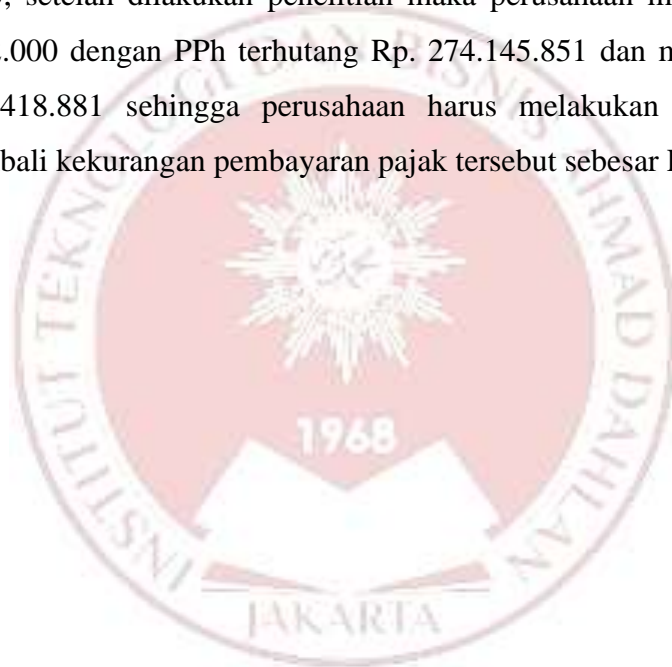


## ABSTRAK

ANTIKA PUTRI. Analisis Rekonsiliasi Fiskal Atas Laporan Keuangan Komersial dalam Penentuan Pajak Penghasilan Pada PT. Del Solaria Indonesia dibawah bimbingan Bpk. Yatimin, SE, MM. Penelitian ini bertujuan untuk menganalisis rekonsiliasi fiskal atas laporan keuangan komersial dalam menentukan pajak penghasilan pada PT. Del Solaria Indonesia. Hasil penelitian ini menunjukkan bahwa perusahaan terdapat kurang bayar, yang sebelumnya memperoleh laba Rp. 1.531.265.000 dengan PPh terhutang Rp. 267.194.585 dan Kurang bayar pajak Rp. 2.467.615, setelah dilakukan penelitian maka perusahaan memperoleh laba Rp. 1.571.102.000 dengan PPh terhutang Rp. 274.145.851 dan memiliki kurang bayar Rp. 9.418.881 sehingga perusahaan harus melakukan perbaikan dan menyetor kembali kekurangan pembayaran pajak tersebut sebesar Rp. 6.951.266.



## **ABSTRACT**

*The purpose of this study is to explain the recognition of profit before tax using financial accounting standards and the calculation of tax law is needed to find out the cause of the discrepancy between accounting and taxation financial statements and calculate the amount of income tax that must be paid as a result of reconciliation (correction). The research design used is a qualitative research. The object of this research is a company engaged in the trade of plastic wrappers. Data obtained by evaluating, categorizing, and analyzing secondary data obtained through this research in the form of notes, financial records, and other important information. Data analysis was carried out in several stages, namely the data collection stage, the data analysis stage, and the conclusion drawing stage. The results showed that the company earned a profit of Rp. 1,571,102,000 with PPh payable Rp. 274,145,851 and have an underpayment of Rp. 9,418,881 so that they have to make repairs and deposit back the lack of tax payments of Rp. 6,951,266.*

*Keywords : fiscal reconciliation, commercial financial statements, income tax*

