

ABSTRACT

Robiatul Adawiyah. 2013. THESIS. Title: "Tax Planning as the Efforts to Minimize the Amount of Income Tax Liability for Corporate Taxpayer at PT. Nippon Indosari Corpindo Tbk "

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The purpose that the researcher wants to gain in this study is to determine the implementation of Tax Planning undertaken by PT. Nippon Indosari Corpindo Tbk as an effort in minimizing the burden of income tax liability expense.

This study uses a descriptive qualitative approach which aims to describe the situation, solve the problem, and draw a conclusion. This study describes the condition of the corporates and the efforts for the saving of tax due. However, the savings is not prohibited by laws. The data used in this study are secondary data, the data obtained from another researcher who has collected them first. The data collected in the form of documentation technique of collected data which are taken from the annual financial statement through IDX Corner and literature review.

The research result shows that PT. Nippon Indosari Corpindo Tbk uses Accrual Basis as the bookkeeping method. It is a correct choice because the basic use of Accrual Basis bookkeeping is more effective than the Cash Basis. Besides, the straight-line depreciation method employed is good because if the company uses the declining balance method, it will experience a significant decline in profits. Thus, it will affect the public trust. Therefore, the right policies in Tax Planning is needed. The study also measures the level of financial performance by calculating the level of company's performance by using the Return on Assets (ROA). By using an alternative, based on the calculation of ROA, there is an increasing percentage. Therefore, it is not only tax saving that can be achieved, but also the increase of performance level.