

ABSTRACT

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ENTITY INCOME TAX REVIEW AT PT. WAHANA JAYA RAYA

(xvi+95 pages; 4 figures; 24 tables; 12 appendices)

Every corporate is responsible to pay tax. However, tax is proven to be the most complicated expense to be determined. Supported with the emerging new regulations, it narrows the chances of minimizing tax burden. This is where the chances of tax avoidance slipped in. To solve this problem, tax review is the solution.

This research focus on examining the financial statement and tax calculation of PT. Wahana Jaya Raya to assess the company's compliance, the potential miscalculations, and sanctions along with the benefits of tax review.

From the result research, PT. Wahana Jaya Raya did not fully comply in accordance with the Income Tax Law and Regulation. Several mistakes are found in the fiscal theories application which lead to difference entity income tax amount and will lead to tax sanctions.

Kata Kunci: tax review, income tax, entity income tax

References: 15 (2013-2020)

ABSTRAK

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(xvi+95 halaman; 4 gambar; 24 tabel; 12 lampiran)

Setiap perusahaan memiliki tanggung jawab untuk membayar pajak. Namun, pajak terbukti menjadi beban yang paling rumit untuk ditentukan. Didukung dengan peraturan baru yang muncul, hal itu mempersempit peluang untuk meminimalkan beban pajak. Di sinilah peluang penghindaran pajak menyelisip. Untuk mengatasi masalah ini, tax review adalah solusinya.

Fokus penelitian ini adalah mengkaji laporan keuangan dan perhitungan pajak PT. Wahana Jaya Raya untuk menilai kepatuhan perusahaan, potensi kesalahan perhitungan dan sanksi beserta manfaat tax review.

Dari hasil penelitian, PT. Wahana Jaya Raya tidak sepenuhnya mematuhi Undang-Undang dan Peraturan Pajak Penghasilan. Beberapa kesalahan ditemukan dalam penerapan teori fiskal yang menyebabkan perbedaan pada nominal Pajak Penghasilan Badan dan akan berujung pada sanksi perpajakan.

Kata Kunci: tax review, income tax, entity income tax

Referensi: 15 (2013-2020)