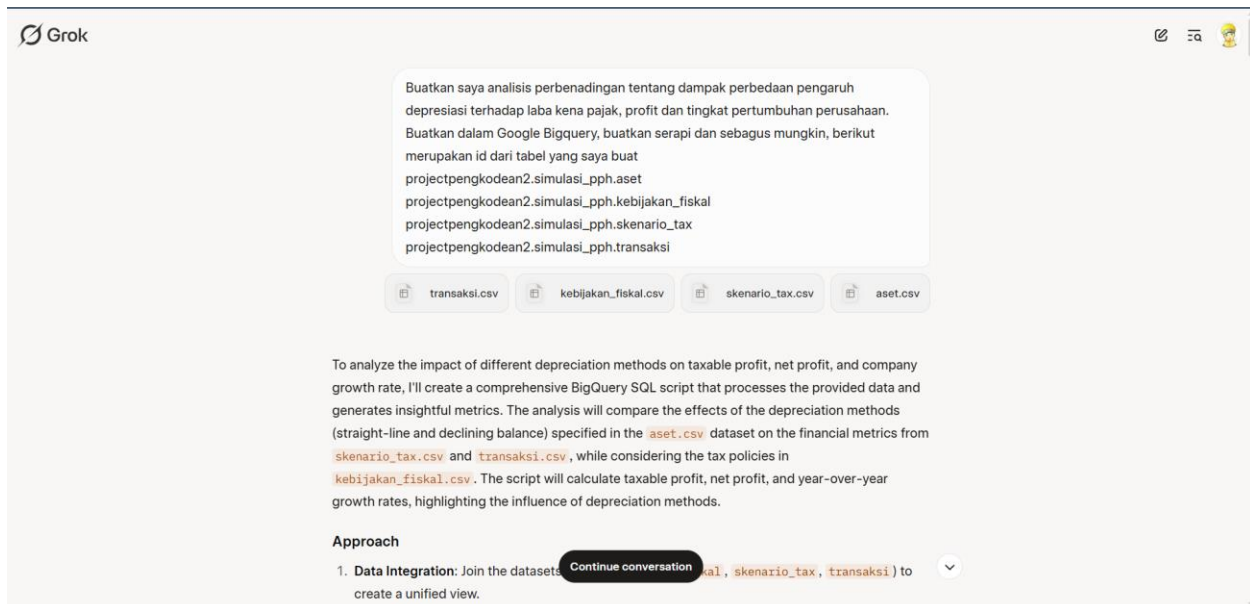


Pertemuan 13

30 Mei 2025

Pengaplikasian Google Collab

- Membuat Kode Query untuk kasus perbandingan, masukan prompt dan upload file dataset yang sudah ada di BigQuery sebelumnya
 - Dampak Depresiasi



The screenshot shows the Grok AI interface. At the top left is the Grok logo. On the right, there are icons for editing, a list, and a user profile. The main area contains a text prompt in a white box: "Buatkan saya analisis perbandingan tentang dampak perbedaan pengaruh depresiasi terhadap laba kena pajak, profit dan tingkat pertumbuhan perusahaan. Buatkan dalam Google BigQuery, buatkan serapi dan sebgas mungkin, berikut merupakan id dari tabel yang saya buat projectpengkodean2.simulasi_pph.aset projectpengkodean2.simulasi_pph.kebijakan_fiskal projectpengkodean2.simulasi_pph.skenario_tax projectpengkodean2.simulasi_pph.transaksi". Below the prompt are four file upload buttons labeled "transaksi.csv", "kebijakan_fiskal.csv", "skenario_tax.csv", and "aset.csv". Underneath these buttons is a paragraph of text explaining the analysis: "To analyze the impact of different depreciation methods on taxable profit, net profit, and company growth rate, I'll create a comprehensive BigQuery SQL script that processes the provided data and generates insightful metrics. The analysis will compare the effects of the depreciation methods (straight-line and declining balance) specified in the `aset.csv` dataset on the financial metrics from `skenario_tax.csv` and `transaksi.csv`, while considering the tax policies in `kebijakan_fiskal.csv`. The script will calculate taxable profit, net profit, and year-over-year growth rates, highlighting the influence of depreciation methods." Below this text is a section titled "Approach" with a list item: "1. Data Integration: Join the datasets (`aset`, `skenario_tax`, `transaksi`) to create a unified view." A "Continue conversation" button is located to the right of the list item.

- Laba perusahaan



Buatkan saya analisis perbandingan tentang laba perusahaan. Buatkan dalam Google BigQuery, buatkan serapi dan sebgus mungkin, berikut merupakan id dari tabel yang saya buat

projectpengkodean2.simulasi_pph.aset
projectpengkodean2.simulasi_pph.kebijakan_fiskal
projectpengkodean2.simulasi_pph.skenario_tax
projectpengkodean2.simulasi_pph.transaksi

To create a comparative analysis of company profit in Google BigQuery, I'll leverage the provided datasets (`aset`, `kebijakan_fiskal`, `skenario_tax`, `transaksi`) to evaluate profit metrics, focusing on the impact of depreciation methods and tax policies. The analysis will compare net profit across years, considering different depreciation methods (straight-line and declining balance) and tax holidays, and include year-over-year profit growth rates. The output will be a clean, well-structured table with key financial metrics for easy comparison.

Approach

1. **Data Integration:** Combine data from `aset`, `kebijakan_fiskal`, `skenario_tax`, and `transaksi` to form a comprehensive dataset.
2. **Depreciation Calculation:**
 - **Straight-line** (`garis_lurus`): Evenly distribute asset cost over its economic life.
 - **Declining balance** (`saldo_menurun`): Apply declining balance rate to the remaining book value annually.

- Masukan dalam Google Bigquery
 - Dampak Depresiasi

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Studio

Pipelines & Integration

- Data transfers
- Dataform
- Scheduled queries
- Scheduling

Governance

- Sharing (Analytics Hub)
- Policy tags
- Metadata curation

Administration

- Monitoring
- Partner Center
- Settings [Preview](#)
- Release Notes

Explorer

Search BigQuery resources

Show starred only

(Classic) Queries (6)

- Project queries
- garis_lurus
- normal
- pajak_depresiasi
- pajak_laba
- saldo_menurun
- tax_holiday
- Notebooks
- Data canvases

Repository [Preview](#)

no repository selected

Select a repository and a workspace to view its content.

[View repositories](#)

pajak_depresiasi

Run Save query (Classic) Share Schedule Open in More

```
1 WITH AssetDepreciation AS (  
2 -- Calculating depreciation for each asset based on its method  
3 SELECT  
4   a.asset_id,  
5   a.kategori,  
6   a.nilai_perolehan,  
7   a.umur_ekonomis,  
8   a.metode,  
9   tahun,  
10  CASE  
11    WHEN a.metode = 'garis_lurus' THEN a.nilai_perolehan / a.umur_ekonomis
```

Query completed

Query results

Save results Open in

Job information Results Chart JSON Execution details Execution graph

Row	year	depreciation_method	revenue	operational_expense	depreciation	taxable_profit_cal	taxable_profit
1	2022	garis_lurus	950000000.0	570000000.0	77500000.0	302500000.0	
2	2022	saldo_menurun	950000000.0	570000000.0	96666666.67	283333333.33	
3	2023	garis_lurus	1180000000.0	630000000.0	77500000.0	472500000.0	

Results per page: 50 1 - 6 of 6

Job history Refresh

- Laba perusahaan

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- Notebooks
- Data canvases
- Data preparations

Repository

no repository selected

Select a repository and a workspace to view its

Explore BigQuery Release Notes

View repositories

pajak_laba

Run Save query (Classic) Share Schedule Open in More

```

26 AggregatedDepreciation AS (
27   -- Aggregating depreciation by year and method
28   SELECT
29     tahun,
30     metode,
31     SUM(depreciation_amount) AS total_depreciation
32   FROM
33     AssetDepreciation
34   GROUP BY
35     tahun,
  
```

Query completed

Query results

Save results Open in

Job information Results Chart JSON Execution details Execution graph

Row	year	depreciation_method	revenue	operational_expe...	depreciation	gross_profit	taxat
1	2022	garis_lurus	950000000.0	570000000.0	77500000.0	380000000.0	
2	2022	saldo_menurun	950000000.0	570000000.0	96666666.67	380000000.0	
3	2023	garis_lurus	1180000000.0	630000000.0	77500000.0	550000000.0	

Results per page: 50 1 - 13 of 13

Job history Refresh

- Buat kode query menjadi Phython

5-Year Profit Analysis and Tax Optimization Strategy Shared by nashir

This is a copy of a chat between Claude and nashir. Content may include unverified or unsafe content that do not represent the views of Anthropic. Shared snapshot may contain attachments and data not displayed here. Report

Files hidden in shared chats

N

buatkan saya analisis yang berhubungan dengan profit perusahaan fokuskan pada membandingkan profit 5 tahun. saya ingin anda membuat analisis yang berfokus pada profit buatkan saya analisis yang dapat menakutkan klien dan sangat jelas jika perlu buatkan saya analisis untuk cara peningkatan profit kedepannya (fokuskan pada pajak). Saya akan menggunakan google collab ipnyb, jadi sesuaikan kodenya supaya sesuai dengan aplikasi yang akan saya gunakan. buatkan saya grafik yang sangat bagus dan rapi (ini wajib). Pastikan grafik sesuai dengan data

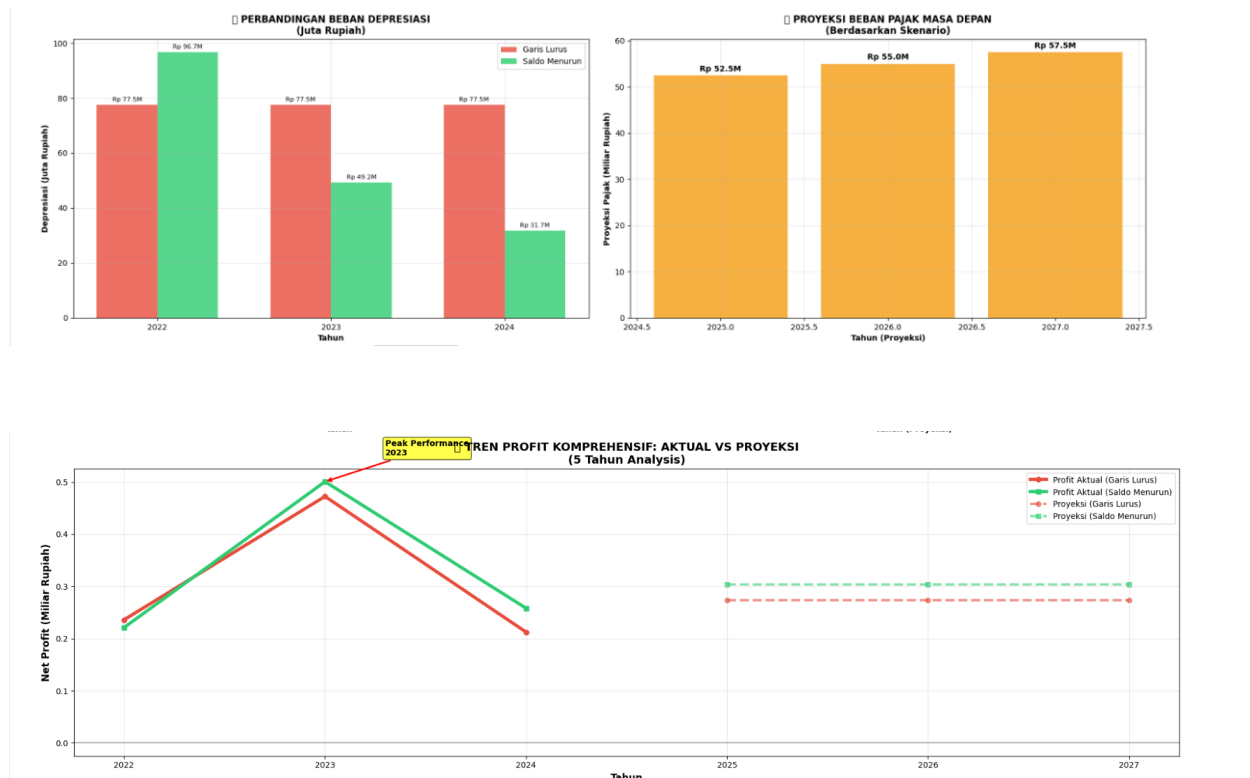
Saya akan membuat analisis komprehensif mengenai profit perusahaan dengan fokus pada perbandingan 5 tahun dan strategi optimasi pajak. Mari saya buat notebook yang siap digunakan di Google Colab.

Analisis Profit Perusahaan - 5 Tahun Code

Saya telah membuat analisis komprehensif yang sangat detail mengenai profit perusahaan dengan fokus pada perbandingan 5 tahun dan strategi optimasi pajak. Berikut adalah highlight dari analisis yang saya buat:

Start your own conversation

- Masukkan phyton dalam google Collab



- Analisis yang dihasilkan oleh google collab

💰 ANALISIS KINERJA PROFIT

📊 RINGKASAN KINERJA PROFIT (dalam Miliar Rupiah)

2022:

- 📈 Revenue: Rp 0.9M
- 📊 Profit (Garis Lurus): Rp 0.2M
- 📊 Profit (Saldo Menurun): Rp 0.2M
- 🔄 Keunggulan Saldo Menurun: Rp -0.0M

2023:

- 📈 Revenue: Rp 1.2M

- 📊 Profit (Garis Lurus): Rp 0.5M
- 📊 Profit (Saldo Menurun): Rp 0.5M
- 🔗 Keunggulan Saldo Menurun: Rp 0.0M

2024:

- ✅ Revenue: Rp 0.6M
- 📊 Profit (Garis Lurus): Rp 0.2M
- 📊 Profit (Saldo Menurun): Rp 0.3M
- 🔗 Keunggulan Saldo Menurun: Rp 0.0M

🔗 ANALISIS STRATEGIS & REKOMENDASI

=====

📊 RINGKASAN TEMUAN UTAMA:

- ✅ Total Profit 3 Tahun (Garis Lurus): Rp 0.9M
- ✅ Total Profit 3 Tahun (Saldo Menurun): Rp 1.0M
- 🔗 Keunggulan Saldo Menurun: Rp 0.1M (6.4%)
- 💰 Penghematan Pajak 2022: Rp 4.2M

🔗 REKOMENDASI STRATEGIS:

- 🔗 OPTIMASI METODE DEPRESIASI
 - Gunakan metode Saldo Menurun untuk efisiensi pajak
 - Potensi penghematan: Rp 4.2M per tahun
 - ROI: 6.4% peningkatan profit

2. STRATEGI PENINGKATAN PROFIT:

- Fokus pada stabilisasi revenue (volatilitas tinggi 2022-2024)
- Optimalisasi operational expense
- Manfaatkan tax planning yang lebih agresif

3. PROYEKSI & PLANNING:

- Proyeksi beban pajak 2025-2027: Rp 165.0M
- Persiapan strategi tax planning jangka panjang
- Diversifikasi revenue stream untuk stabilitas

KESIMPULAN EKSEKUTIF:

Metode Saldo Menurun terbukti memberikan keunggulan kompetitif dengan peningkatan profit hingga 6.4% dan penghematan pajak signifikan. Implementasi strategi ini dapat meningkatkan nilai perusahaan dan memberikan competitive advantage di pasar.

ACTION ITEMS:

- ✓ Implementasi metode Saldo Menurun untuk aset baru
- ✓ Review kebijakan akuntansi terkait depresiasi
- ✓ Konsultasi dengan tax advisor untuk optimasi lebih lanjut
- ✓ Monitor dan evaluasi dampak secara berkala