

**ANALISIS PERHITUNGAN PENYUSUTAN AKTIVA TETAP MENURUT
STANDAR AKUNTANSI KEUANGAN DAN UNDANG – UNDANG
PAJAK SERTA DAMPAKNYA TERHADAP PENGHASILAN
KENA PAJAK PADA PT. HYUNDAI MOBIL INDONESIA
CABANG ARTERI PONDOK INDAH**

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ABSTRACT

In general, companies in Indonesia to calculate depreciation of fixed assets using the simplest method of depreciation. PT. Hyundai Mobil Indonesia Branch Arteri Pondok Indah to calculate the depreciation of its fixed assets using the straight-line method. By using the policy as follows : Depreciation for Equipment Repair & Showroom Equipment 8 years and the tools 4 years, Depreciation for the AC Office Supplies, Computer & Printer 8 years Office Machinery, Equipment and Office Supplies 4 years, Depreciation for Cars and Motor 8 years, Depreciation for Furniture & Fixture Group I 4 years and Group II 8 years. Fixed assets are an important element in the operational activities and has a very limited lifespan. It is necessary to depreciation each year. In preparing financial statements for purposes of tax depreciation methods refer to UU Pajak No. 36 Tahun 2008 Pasal 11, which fixed assets are classified based on the useful life of fixed assets and groupings.

Problems formulated in this thesis are "When Calculations With Adjusted Depreciation of Fixed Assets UU Pajak No. 36 Tahun 2008 Will Impact With Taxable Income at PT. Hyundai Mobil Indonesia Branch Arteri Pondok Indah ?". From the analysis of the calculation of depreciation of fixed assets pursuant to the provisions of UU Pajak No. 36 Tahun 2008 using the straight-line method, depreciation expense for fixed assets according to the company amounted to Rp 4,480,698,148,- while according to the calculation of tax Rp 4,422,121,105,- which resulted in the difference of Rp 58,860,098,-. Because of differences in these calculations, the company calculates losses on the year 2010 amounted to

Rp 201,051,744,- whereas taxation amounting to Rp 142,474,701,- here seen that the calculation of tax loss is calculated is smaller than the calculations performed by the company. For that the company would compensate the losses become smaller. In this case indicates that, the depreciation method used affect the calculation of profit / loss, and taxable income.

Keywords: Fixed Assets, Depreciation of Commercial and Fiscal Taxable Income