

**ANALYSIS OF THE FISCAL CORRECTION IN THE DETERMINATION  
OF INCOME AND EXPENSES PAYABLE ON THE INCOME TAX  
REPORTING AT PT. MENARA BERLIAN PARANGKUSUMA  
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***ABSTRACT***

*This research was about the analysis fiscal correction of income and expenses for determine the tax payable on the PT. MenaraBerlianParangkusuma. The purpose of this research was to determine whether the fiscal correction of income and expenses are in accordance with taxation laws No. 36 tahun 2008. The research were using deskriptifkuantitatif and kualitatif.*

*The result of this research will be showing that there are accounts still in need of correction and the company still reported less tax amounting to Rp 2.383.360,- for period 2009.*

*Key words :fiscal correction, taxable income, tax payable*