

ABSTRACT

Edward

1401010405

THE IMPLEMENTATION TAX PLANNING ON FIXED ASSET WITH DECLINING BALANCE METHOD AT CV. SURYA SEJAHTERA JAYA

(xiii+61 Pages; 2 figures; 17 tables; 4 appendixes)

Tax planning is an activity to minimize the tax payable of the company by choosing the appropriate method. This research was conducted to determine comparative calculation of depreciation of fixed asset of CV. Surya Sejahtera Jaya. To obtain the data the writer uses an interview and documentation method in order to get an accurate information or data from the company.

The purpose of this research is to compare and reveal which depreciation method is suited for CV. Surya Sejahtera Jaya Medan between Straight-Line Method and Declining Balance Method has the ability to decrease the tax payable. The results of this study suggest that CV. Surya Sejahtera Jaya uses the declining balance method because the company often adds new fixed asset. It is much better if the company can renew the fixed asset or sell the old fixed asset to a new one.

Keywords: Tax Planning, Depreciation, Straight-Line Method, Declining balance Method

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