

**ANALISIS LAPORAN KEUANGAN FISKAL SEBAGAI DASAR PERHITUNGAN
PAJAK PENGHASILAN WAJIB PAJAK BADAN
PADA PT. GLOBAL INFORMASI BERMUTU**

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ABSTRACT

This research was about fiscal financial statement as the basis of corporate income tax calculation for the purpose of annual tax report. The purpose of this research is how to know if the fiscal financial statement was made in accordance to the Tax Act number 17 of 2000 about The Income Tax.

This research uses descriptive data analysis methods of quantitative and qualitative descriptive. The kind of data in use are the primary data and the secondary data. The data collection method used in this research are literature research method and field research method.

The result of this research will be showing that the fiscal financial statement as the basis of corporate income tax calculation has already fit the Tax Act number 17 of 2000, however in several cost account which has materially miscalculated, the company made no fiscal correction.

Keywords : fiscal financial statement, corporate income tax