

ABSTRACT

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Study Program : Accounting
Title : Analysis of Tax Management True Tax Planning on Individual Income Tax and Company Income Tax at PT. X

The aim of the research is to analyse the impact of tax management through tax planning on Individual Income Tax and Company Income Tax at PT. X. This research utilised the study case of PT. X's financial report year 2019. This research was analysed with qualitative description method.

The finding from this research suggested that there was an additional tax expense of Rp. 2.647.515, before and after the fiscal adjustment in PT X's profit and loss report year 2019.

In addition, this research also showed tax saving of of Rp. 61.689.833,14 after tax management for period 2020-2022. For future research, it is suggested to analyse the relationship between fiscal adjustment, tax planning and tax avoidance.

Keywords: Fiscal Adjustment, Tax Management