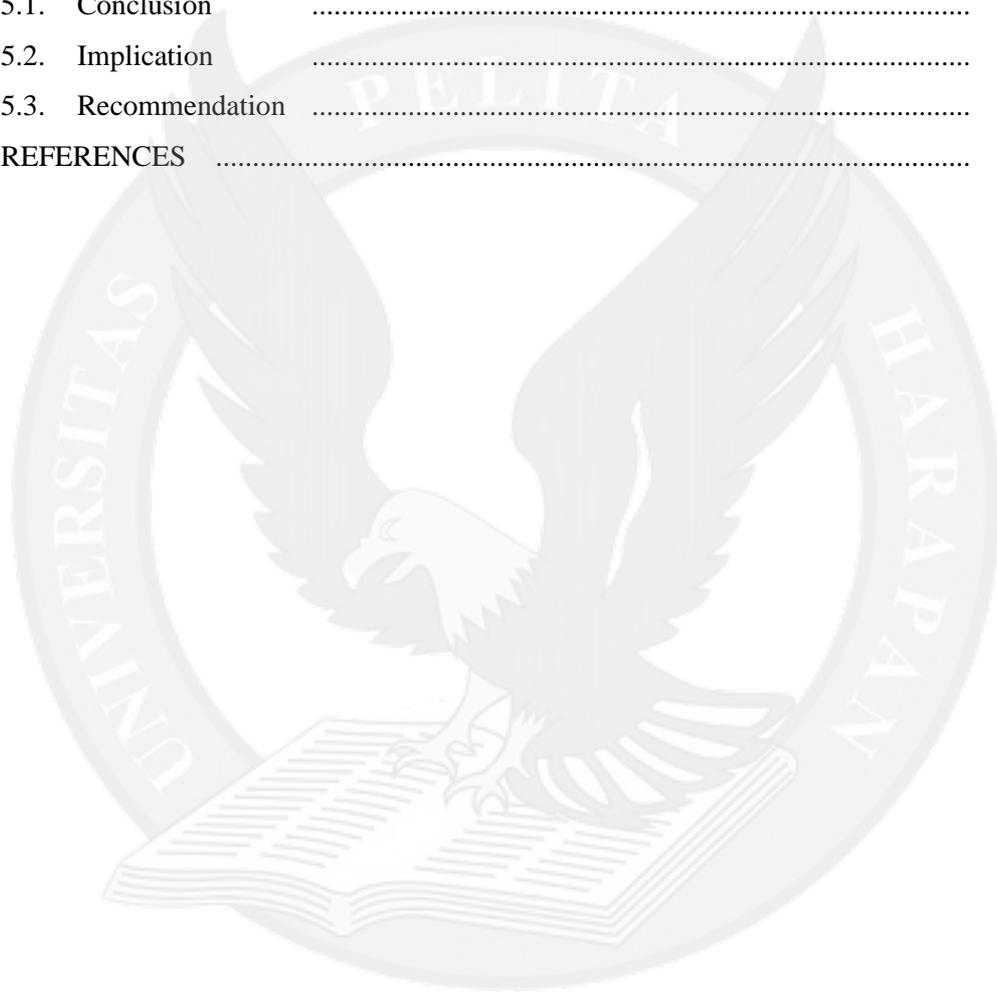


TABLE OF CONTENT

	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	10
1.3. Problem Formulation	10
1.4. Objective of the Research.....	11
1.5. Benefit of the Research	11
1.5.1. Theoretical Benefit	11
1.5.2. Practical Benefit.....	12
CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	
2.1. Theoretical Background	13
2.1.1. Tax Definition	13
2.1.2. Tax Assesment System.....	14
2.1.3. Function of Tax.....	18
2.1.4. Types of Tax	19
2.2. Principle of Tax	21

2.3.	Value Added Tax	23
2.3.1.	Definition of Value Added Tax	23
2.3.2.	Characteristics Of Value Added Tax.....	24
2.4.	Taxable Subject And Object For Value Added Tax	26
2.4.1.	Taxable Subject.....	26
2.4.2.	Taxable Object.....	29
2.5.	Taxable Goods And Taxable Services	33
2.6.	Value Added Tax Imposition Basis.....	34
2.7.	Mechanism For Imposing Value Added Tax.....	36
2.8.	Value Added Tax Rate.....	37
2.9.	Input Value Added Tax	38
2.10.	Output Value Added Tax	40
2.11.	Value Added Tax Invoice	41
2.12.	Value Added Tax Calculation	43
2.13.	Tax Planning.....	45
2.14.	Previous Research.....	47
2.15.	Framework of Thinking	49
CHAPTER III RESEARCH METHODOLOGY		
3.1.	Research Design	51
3.2.	Research Object.....	52
3.3.	Data Collection Method	53
3.4.	Data Analysis Method.....	54
CHAPTER IV DATA ANALYSIS AND DISCUSSION		
4.1.	General View of PT Digital Media Group	56
4.1.1.	Company History	56
4.1.2.	Organizational Structure	58
4.2.	Data Analysis and Discussion	63
4.2.1.	Monthly Sales Data And VAT Output Recorded	63
4.2.2.	Monthly Sales Data And VAT Input Recorded	65

4.2.3. Overpayments Or Underpayments Of Value	
Added Tax	66
4.2.4. Tax Planning Strategies to Minimalize Overpaid.....	68
4.3. Discussion	75
 CHAPTER V CONCLUSION	
5.1. Conclusion	76
5.2. Implication	77
5.3. Recommendation	78
REFERENCES	80



LIST OF FIGURES

	Page
Figure 2.1 Framework of Thinking	50
Figure 4.1 The Organizational Structure of PT Digital Media Group	59



LIST OF TABLES

	Page
Table 4.1 Sales Data and Output Tax Collected in 2018	64
Table 4.2 Sales Data and Output Tax Collected in 2019	64
Table 4.3 Purchases Data Subjected to VAT and Input Tax Collected in 2018	65
Table 4.4 Purchases Data Subjected to VAT and Input Tax Collected in 2019	65
Table 4.5 Value Added Tax Payable Reported in 2018	66
Table 4.6 Value Added Tax Payable Reported in 2019.....	67
Table 4.7 Value Added Tax Calculation in 2018 After Tax Planning with Input Tax Allocation.....	70
Table 4.8 Value Added Tax Calculation in 2019 After Tax Planning with Input Tax Allocation	71
Table 4.9 Value Added Tax Calculation in 2018 After Tax Planning with Output Tax Allocation	72
Table 4.10 Value Added Tax Calculation in 2019 After Tax Planning with Output Tax Allocation	73

LIST OF APPENDICES

APPENDIX A	: Taxable Entrepreneur Confirmation Letter	A – 1
APPENDIX B	: Research Clarification Letter	B – 1

