

INTISARI

Sistem self assesment yang ada saat ini merupakan suatu upaya reformasi peraturan perundang-undangan yang memberikan kepercayaan penuh kepada wajib pajak untuk menghitung, memotong, menyetor dan melaporkan besarnya pajak terutang sesuai dengan ketentuan. Melalui penelitian ini penulis ingin mengetahui bagaimana penerapan perlakuan akuntansi pajak penghasilan pasal 21 dan pasal 25 pada penyajian laporan keuangan Koperasi.

Jenis penelitian yang digunakan adalah kualitatif dan menggunakan metoda penelitian studi kasus (case study) dimana gambaran data yang dijadikan obyek penelitian dibandingkan dengan SAK-ETAP mengenai Akuntansi Pajak Penghasilan dan UU Perpajakan No. 36 tahun 2008 tentang Pajak Penghasilan sebagai tolak ukur dalam penelitian.

Hasil studi menunjukkan adanya kesalahan pencatatan dan pengakuan akuntansi atas penyetoran Pajak Penghasilan (PPh) pasal 21 dan terdapat kekurangan dalam penerapan koreksi fiskal. Sehingga terdapat perbedaan dalam jumlah sisa hasil usaha untuk menentukan besarnya pajak penghasilan badan usaha koperasi yang terutang.

Kata kunci : Akuntansi pajak, pajak penghasilan, pencatatan dan pelaporan pajak penghasilan karyawan, perbedaan temporer, koreksi Fiskal

ABSTRACT

Self-assessment system that exists today is an effort to reform the rules of legislation that gives full trust to the taxpayers to calculate, to cut, to deposit and to report the amount of tax payable in accordance with the provisions. Through this research the researcher wants to find out how the application of the accounting treatment of income tax article 21 and article 25 on the presentation of financial statement of Cooperative.

This research is qualitative and it uses the case study research methods (case study) in which the description of data is used as the object of the research is compared to SAK-ETAP about Income Taxes Accounting and Tax Law No. 36 of 2008 on Income Tax as the standard in the research.

The result of the research shows that the existence of fault recording and recognition in accounting on income tax payment under Articles 21 and there are lack from the implementation of fiscal correction. As the result, there is difference on the amount of profit sharing to determine the amount of income tax owed by the Cooperative.

Keywords: Tax accounting, Income Tax, Recording and Employees Income Tax Reporting, Temporary Difference, Fiscal Correction





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Nama Mahasiswa

NPM

Tanggal Masuk

Tanggal Selesai

Abstrak ini adalah memang betul transkripsi dari LAB BAHASA
Sesuai dengan aslinya yang telah disetujui oleh dosen pembimbing




Petugas LAB BAHASA