

## **ABSTRACT**

**STELLA TANOTO**

**1401010180**

### **ANALYSIS OF FISCAL RECONCILIATION OF CORPORATE INCOME TAX CALCULATION AT CV. MULTI JAYA TECHNICAL**

(xii+59 pages, 2 figures, 8 tables, 4 appendixes)

The object of this study was CV. Multi Jaya Technical. The purpose of this study was to determine the amount of fiscal income tax payable by the company, by reconciling commercial financial statements to the fiscal financial statements. The company needs to made corrections to items that were not in accordance with the provisions of the tax.

In this research, author will analyze the data with descriptive method. It describes the financial statements of the phenomena that happened by collecting data, calculating income tax and do fiscal correction in accordance with Income Tax Law Number 36 Year 2008. The result of study concludes that there are differences on the amount of net income according to the commercial and fiscal. It occurs because there are differences of expenses between commercial financial statements and fiscal financial statement based on tax regulations.

**Keywords: Corporate income tax, fiscal reconciliation, commercial income statement**

References: 10