

TABLE OF CONTENTS

| | |
|---|-------------|
| TITLE | i |
| VALIDATION SHEET | I |
| STATEMENT OF ORIGINALITY | II |
| ACKNOWLEDGEMENTS | III |
| TABLE OF CONTENTS | V |
| LIST OF TABLES | VIII |
| LIST OF IMAGES | IX |
| ABSTRACT | X |
| ABSTRAK | XI |
| CHAPTER I INTRODUCTION | 1 |
| 1.1 Research Background | 1 |
| 1.2 Problem Statement | 3 |
| 1.3 Research Question | 4 |
| 1.4 Research Objectives | 4 |
| 1.5 Research Motivation | 5 |
| 1.6 Research Contributions | 5 |
| 1.6.1. Theoretical Aspect | 5 |
| 1.6.2. Practical Aspect | 5 |
| 1.7 Research Boundaries | 5 |
| CHAPTER II THEORETICAL BASIS | 7 |
| 2.1 Tax | 7 |
| 2.1.1. Definition | 7 |

| | | |
|--|---|-----------|
| 2.1.2. | Tax Grouping | 8 |
| 2.2 | Income Tax..... | 9 |
| 2.2.1. | Income Tax Subject | 9 |
| 2.2.2. | Income Tax Object | 12 |
| 2.2.3. | Income Tax Rate..... | 18 |
| 2.3 | Tax Collection System in Indonesia | 19 |
| 2.4 | Tax Planning..... | 20 |
| 2.4.1. | Definition | 20 |
| 2.4.2. | Purpose..... | 21 |
| 2.4.3. | Tax Planning to Reduce Tax Burden..... | 21 |
| 2.4.4. | Strategies in Tax Planning | 25 |
| 2.4.5. | Another Approach in Tax Planning | 26 |
| 2.5 | Literature Review | 32 |
| 2.6 | Research Framework | 39 |
| Chapter III RESEARCH METHOD | | 40 |
| 3.1 | Type of Research..... | 40 |
| 3.2 | Operational Definition of Variables | 40 |
| 3.2.1. | Dependent Variable | 40 |
| 3.2.2. | Independent Variable..... | 41 |
| 3.3 | Data Source | 41 |
| 3.4 | Data Collection Method..... | 41 |
| 3.5 | Data Analysis | 42 |
| Chapter IV RESEARCH RESULTS AND DISCUSSION..... | | 44 |
| 4.1 | Research Data..... | 44 |
| 4.1.1. | Company Information and General Description | 44 |

| | | |
|--|---|-----------|
| 4.1.2. | Company Vision and Mission | 44 |
| 4.1.3. | Company Leadership Structure | 44 |
| 4.2 | Research Results..... | 45 |
| 4.2.1. | Tax Planning Application | 48 |
| 4.2.2. | Analysis of Tax Planning Applications | 51 |
| 4.2.3. | Discussion | 58 |
| CHAPTER V CONCLUSION AND ADVICE | | 60 |
| 5.1 | Conclusion..... | 60 |
| 5.2 | Advice | 61 |
| BIBLIOGRAPHY..... | | 62 |
| APPENDIX | | 65 |

LIST OF TABLES

| Table | Title | Page |
|-----------|---|------|
| Table 2.1 | Domestic Income Tax Rate | 18 |
| Table 2.2 | Previous Researches | 33 |
| Table 4.1 | Commercial Profit/Loss Statement | 46 |
| Table 4.2 | Fiscal Profit/Loss Statement | 46 |
| Table 4.3 | Comparison of Fiscal Profit or Loss Statement | 52 |
| Table 4.4 | Comparison of Commercial Profit or Loss Statement | 57 |
| Table 4.5 | Comparison of Corporate Income Tax | 58 |

LIST OF IMAGES

| Image | Title | Page |
|-----------|---------------------------------|------|
| Image 2.1 | Research Framework | 39 |
| Image 4.1 | Company Leadership Structure | 45 |