

## **ABSTRACT**

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### **THE IMPLEMENTATION OF TAX REVIEW TO EVALUATE TAX COMPLIANCE OF PT. GRAND MUTIARA**

(xiii+63 pages; 2 figures; 9 tables; 3 appendixes)

Receiving tax is one of the revenues for a country in order to pay expenses and the increase of taxes will eventually increase the productivity of a country. Tax review is the act of a review of all transactions the company and should be carried out continuously to minimize errors that may occur. The purpose of this study is to determine and measure the level of taxpayer compliance by conduct a review of the income tax at the PT. Grand Mutiara. PT. Grand Mutiara is a company that engaged in the field of tourism. The method used in this study is qualitative method by interviews and documentation. The data that used in this research is data from financial statements. Based on the results of research that has been done, PT. Grand Mutiara has been doing a deposit and reporting obligations in accordance with tax law and regulation. However, in the calculation of Annual tax return preparation, there is an error that led to the tax payable of the company is less than the tax payable according to the tax provision. So it is necessary to make corrections. To avoid mistakes that may occur in the future, the company must apply this tax review regularly before the tax government does any inspection. PT. Grand Mutiara should immediately make a correction of all transactions that have not been corrected yet.

**Keywords:** Tax Review, Entity Tax, Tax Compliance

**References:** 18