

## **ABSTRACT**

**CINDY**

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### **TAX REVIEW IMPLEMENTATION ON ENTITY INCOME TAX TO EVALUATE TAX COMPLIANCE AT PT. BUMI MULIA MAKMUR LESTARI**

**(xiii + 69 pages; 2 figures; 8 tables; 4 appendices)**

PT. Bumi Mulia Makmur Lestari engages in oil palm tree farming which the primary activities range from cultivating and harvesting oil palm trees then processing fresh fruit bunches into crude palm oil and palm kernel to refining CPO into industrial. The company was established in 2004, in Medan, North Sumatra, Indonesia. The purpose of this research is to know the results of conducting tax review on entity income tax in order to improve the tax compliance at PT. Bumi Mulia Makmur Lestari.

The research method used is descriptive method by qualitative approach. The unit data used in this research is income statement of year 2017 from PT. Bumi Mulia Makmur Lestari. Based on the results of research, there are some errors in the calculation of entity income tax by the PT. Bumi Mulia Makmur Lestari due to the difference in regulation between commercial income statement and fiscal income statement which is not known by PT. Bumi Mulia Makmur Lestari which can impact on the imposition of sanctions and fines.

The recommendation that writer offers to PT. Bumi Mulia Makmur Lestari is to conduct tax review regularly to prevent any sanctions before tax audit is being held and the company should consider to use tax accountant service to help the company to manage their entity income tax.

**Keywords: Entity income tax, tax compliance, tax review, tax underpayment**

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