

COMPARATIVE ANALYSIS BETWEEN LEASING UTILIZATION AND
PURCHASE OF ASSETS IN ORDER TO STREAMLINE THE TAX
PAYMENT FOR LESSEE (a Study of Cases in PT.DNM)

BY :

YUSNITA DEWI

43207110114

ABSTRACT

This research was about comparative analysis between leasing utilization and purchase of assets in order to streamline the tax payment for lessee with study cases in PT.DNM. The purpose of this research is how to know to streamline the tax payment for lessee in PT. DNM, and to know if the leasing has treated in accordance with KMK No.1169/KMK.01/1991, and to know that leasing can make corporate income tax more efficient than purchase of fixed asset.

The result of this research will be summarized as follow. First, the implementation of leasing has agreed with KMK No 1169/KMK.01/1991. Second, leasing can make corporate income tax more efficient than purchase of fixed asset.

Key words : leasing, tax payment, KMK No.1169/KMK 01/1991.