

ANALYSIS PLANING IN THE CALCULATION OF INCOME TAX AND DEFERRED PPH NOW IN PT. XYZ

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ABSTRACT

The research was motivated by the issuance of Statement of Financial Accounting Standards (SFAS) No.. 46 on Accounting for Income Taxes, effective for depreciation and presentation of financial statements covering periods beginning on or after January 1, 1999 for public companies and on or after January 1, 2001 for nonpublic companies. SFAS No.. 46 regulate the recognition of deferred tax on future tax effects of temporary differences that arise by using balance sheet liability method. The purpose of the research conducted by this author are: (1) Proving that the net income from financial statements that apply SFAS No.. 46 differ significantly from the net income from financial statements that do not apply SFAS No.. 46 and (2) determine the implications of applying SFAS No. 46 to the calculation of net income. In this study the PT. XYZ has not been fully implemented SFAS No. 46 in 2010 and 2009.

Reconciliation is implemented by PT. XYZ has met the applicable taxation laws in Indonesia in those years, this can be seen from a recording process carried out regularly to collect data and financial information including assets, liabilities, capital, income and expenses, as well as the total acquisition price and delivery of goods or services, which closed with the preparation of financial statements for the financial period of the tax year.

Implementation of tax planning at PT. XYZ company needs to set up tax-saving strategies that aim to tax savings (tax saving) to reduce working hours by making a small income and avoid a large income tax, except that the taxpayer may refrain from buying products that are VAT her. To be all that is achieved, and performing well then the company's need for tax planning (tax planning) as well as the implementation of tax obligations (tax implementation).

Keywords: SFAS No. 46, Reconciliation Fiscal, Tax Planning