ABSTRACT
The purpose of this study was to analyze the application of tax accounting on fixed assets at PT. Buana Alkesindo Chakra is in accordance with tax regulations and to find out how they apply to these fixed assets. Fixed assets that are used to support the company's operational activities have considerable value. So that fixed assets are a fairly important component in financial statements and can influence the decision making of a financial statement that is presented and also affect the calculation of a company's taxable income. The data obtained in the study came from primary and secondary data with qualitative and quantitative data types. Data collection techniques used in this study are documentation studies, namely to obtain secondary data and interviews that are used to obtain primary data. The data analysis technique used is qualitative descriptive analysis. Based on the results of the study, there were errors in grouping fixed assets for economic life and the rates used by PT. Cakra Buana Alkesindo in calculating depreciation of fixed assets. The company also does not record the acquisition of fixed assets or when depreciation of fixed and improper assets at presentation in the financial statements. So that the value of the taxable income is not as it should be, because the depreciation expense of the asset is still higher than what is expected by the company.

Keywords: Analysis, Tax Accounting, Fixed Assets

PRELIMINARY
In general, the main purpose of the establishment of a company is to obtain the optimal profit on the investments made and to maintain smooth business in the long term. One such investment is an asset that is used in the normal course of the company. Fixed assets are assets that have materialized for long-term economic value, owned by the company to set up operations to support the company in achieving the company's objectives and not for resale in order to obtain a return on those sales. It was customary that each of the fixed assets used in the company's operation will be impaired assets. Therefore, in each of depreciation of financial statements, should be allocated the amount of the value of fixed assets as operating expenses periodic expenses. Depreciation is an allocation process most of the acquisition price of assets into costs (cost allocation), so that the cost of reducing the operating income and depreciation is the amount an asset allocation that can be depreciated throughout the useful life estimated. Thus everything related to fixed asset accounting must be addressed as well as possible. Error accounting treatment for fixed assets will directly affect the balance sheet and profit and loss calculation, so it will also affect the calculation of the taxable income of the company. Thus everything related to fixed asset accounting must be addressed as well as possible. Error accounting treatment for fixed assets will directly affect the balance sheet and profit and loss calculation, so it will also affect the calculation of the taxable income of the company.

PT. Cakra Buana Alkesindo established with the aim of helping the hospital achieve full compliance of conformity of quality facilities, infrastructure and medical and
non medical equipment in health services in the hospital. In carrying out its activities the company has fixed assets until the end of 2017 are listed in the balance sheet reached Rp. 54.25 million. However, if based on the list there is the addition of fixed assets in value of fixed assets in 2017. In addition, there are also assets that have been used but is not included into the list of fixed assets or in the financial statements. This will affect the calculation of depreciation of fixed assets and the value of accumulation. Based on the above, the authors are interested in doing research related to the application of fixed asset accounting analysis based on tax regulations.

THEORETICAL BASIS

Accounting

According Widia Astuty, et al (2016, p. 3) accounting can be generally defined as: "a process of identification, measurement and communication of economic information that provide useful information to policy makers and decision by the wearer". According to Lubis, Arfan Ikhsan, et al (2017, p. 2) "represents the accounting systems and procedures that generate financial reports are intended to assist both decision-making". According Niswonger, C. Rollin et al (1999, p. 6) "is defined as accounting information system that generates a report to the parties concerned of the economic activity and the condition of the company".

Tax

According to UU No. 28 Tahun 2007, the tax is Mandatory contributions to the state owed by individuals or entities that are forced by Undang-Undang to not get rewarded directly and used for the purposes of state for the greatest prosperity of the people. The definition was clarified by Zulia Hanum and Rukmini (2016, p. 2) which concluded that the tax had an element of mandatory contribution to the state, can be enforced, according to legislation, no remuneration or counter accomplishments are directly used for public interest and levied by the central and local governments. Meanwhile, according Pohan, Anwar (2015, p. 2) "Tax is one source of state revenue that is essential for the implementation and improvement of national development".

Tax accounting

Tax accounting is the accounting part arising from specialization element that demands expertise in a specific field, create a tax accounting for the existence of a basic principle set out in the Tax Act and formation are affected by the tax function in implementing a government policy. The goal is to determine the amount of tax payable by the financial reporting prepared by the company. According Agoes and Estralia (2013, p. 10) states: "Accounting for taxes is to determine the amount of tax payable is based on financial statements prepared by the company".

Fixed assets

According Sinambela, Elizar, et al. (2015, p. 83) "fixed assets are assets that are not held for sale back, used for the company's operations and has the economic benefits of more than one year or the normal operating cycle". According to Hafsa, et al. (2016, p. 203) "The fixed assets are assets that have a form, used in the company's operation, has a useful life of more than one year with the intent to be sold". According Soepriyanto (2010, p. 2), "Fixed assets are assets that are long-term or permanent relative properties and can be used in the long term".

A fixed asset has some characteristics as follows:

1. Such assets are used in the operation. Only assets used in the company's normal operations that can be classified as fixed assets.
2. The asset has a period (age) benefits are long, over a year period.
3. Such assets have physical substance. The fixed asset has the characteristics of a physical substance invisible to the eye so that is distinguished from intangible assets such as patents and trademarks.

**Classification of Fixed Assets**

The types of tangible property classification for tax purposes stipulated in the Peraturan Menteri Keuangan No. 96 / PMK.03 / 2009. Classified into four groups of tangible property.

**Recognition And Fixed Assets Acquisition Cost**

Cost includes all expenditure necessary to acquire assets and other expenses so that the fixed asset is ready for use. According to Fatimah (2014, p. 10), "All the economic sacrifices incurred to acquire fixed assets until ready for use is recorded as the acquisition price". The acquisition cost of fixed assets includes:

1. Acquisition price including import duties and purchase taxes should not be credited net of purchase discounts and other pieces.
2. Costs that can be distributed directly to bringing the asset to the location and condition necessary for the asset is ready for use in accordance with intended by management.
3. The initial estimated cost of dismantling and removing the item and restoring the site on assets. Liability for the costs incurred when the item is acquired or as the entity using the asset during a particular period for purposes other than to produce inventories.

   The acquisition cost of fixed assets should be recognized as fixed assets if and only if:

1. Most likely the entity will obtain future economic benefits from these assets.
2. Cost of the asset can be measured reliably. After recognition as fixed assets, fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses. The acquisition cost is the amount of cash or cash equivalents paid or the fair value of other consideration given to acquire an asset at the time of acquisition or construction until the asset is in the condition and ready for use. Cost of acquisition of fixed assets is the cash price equivalent at the recognition date.

   There are various ways that can be done in acquiring fixed assets such as:

1. The asset purchase
   Fixed assets acquired by purchase in the form of ready-made and recorded with a number of the purchase price plus the cost incurred to put the asset on the condition and ready for use.
2. Acquisition of the capital lease (leasing)
   Lease (lease) is generally an agreement to give rights to lease for use of assets owned by the lessor for a certain period by paying a sum of money. In the commercial lease is essentially a capital asset purchases. In accordance with the provisions of the tax amount paid at the time of the takeover of the assets of the lessor is a capitalization value of the assets in question. Expenditure lease before it is treated as rental expenses as applicable in an operating lease.
3. Acquisition of fixed assets in aggregate
   Assets acquired in the aggregate, the acquisition cost of each fixed asset is determined by allocating the combined price is based on comparison of the fair value of each asset.
4. Acquisition of fixed assets in installments
   Against the fixed assets acquired in installments, to note the purchase contract.
5. Acquisition of fixed assets in exchange
In part exchange can be done for a fixed asset that is not the same as other assets, these costs are measured at the fair value of assets exchanged or obtained most reliably proportional to the fair value of assets exchanged as adjusted by the amount of any cash or cash equivalents transferred.

6. Acquisition of fixed assets by building their own
Due to build their own, of course using the same principle with the acquired assets is covering all expenses incurred for the construction of the asset until ready to use.

7. Acquisition of fixed assets in grants, aid and donations
Against the fixed assets acquired from donations should be recorded at the estimated price or fair market price by crediting the account of capital from capital contribution or donation.

According Kieso et al. (2011) in Widyanti Iis Anis (2018, p. 29), records the recognition of tangible fixed assets is to journal accounts tangible fixed asset account in the amount of cash spent, as follows:

- Fixed assets XXX
- Cash XXX

Decreasing asset

According to the Income Tax Act No. 36 of 2008 in section 11, the depreciation made on the expenses for the purchase, establishment, additions, improvements or changes in tangible assets, except for land freehold, building rights, the right to cultivate and use rights, which are owned and used to obtain, collect and maintain the income that has a useful life of more than one year carried out in equal portions over the useful life that have been determined for the asset.

Tangible property can be depreciated for accounting purposes but according to tax can not be deducted as depreciation as a whole can be a deduction from gross income because of the following:

1. On the asset acquisition includes expenditure that should not be deducted from gross income in accordance with Article 9 paragraph 1 of the Income Tax Act No. 36 of 2008, namely:
   a. The acquisition cost of assets that do not have a direct relationship with the business or activity for obtaining, collecting and maintaining the income that is subject to tax.
   b. The acquisition cost of assets used to provide replacement or compensation in kind and enjoyment to employees, other than reimbursement or compensation in kind and enjoyment in certain areas and related to the implementation of the work.
2. Capital goods leased try, either lease or option rights without the option to lease and lease with option rights to the lessor (Santi Mulyasari, 2014, p. 9).

Depreciation methods allowed under tax provisions do:

1. In parts of equal amounts over the useful life of the property (the straight-line method).
2. In parts decreased by applying the depreciation rates or book value (declining balance method). In this case, the book value at the end of useful life should be fully depreciated.

In accordance with the Act - Income Tax Act, the provisions relating to depreciation include:

1. Depreciation begins in doing spending, except for the property is still under construction, started in the completion of construction of the asset.
2. The rate of depreciation is determined as follows:
Table of Grouping Tangible Assets and Depreciation Rates

<table>
<thead>
<tr>
<th>group Assets</th>
<th>The useful life</th>
<th>Depreciation rates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Straight line</td>
</tr>
<tr>
<td>I. Non Building</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Group 1</td>
<td>4 years</td>
<td>25%</td>
</tr>
<tr>
<td>Group 2</td>
<td>8 years</td>
<td>12.5%</td>
</tr>
<tr>
<td>Group 3</td>
<td>16 years</td>
<td>6.25%</td>
</tr>
<tr>
<td>Group 4</td>
<td>20 years</td>
<td>5%</td>
</tr>
<tr>
<td>II. Building</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent</td>
<td>20 years</td>
<td>5%</td>
</tr>
<tr>
<td>Not permanent</td>
<td>10 years</td>
<td>10%</td>
</tr>
</tbody>
</table>

Source: Law No. 36 of 2008

According to Djoko Muljono and Bruni Wicaksono (2009, p. 136) Recording of depreciation can be carried out as follows:
1. Recognized as the cost of each end of the month.
   Depreciation can be recognized as an expense each month by making adjusting entries at each beginning of next month, as follows:
   
   \[
   \text{depreciation January } \quad XXX
   \]
   \[
   \text{Accumulated depreciation } \quad XXX
   \]
   Then, in the early months after the year-end adjusting entries performed as follows:
   
   \[
   \text{Depreciation of the year } \quad XXX
   \]
   \[
   \text{depreciation January } \quad XXX
   \]
   
   \[
   \text{Depreciation } \quad XXX
   \]
2. Recognized as an expense each year end.
   Depreciation can be recognized as an expense in each year, by making adjusting entries once, ie the beginning of each subsequent year, such as:
   
   \[
   \text{Depreciation of the year } \quad XXX
   \]
   \[
   \text{Accumulated depreciation } \quad XXX
   \]

Here are the elements of the presentation of fixed assets:
1. Balance Sheet
   The types of fixed assets shown in the balance, among others:
   a. Soil
   b. Building
   c. Vehicle
   d. Equipment
   e. Office inventory
2. Income statement
   a. In the income statement, reported the cost of maintenance and repair everyday.
   b. Depreciation expense is a recognition of the potential benefits of the use of an asset.
c. Gains or losses arising from the retirement or disposal of fixed assets.

3. Cash flow statement
   a. Payment amounts of cash to acquire fixed assets.
   b. Cash receipts from sales of fixed assets.

In the interest taxation, there are assets that need to be reported in the annual tax return. In reporting on the annual tax return can use the principle of materiality means treasure in the annual tax return reporting will take into account whether the property value significantly or not the taxpayer's total assets. DGT Regulation No. PER-19 / PJ / 2014 describes a treasure to be reported in the annual tax return is as follows:

1. Treasures that have previously been reported.
2. Cash and cash equivalents.
3. The assets included in the means of transport.
4. Jewelry.
5. Immovable property

RESEARCH METHODS

This research approach including descriptive research approach that is research compared by collecting, compiling, classifying and interpreting data so it can be given a clear picture of the issues examined, in this research is the application of tax accounting fixed assets according to tax laws. This study uses qualitative research is research based on the facts found in the field in the form of taxpayer's behavior problems and calculations concerning the tax treatment of fixed assets. This research was conducted at PT. Cakra Buana Alkesindo which is a company engaged in medical equipment which is located on Jl. Bromo Bromo Business Center Complex Medan. The study period started from December 2018 until March 2019.

In this study, researchers used a type of qualitative and quantitative data. The qualitative data is needed in the form of an explanation from the company, accounting policies used by the company as well as the written descriptions of the company. Quantitative data is needed in the form of financial statements and a list of fixed assets of the company. The source of the data from this study are primary data and secondary data. Primary data in this study obtained by interviewing the employees of the financial section. Secondary data obtained by researchers is the financial statement, and a list of fixed assets.

Data collection techniques used in this study were interviews and documentation study. The interview is a direct dialogue between researcher and respondent. Documentation study is to find the data in the form of notes, transcripts, books, newspapers, magazines, inscriptions, agendas and so forth.

The analysis used in this research is qualitative descriptive analysis, namely data obtained, collected and analyzed and then compared with the relevant theories. Furthermore drawn one conclusion. With the focus of research is the statement of financial position, income statement and list of fixed assets, the company's policy regarding the depreciation of fixed assets and fixed assets in terms of the application of tax regulations.

RESEARCH RESULT

Recognition of Fixed Assets

PT. Cakra Buana Alkesindo recognize fixed assets at the time of the initial acquisition cost of the acquisition cost can be measured reliably and have a useful life for the company. The company recognizes the assets as their assets at the time of the rights of ownership or control over these assets have already switched to the company.
or have been accepted and used in accordance with its function. Against the fixed assets obtained by installment payments or there are still unfinished, the company does not recognize it as a fixed asset and is not well recognized in the company's fixed asset records. Fixed assets acquired will be input into the list of the company's fixed assets. These assets will be grouped sequentially by type of fixed assets. The Company does not undertake journaling on the assets acquired. In the list of fixed assets are nominal cost, useful life and in the acquisition of fixed assets, but the company did not include the date, month and year only the acquisition of the asset. Based on secondary data obtained, the value of fixed assets in the fixed asset register of companies per December 31, 2017 is Rp. 55.47 million, the value is outside of the fixed assets leased by the company. Meanwhile, when combined with the fixed assets leased the value of fixed assets per December 31, 2017 is Rp. 166,870,000. Acquisition of the fixed assets of companies using the company's cash and used for the operations of the company, the value of assets remain on the list of the company's fixed assets per December 31, 2017 is Rp. 55.47 million, the value is outside of the fixed assets leased by the company. Meanwhile, when combined with the fixed assets leased the value of fixed assets per December 31, 2017 is Rp. 166,870,000. Acquisition of the fixed assets of companies using the company's cash and used for the operations of the company, the value of assets remain on the list of the company's fixed assets per December 31, 2017 is Rp. 55.47 million, the value is outside of the fixed assets leased by the company. Meanwhile, when combined with the fixed assets leased the value of fixed assets per December 31, 2017 is Rp. 166,870,000. Acquisition of the fixed assets of companies using the company's cash and used for the operations of the company.

Decreasing asset

Fixed assets that have been used by the company will be impaired assets or commonly referred to depreciation of fixed assets. These fixed assets are depreciated by the straight-line method in accordance with the useful life of the company. The company determined that the depreciable fixed asset is if the value of that asset is Rp. 2,500,000 to Rp. 5,000,000. But in taxation had no information that says that the assets can be depreciated has a minimum and maximum value. Here is the difference in value depreciation of fixed assets in commercial and tax:

<table>
<thead>
<tr>
<th>Information</th>
<th>Commercial</th>
<th>fiscal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>Rp. 54.25 million</td>
<td>Rp. 55.47 million</td>
</tr>
<tr>
<td>Accumulated Depreciation of Fixed Assets</td>
<td>Rp. 4.8825 million</td>
<td>Rp. 33.703.396</td>
</tr>
</tbody>
</table>

Based on the above table, it is known that there are differences in the recognition of fixed assets between fiscal and commercial. This is due to commercial (enterprise) value of fixed assets listed in the statement of financial position represents the value of the inventory the company until 2016. While the fiscal, fixed assets are classified by the Minister of Finance No. 96 / PMK.03 / 2009 and Law No. 36 of the year 2008. So of cause of the difference between the commercial value of the fixed assets and fiscal Rp. 1.22 million. This value does not include the fixed assets leased fixed assets due to unused leased (rented) the depreciation on these assets has not been done. Not only about the value of fixed assets, but there are differences in the value of fixed asset depreciation. This is due to commercial (enterprise), the calculation of depreciation of fixed assets is only performed on fixed assets worth Rp. 2,500,000 to Rp. 5,000,000 which is a laptop, air conditioning and luggage racks. While the fiscal under the Income Tax Act calculation of depreciation of fixed assets began in doing spending, except for the property is still under construction. So of cause of the
difference in value between the commercial and fiscal depreciation of Rp. 28,820,896. So of cause of the difference in value between the commercial and fiscal depreciation of Rp. 28,820,896. So of cause of the difference in value between the commercial and fiscal depreciation of Rp. 28,820,896.

**Presentation of Fixed Assets In Financial Statements**

<table>
<thead>
<tr>
<th>No.</th>
<th>Information</th>
<th>Commercial (USD)</th>
<th>Fiscal (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The presentation in the financial statements</td>
<td>54.250.00</td>
<td>54.25 million</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016</td>
<td>2017</td>
</tr>
<tr>
<td>2</td>
<td>Fixed asset register</td>
<td>54.25 million</td>
<td>55.470.00</td>
</tr>
</tbody>
</table>

Based on the above table it can be seen that there are differences in the recognition of fixed assets in the financial statements and a list of fixed assets of the company. This difference is caused because the company does not include the value of fixed assets acquired in 2017. While the fiscal, the value of fixed assets acquired by grouping of fixed assets in the classification according to the Minister of Finance to determine the fixed assets that can be recognized in the fiscal and fixed assets that are not recognized fiscal.

The calculation of the value of depreciation of fixed assets will affect the profits of the company, as it will be used as a deduction from income for income get the actual company. It also will affect the calculation of tax payable of the company, because the calculation of tax payable by the company or the company's net profit is called taxable income. High or low depending on the value of a tax taxable income. The higher the value of its taxable income, the higher the tax, and vice versa.

**DISCUSSION**

**Application of Accounting for Taxes on Fixed Assets According to Taxation**

Based on the results of the data and information received by the researchers there are differences in the grouping of fixed assets, the recognition of the economic life and depreciation rates. Commercially grouping and the determination of the useful life based on company policy. But in terms of the purpose of taxation should be adjusted with the tax regulations, while the company is doing in terms of the purposes of taxation does not conform with the prevailing tax regulations. Supposedly with the differences between commercial and tax the company can make fiscal corrections to determine the actual value of depreciation for tax purposes.

Recognition of fixed assets in tax recognized if the assets are likely to have a long term economic benefits and the acquisition cost of the asset can be measured reliably. By the company, an asset are recognized as fixed assets when the company's original acquisition cost of the acquisition cost can be measured reliably and have a useful life for the company, it has been in accordance with tax regulations. New recording asset recognition remained taxation conducted by the journal account fixed asset account manifested in a number of cash spent by recognizing as the cost of
A fixed asset that is owned and recognized by companies and have been used in
the operations of the company will experience a decline in value of assets
(depreciation). In the taxation method of depreciation of fixed assets consists of the
two, namely the straight line method and the declining balance method, as stipulated in
Law No. 36 of 2008. In accordance with the Income Tax Act, depreciation began in
doing spending, except for the property is still under construction and are depreciated
based on depreciation rates specified in Law No. 36 of 2008 that are tailored to each
method of depreciation. In the straight-line method of taxation is determined by the
acquisition price, useful lives and depreciation rates and residual values do not
recognize. PT. Cakra Buana Alkesindo perform fixed asset depreciation using the
straight-line method. There are differences between the commercial and fiscal benefits
in terms of grouping period, which greatly affect the useful life of a fixed asset
depreciation rates. By that there are differences in the value of depreciation of fixed
assets between fiscal and commercial. In the commercial value of accumulated
depreciation in 2017 is Rp. 4,8825 million while fiscally Rp. 33,703,396 pose a
difference of Rp. 28,820,896. In the commercial value of accumulated depreciation in
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28,820,896. In the commercial value of accumulated depreciation in 2017 is Rp. 4,8825
million while fiscally Rp. 33,703,396 pose a difference of Rp. 28,820,896.

Application of Accounting for Taxes on fixed assets that do PT. Cakra Buana
Alkesindo

PT. Cakra Buana Alkesindo recognize fixed assets at the time of the initial
acquisition cost of the asset can be measured reliably and have a useful life
for the company. The company recognizes the assets as their assets at the time of the
rights of ownership or control over these assets have already switched to the company
or have been accepted and used in accordance with its function. When assets are
recognized to have criteria provide future economic benefits in the future and is not
intended for resale. Against the fixed assets obtained by installment payments or there
are still unfinished, the company does not recognize it as a fixed asset and is not well
recognized in the company's fixed asset records. Fixed assets acquired will be input
into the list of the company’s fixed assets.

Fixed assets that have been used by the company will be impaired assets or
commonly referred to depreciation of fixed assets. These fixed assets are depreciated
by the straight-line method in accordance with the useful life of the company. Selection
of this method is because the company considers the straight-line method is the most
convenient method to be applied in the calculation of depreciation of fixed assets of the
company, because the calculation is not complicated. PT. Cakra Buana Alkesindo
themselves have estimated useful lives of each of its fixed assets and determined that
each fixed asset has no residual value estimates. Determination of the useful life of the
assets based on company policy oriented to the function of the fixed assets. The
company determined that the depreciable fixed asset is if the value of the asset is Rp.
2,500,000 to Rp. 5,000,000.

At the time of the presentation in the financial statements, the value of fixed
assets will be included in the balance sheet. Where the value of fixed assets shall be
reduced by the value of accumulated depreciation. But in the income statement, the
company did not include depreciation expense of fixed assets. For tax purposes in the
reporting of the annual tax return, the company did not report its fixed assets which
should in the annual tax return reporting companies must report nyang its fixed assets
as stipulated in DGT Regulation No. PER-19 / PJ / 2014.
CONCLUSIONS AND RECOMMENDATIONS

Based on the analysis and discussion that has been stated, it can be concluded that the application of the tax accounting of fixed assets is not in accordance with the tax regulations. There was an error in the classification of fixed assets for the economic lives and depreciation rates of fixed assets of the company. There are also differences in the recognition of fixed assets that can be depreciated. In the application of the calculation of its fixed assets, the company counts only if the asset impairment of fixed assets is worth Rp. 2,500,000 to Rp. 5,000,000 whereas according to the taxation of fixed assets used by the company to support its operations can be depreciated. The big difference in the calculation of accumulated depreciation of fixed assets in commercial and tax, with a difference of Rp. 28,820,896.

As for suggestions that can be given is: PT. Cakra Buana Alkesindo should follow all updates regarding tax regulations, especially regarding tariffs based taxation. Companies should be more careful in the application of the calculation in their financial statements, especially in the case of depreciation of fixed assets as it affects the value of its taxable income. The company should have a staff of a special tax on the financial statements of fiscal calculations and adjust their commercial reports with fiscal provision for tax payable can be easily calculated because it does not require a fiscal reconciliation. The company's financial reports should be reported truthfully stating the actual values.

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