

Analisis pencadangan biaya pesangon di PT GGS = Analyze of retirement expense allowance in PT GGS / Nurchasanah

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Abstrak

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Laporan magang ini menganalisis perlakuan akuntansi dan perpajakan atas pencadangan biaya pesangon di PT GGS untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci laporan magang ini membahas mengenai perhitungan pencadangan biaya pesangon menurut aktuaris dan akuntansi, serta implikasi yang ditimbulkan akibat perbedaan perlakuan antara akuntansi dan pajak terhadap laporan keuangan PT GGS. Berdasarkan hasil analisis, diketahui bahwa adanya perbedaan perlakuan tersebut membuat perusahaan memperlakukan cadangan biaya pesangon sebagai beda temporer yang artinya perusahaan harus mengakui, menghitung, dan menyajikan adanya pajak tangguhan dalam laporan keuangan yang akan mempengaruhi pendapatan kena pajak perusahaan.

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ABSTRACT

This internship report analyzes accounting and tax treatment of retirement expense allowance in PT GGS for the year ended December 31, 2014. Furthermore, this report discusses the calculation of retirement expense allowance according to actuaris and accounting, as well as the implication arising from differences between accounting and tax treatment against PT GGS financial statements. Based on result of analysis, known that the difference in treatment makes company treats retirement expense allowance as ?temporary different?, which means the company must be recognize, calculate, and disclose the deffered tax in the financial statements that would be affect the company?s taxable income.;This internship report analyzes accounting and tax treatment of retirement expense

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