

TABLE OF CONTENTS

page

COVER PAGE	
TITLE PAGE	
DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD AGREEMENT	ii
APPROVAL PAGE BY FINAL PAPER ADVISOR	iv
APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE	v
ABSTRACT	vi
ABSTRAK	vii
PREFACE	viii
TABLE OF CONTENTS	x
LIST OF FIGURES	xiii
LIST OF TABLES	xiv
LIST OF APPENDICES	xv
CHAPTER I INTRODUCTION	
1.1 Background of the Study	1
1.2 Problem Limitation	6
1.3 Problem Formulation	6
1.4 Objective of The Research	7
1.5 Benefit of The Research	7
1.5.1 Theoretical Benefit	7
1.5.2 Practical Benefit	7
CHAPTER II LITERATURE REVIEW	
2.1 Theoretical Background	8
2.1.1 Tax	8
2.1.1.1 Definition of Tax	8
2.1.1.2 Tax Function	8

2.1.1.3	Tax Classification.....	10
2.1.1.4	Principle of Tax Collection	11
2.1.1.5	Tax Collection system	12
2.1.2	Entity Income Tax	13
2.1.2.1	Definition of Entity Income Tax	13
2.1.2.2	Type of Income Tax	13
2.1.2.3	Subject of Income Tax	15
2.1.2.4	Object of Income Tax.....	16
2.1.2.5	Deductible and Non-Deductible Expense	16
2.1.2.5	Entity Income Tax Rate	20
2.1.3	Fiscal Correction	20
2.1.3.1	Factors of Causing Fiscal Correction.....	21
2.1.3.2	Types of Fiscal Correction	22
2.1.4	Tax Return.....	23
2.1.4.1	Function of Tax	23
2.1.4.2	Types of Tax Return.....	24
2.1.4.3	Due Date of Submitting Tax Return	25
2.1.4.4	Sanction in Lateness or Not Submitting Tax Return	25
2.1.5	Tax Credit.....	26
2.1.6	Tax Review	27
2.2	Previous Research	28
2.3	Framework of Thinking	29

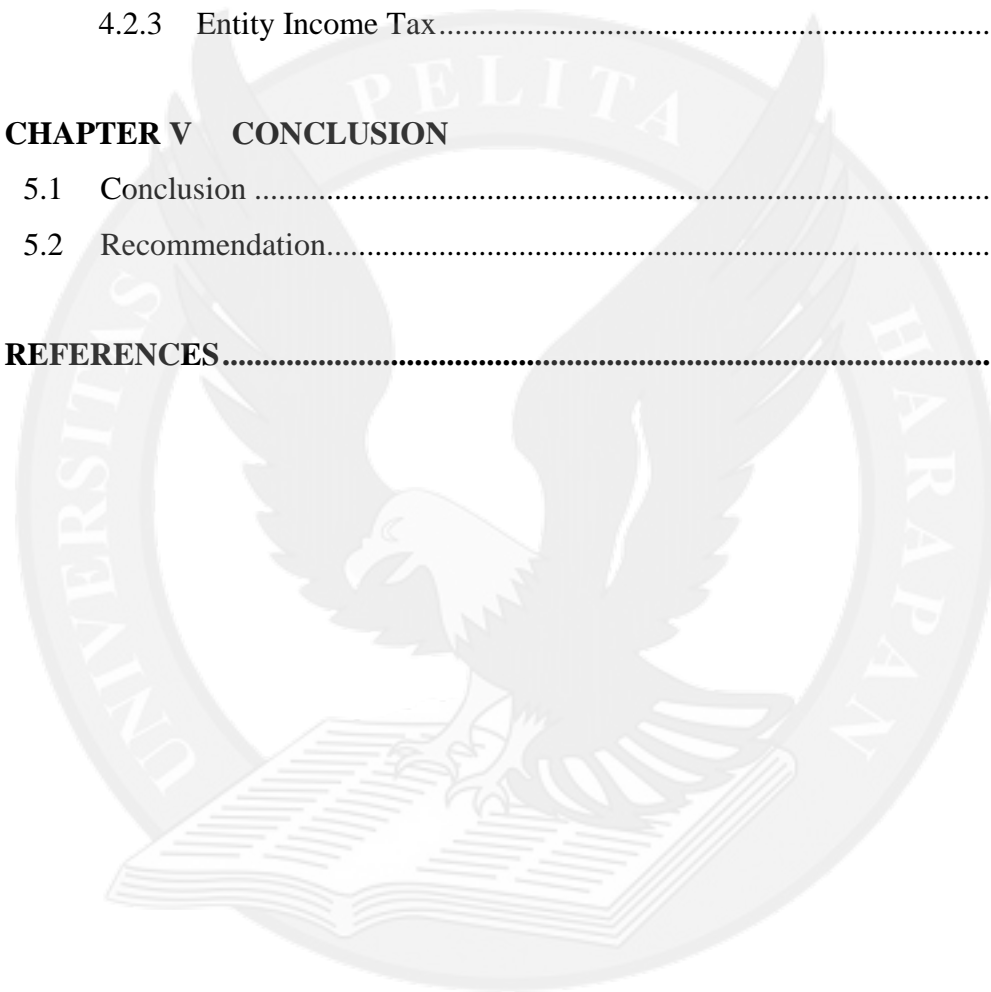
CHAPTER III RESEARCH METHODOLOGY

3.1	Research Design.....	30
3.2	Research Object	30
3.3	Data Collection Method	31
3.4	Data Analysis Method.....	31

CHAPTER IV RESEARCH RESULT AND DISCUSSION

4.1	General View of PT. Sawit Mulia.....	33
-----	--------------------------------------	----

4.1.1	Brief History of PT Sawit Mulia.....	33
4.1.2	Vision and Mission of PT Sawit Mulia.....	34
4.1.3	Organization Structure of PT Sawit Mulia.....	34
4.2	Research Result and Discussion.....	42
4.2.1	Fiscal Correction	46
4.2.2	Tax Installment of Article 25	66
4.2.3	Entity Income Tax.....	68
CHAPTER V CONCLUSION		
5.1	Conclusion	69
5.2	Recommendation.....	70
REFERENCES.....		71



LIST OF FIGURES

	page
Figure 1.1 Tax Revenue on the State Budget (2016-2019).....	1
Figure 2.1 Framework of Thinking	29
Figure 4.1 Organization Structure of PT. Sawit Mulia	35



LIST OF TABLES

	page
Table 2.2 Previous Research	28
Table 4.1 Revenue in 2020	44
Table 4.2 Expenses in 2020	44
Table 4.3 Positive Negative Correction in 2019	46
Table 4.4 Restated Fiscal Correction	46
Table 4.5 Depreciation Expense of Fixed Asset – Overhead Expense for Year 2020	50
Table 4.6 Depreciation Expense of Fixed Asset – General & Administrative for Year 2020.....	61
Table 4.7 Calculation of Income Tax Article 21 for Employee	62
Table 4.8 Summary of Income Tax Article 25 Year 2020	66
Table 4.9 Tax Review Results on Entity Income Tax for Year 2020	68

LIST OF APPENDICES

APPENDIX A: LIST OF INTERVIEW	A-1
APPENDIX B: VALIDATION LETTER	B-1
APPENDIX C: FORM 1771-TAX RETURN YEAR 2020	C-1
APPENDIX D: INCOME STATEMENT (2020).....	D-1
APPENDIX E: BALANCE SHEET (2020)	E-1
APPENDIX F: FISCAL RECONCILIATION (2020)	F-1

