

ABSTRACT

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THE ANALYSIS OF FISCAL RECONCILIATION TO DETERMINE THE AMOUNT OF ENTITY INCOME TAX AT PT. SUMATRASARANA SEKAR SAKTI

(xiii+66 pages; 3 figures; 1 table; 2 appendixes)

This study was conducted due to the differences of guidelines in governing the preparation of commercial and fiscal income statement that led to differences in the profit amount which based on financial accounting standards and tax regulations, this also goes to PT. SumatraSarana Sekar Sakti (SSSS) has not yet done the fiscal reconciliation and they calculated the income tax still based on commercial income statement. The purpose of writing this research paper is to determine the result of the company entity income tax after applying the method of fiscal reconciliation. The author uses descriptive qualitative methods as the research method and using the results of the company's income statement year 2016 combined with interview data as the source of research data.

The results of data analysis indicate that the total tax needs to be paid by PT. SumatraSarana Sekar Sakti on fiscal way is Rp 10.465.518, 666, which found out that there is still underpayment with the amount of Rp 9.312.596, 225 (the difference between commercial and fiscal results). This could occur because the company still applying financial accounting standards as the basis in preparing its income statement and had impact on different amount of entity income tax that needs to be paid. In order to avoid any further underpayments, PT. SumatraSarana Sekar Sakti should pay the underpayment and sanctions. Therefore, the company does not need to pay doubled if there is an audit conducted by official tax auditors in the future.

Keywords: commercial statement, entity income tax, fiscal reconciliation