

ABSTRACT

CINDY NATALIA

1401010101

THE IMPLEMENTATION OF TAX REVIEW ON ENTITY INCOME TAX TO EVALUATE TAX COMPLIANCE IN PT SURYA MENTARI INDAH

(xv+10 pages; 2 figures; 8 tables; 8 appendixes)

This research is done at PT Surya Mentari Indah. The company is engaged in distributor of spare part. The objective of this study is to know the implementation of tax review of entity income tax in improving tax compliance of PT Surya Mentari Indah.

The methods used by the writer in this research are qualitative and descriptive method. The writer conducts tax review of entity income tax in order to know the tax compliance of the company.

After conducting tax review, it can be known that the company has fulfilled formal tax compliance in paying and reporting of entity income tax. The company has made payment and reporting of entity income tax in proper time based on Income Tax Provision. Therefore, the company will not get tax sanction from government from tardiness in paying and reporting of entity income tax in year 2017 although there is tardiness in paying and reporting in previous year.

And the conclusion of this research is that tax review result can help the company in increasing their tax compliance. Because of incorrect in preparing fiscal reconciliation, it will impact on the company's taxable income which increases in amount of Rp 3,959,147,133.00 and this can give effect the company's income tax in amount of Rp 989,786,750.00 in conducting tax obligation in year 2017.

Keywords: Tax Review, Entity Income Tax and Tax Compliance

References: 23