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Abstract- As a profit-oriented company, management will strive to get optimal profit by minimizing existing costs, and as corporate tax subjects must fulfill various obligations, one of which is the tax burden corporate income, therefore the company carries out tax management through tax planning (tax planning).

Tax Planning sets a goal in the form of effective and efficient implementation of tax obligations efficiently, establishes strategies, and develops plans to coordinate activities according to those plans.

Tax planning is a way to minimize or reduce the tax burden that needs to be paid to the state so that the tax does not exceed the amount it should be. By continuing to follow applicable tax compliance such as Tax Law and legal methods and do not violate the constitution.

According to Gunawan, quoted by Lumbantoruan (Lumbantoruan: 1996:485), tax planning is a legal effort that can be done by taxpayers. Action is legal because tax savings are only done by taking advantage of things that are not regulated (loopholes).

This study aims to determine the effect of Tax Planning on profits companies. Where in carrying out its tax planning the company minimizes tax burden with several things such as analyzing the commercial costs synchronized with the analysis of financial calculations as well as control and monitoring implementation of tax planning every period. It can be seen from the data analysis carried out that the company’s profit is based on methods and Financial Accounting Standards that are applicable, where there is a significant difference between profit before tax and profit after tax at the time of implementation before tax planning and after-tax planning.

Index Terms- Effect of Tax Planning on profit, introduction, research elaboration, result of finding, conclusion

I. INTRODUCTION

Such is the large role of the tax sector in supporting state revenues. Therefore, public awareness is needed as taxpayers, both individual taxpayers and business entities on the importance of taxes for the life of the nation and state. To use To support this goal, it is necessary to have regulations that support the realization of revenue taxes can be achieved.

Companies may not be able to avoid taxes because taxes can be imposed directly or indirectly on them. Taxes are levied through withholding as well as collection by other parties at the time of delivery of goods or services. With the impossibility of avoiding taxation, entrepreneurs should be aware of the importance of understanding the tax provisions correctly. Do not until the fulfillment of the tax obligations is not carried out properly. Knowledge of the correct tax provisions is necessary for entrepreneurs because with this knowledge entrepreneurs will be able to implement their tax obligations properly. Even entrepreneurs can take advantage of the provisions of taxation in their favor. At least the entrepreneur will be able to take advantage of provisions that assist him in fulfilling his tax obligations become very efficiently without violating the tax regulations.

Knowledge in the field of taxation is not stagnant, never stops. That knowledge continues to grow following changes in the global economy, developments in knowledge and technology. This requires entrepreneurs to have extra time to always observe the development of tax provisions.

The most important thing in the first stage of tax management is to determine goals, formulate strategies, and develop plans for strategy implementation that can be coordinated so that the goals set are achieved effectively and efficiently. Tax planning cannot be separated from the company's business planning.

For this reason, tax planning must be an integral part of the company's business planning. Tax planning is equated with tax avoidance. Because it is economically of taxpayers and legislators seeking to maximize income after-tax because tax is an element of profit reduction available for distribution to shareholders as well as to be reinvested.

One of the important goals for the company is profit. Income or profit can be used as a measure of success for a company, although not all companies make a profit as the main goal, the company requires that it's called income or profit. Where profit is an advantage for the company because the company has sacrificed for the benefit of others.

In calculating income or profit, the company can do when: only, but usually for practical purposes, in calculating profit, generally the company makes a profit calculation at the end of the next accounting period stated in the form of a report in the form of a financial report.

II. B.1 THEORY BASIS

Tax Planning is a way of dealing with taxes. (Djoko Muljono:2009) The main goal company in Tax Planning is the fulfillment of tax obligations correctly and does not interfere with the continuity of the company, Tax Planning does not at all aim to do taxation incorrectly, but tries to take advantage of the
opportunities related to tax regulations that benefit the company and are not detrimental government and in a legal way.

Profitability is the company's ability to earn profits about to with concerning with sales, total assets, and own capital. (R. Agus Sartono 2010:122). While the profitability ratio is a ratio to assess the company's ability to look for profit. (Kasmir 2011:196). Profitability ratios are the ratio used to measure the efficiency of the use of company assets or is the ability of a company to generate profits during a certain period to see the company's ability to operate efficiently. (Susan Irawati 2006:58).

Tax management is all efforts made by taxpayers to manage tax activities or application of taxation economically, effectively, efficiently the provisions applicable tax laws. The tax burden is reduced without having to violate in the form of money to give in-kind so that the kind is not a taxable object Income Tax Article 21. More detailed examples of each type of tax will be described in another chapter.

Existing taxation regulations. While the notion of tax management according to Lumbantoruan: 1996, tax management is closely related to corporate profit and loss. Tax management is an effort to meet the taxpayer tax obligations on the line which is correct but results in a reduced tax burden so that profits and liquidity are in line with what is expected.

Theoretically, Tax Planning is known as effective tax planning, that is, taxpayers try to get tax savings (tax saving) through procedures tax avoidance systematically by following per under the provisions of the Taxation Law (Hoffman, 1961).

**General Tax Planning Strategies**

The company’s strategic plan as a Taxpayer is the implementation of obligations taxation effectively and efficiently. This plan cannot be separated from the plan strategic company as a whole. In this case, effective means that the goal can achieve following the plan, while efficient means that the existing tasks are carried out correctly, organized, and on schedule. In general, there are five planning strategies for taxes, namely:

1. **Tax Saving**
2. **Tax Avoidance**
3. **Avoidance of tax sanctions**
4. **Deferment of tax payment**
5. **Tax credit optimization**

**1. Tax Saving Strategy**

Tax saving is an effort to streamline the tax burden through elections taxation alternatives with lower tariffs. For example, companies can choose compensation to employees in cash when the PPh tariff Article 21 is lower than the PPh body rate. More detailed examples per tax type will be described in other chapters.

**2. Tax Avoidance**

Tax avoidance is an effort to streamline the burden tax by avoiding the imposition of tax through transactions that are not tax objects.

**3. Avoiding Tax Sanctions**

By mastering the applicable tax regulations, companies can avoid the occurrence of tax sanctions, namely: a. Administrative Sanctions, in the form of interest, fines, or increases. b. Penalty Criminal, in the form of punishment or imprisonment. Examples of tax sanctions avoidance;

**a. Deferred Tax Payment**

Delays payment of tax obligations without violating applicable regulations can This is done by delaying the payment of VAT. This delay is done by postponing the issuance of output tax invoices up to the time limit allowed, in particular for credit sales. In this case, the seller can issue a tax invoice at the end of the month next month after the month of delivery of the goods. More detailed examples per tax type will be described in another chapter.

**b. Optimization of Tax Credit**

Taxpayers often lack information about tax payments that can be credited. The payment is a prepaid tax. For example, the tax credit for corporate income tax consists of article 22 income tax on the purchase of diesel and/or imports and foreign fiscal on official travel of employees. In the case of a VAT tax credit (Tax Input), Taxable Entrepreneurs only need to use other documents with the same function with a standard tax invoice, such as an SPPB or a delivery order issued by Bulog for the distribution of wheat flour, PNBP (Paktur Memorandum Bon delivery) issued by Pertamina for the delivery of BBM and/or non-BBM, as well as payment receipts or telephone receipts.

**Relationship of Tax Planning, Creative Accounting, & Legal Planning.**

Tax planning will be more optimal if it is associated with a good understanding of SAK and contract law (KUHPerdata). As shown in Figure 7.6, the tax treatment will refer to accounting treatment that refers to the standard accountancy. In tax treatment, it is known as tax planning, while in tax treatment, it is known as tax planning accounting is known as creative accounting. The results of human work will never be perfect, including the product of human law.

Any regulations made by regulators, both government and legislative institutions, or even the government itself is inseparable from loopholes. This is no exception with tax regulations. These regulatory loopholes can be exploited for the benefit of certain. This gap is obtained after the Taxpayer understands the tax regulations in detail comprehensively. If this happens, it can be said that the Taxpayer has implemented good tax planning.

However, if its use violates tax provisions, will tax evasion appears. This tax evasion can be defined as a tax reduction scheme that is owed by violating the provisions of taxation (illegal). An example is not reporting a portion of sales or inflating expenses in a fictitious manner.

To be able to minimize tax liability can be done in various ways both those who still meet the provisions of taxation (lawful) and those who violate the regulations taxation (unlawful) such as tax avoidance and tax evasion. Tax planning generally always begins by ascertaining whether a transaction or phenomenon is affected by the tax. If this phenomenon is taxed, can it be attempted to be excluded? or reduce the amount of tax. Furthermore, whether the payment of the said tax can be a deferred payment. tax planning should:

1. Does not violate tax provisions
2. It makes business sense
3. The supporting evidence is adequate.

Tax planning can be combined with an understanding of accounting standards. Quality a good understanding of accounting
standards allows taxpayers to take advantage of the flexibility of accounting standards. From the positive side, this good understanding will affect creative accounting, but from the negative side it can result in aggressive accounting or even fraudulent financial reporting (deviate). At the definition level, there are many definitions of creative accounting. The meaning can lead to a positive or negative side. However, in this context, in this case, creative accounting connotes the use of the flexibility of financial accounting standards to achieve objectives without deviating from the accounting standards themselves. More discussion details are described in the next section.

Some of the purposes of Tax Planning:
1. Reducing the company's budget for paying taxes so that budget to be efficient.
2. Calculate and strive to pay taxes according to regulations so that they do not lead to fines or sanctions which in turn increase the tax burden.
3. Arrange tax payments so that the amount paid does not exceed the payment which is actually due.

Requirements in conducting Tax Planning:
1. Do not cross the limits of the applicable tax rules, this is to avoid the risk of tax penalties or fines.
2. Not manipulating evidence that supports tax payments or data and documents other.
3. Following the reality in business. If not, tax planning will become a weakness for its planning.

Types of Tax Planning:
1. National Tax Planning
National tax planning refers to domestic legislation. Tax planning is an entity that only has business in Indonesia or only transacts domestically. In this case, the rules that need to be considered include:
- Law Number 28 of 2007 concerning KUP and regulation implementation
- Law Number 36 of 2008 concerning Income Tax and regulation implementation
- Law Number 42 of 2009 concerning PPN and PPhBM and implementing regulations

2. International Tax Planning
International tax planning is carried out by business entities that have business activities at home and abroad. Therefore, this one tax planning pays attention to tax laws in countries that are also involved in the transaction. In terms of planning, the rules that need to be studied include:
- Law Number 28 of 2007 concerning KUP and regulations implementation
- Law Number 36 of 2008 concerning Income Tax and regulations implementation.
- Law Number 42 of 2009 concerning PPN and PPhBM and implementing regulations.
- Tax Treaty or P3B (Double Tax Avoidance Agreement).

Stages of Running Tax Planning:
1. Review available information
First, let's review each of the tax components involved in each company project, then recalculate accurately the dependents tax.

The review can be carried out by considering each element of taxation, either individually or as a whole or as total tax. This matter will lead to efficient tax planning.

2. Create a tax planning model
You can choose the form of international relations or transaction operations. Need As is well known, almost the entire tax system is international. So define at least two countries first. From a tax point of view, the process of tax planning cannot be outside the stages of transaction options, operations, as well as the most profitable relationships.

3. Evaluating Tax Planning
Tax planning is a small plan of the company's overall strategic plan. Therefore, re-evaluate the tax planning that has been made so that knowing the effectiveness and accuracy of the implementation of tax planning on the gross profit, tax expense, and corporate tax budget.

4. Assess Weaknesses and Improve Tax Planning
So that the results of tax planning are known, then make changes or updates on future tax planning, even if there are additional costs or fees the success is not so great.

5. Updating the Tax Plan
When a tax planning model has been implemented or a project is being undertaken, every change that occurs such as a company, the law still has to be considered and reckoned with. This will affect the components of the project agreement. You can also do stages and strategies tax planning by using the services of a tax consultant.

Corporate Income Tax Planning
The corporate income tax efficiency strategy will be more optimal if the taxpayer understands taxable income calculation. As explained earlier, the learning objective after understanding is to apply what is understood.

Taxable income is profit which is calculated based on tax regulations that apply in Indonesia, namely Law no. 36 of 2008 and regulations its implementation. Because there is a difference in the calculation of accounting profit and taxable profit tax, the company can choose the right tax treatment so that it can generate great tax efficiency.

In the Income Tax Law, there are three mechanisms for calculating income tax for corporate taxpayers consisting of:
1. Calculation of income tax for income that is the object of final income tax (in a table called “Final Income Tax”),
2. The calculation of PPH uses a special norm (in the table it is called "Norma")
3. Normal calculation using fiscal reconciliation technique (the table called “Normal”).

Calculation of corporate income tax using the norms and the imposition of final income tax, in general, does not pose a major risk in practice. This is due to the associated business costs with income not being in the spotlight in the examination of Corporate Income Tax. In this case, the focus tax audit is on the mechanism of withholding and/or collecting income tax and the imposition of VAT. For the normal calculation method, taxpayers must focus on recognition income and expenses which are deductible from gross income (deductible expense).
Mastering Fiscal Reconciliation Techniques

The term fiscal reconciliation is often used for “normal” income tax calculations. Based on bookkeeping by Financial Accounting Standards and bookkeeping This results in net commercial income which is taken from the income statement. Furthermore, to calculate Corporate Income Tax, the net commercial income is adjusted be taxable income. The process of adjusting from commercial net income to taxable income is often referred to in practice as Fiscal Reconciliation. The items that occur in the Fiscal Reconciliation are:

- Income subject to final income tax and which is not included in the tax object
- Positive fiscal adjustments
- Negative fiscal adjustments
- Investment facilities in the form of reduced net income
- Fiscal loss compensation

The five forms of adjustment above are the implementation of the provisions of Article 28 paragraph (7) The 2007 KUP Law, in particular, its explanation which states that "...bookkeeping must be" held in a way or system commonly used in Indonesia, for example, based on Financial Accounting Standards, except for tax laws and regulations determine otherwise”.

1. Income subject to final income tax and non-tax object

The first adjustment in Table 8.1, in particular, point A.4 regarding Income subject to final income tax and which is not included in the tax object is derived from the provisions of Article 4 of the 2008 PPh Law (UU No. 36 of 2008). The definition of income according to these provisions is "any additional economic capacity received or obtained by a Taxpayer, both originating from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, in the name and the form of whatever".

The explanation of Article 4 of the Income Tax Law, among other things, states that if a type of income is taxed at a final rate or is excluded from the tax object, that income may not be combined with other income which is subject to a general rate. Income is divided into two types, namely:

1. Income is the object of tax and
2. Income that is not an object of tax.

2. Positive Fiscal Adjustments and Negative Fiscal Adjustments

The second and third adjustments in the form of positive and negative fiscal adjustments are in practice known as POSITIVE CORRECTIONS for positive fiscal adjustments and NEGATIVE CORRECTIONS for negative fiscal adjustments. The terms positive and negative in these terms are seen from the point of view of the Directorate General of Taxes. So, if after a fiscal correction is made, what happens is:

a. Commercial net income is greater than taxable income, the fiscal correction is called a negative correction.

b. Commercial net income is less than taxable income, the fiscal correction is called a positive correction.

With simpler language and is often used in practice, negative corrections benefit the taxpayer, while positive corrections benefit the Directorate General of Taxes. Positive fiscal corrections and negative fiscal corrections in practice include not only costs but also revenues that have been discussed previously.

Specifically for fiscal corrections originating from costs as income deductions, the corrections refer to Article 6 paragraph (1) and Article 9 paragraph (1) of the 2008 Income Tax Law. Article 6 paragraph (1) of the 2008 PPh Law stipulates that "the amount of Taxable Income for Domestic taxpayers and permanent establishments are determined based on gross income fewer costs for obtaining, collecting and maintaining income, ...". In practice, the costs listed in Article 6 paragraph (1) of the 2008 Income Tax Law are often known as "deductible expenses" (DE). Meanwhile, Article 9 paragraph (1) of the 2008 Income Tax Law regulates expenditures that cannot be deducted from gross income in determining the amount of Taxable Income for domestic taxpayers and permanent establishments. This provision is more commonly known as “non-deductible expense” (NDE). Table 8.6 summarizes DE and NDE according to the Income Tax Law. Taxpayers who maintain bookkeeping fees become DE, in general, if they meet the following criteria:

1. The expenditure is directly related to business activities in obtaining, collecting, and maintaining income.
2. The expenditure is supported by valid and adequate evidence; and
3. The expenditure is based on the normal business principle or the arm’s length principle29 (if it occurs in a transaction involving a special relationship).

III. C. RESEARCH ELABORATIONS:

In obtaining maximum profit, PT. Mustika Ratu Tbk conducts tax planning. With tax planning, it is expected that the tax burden will decrease. With a decrease in the tax burden borne, it is expected that after-tax income or profit can increase.

PT. Mustika Ratu is optimistic that the implementation of tax planning at PT. Mustika Ratu Tbk is expected not to interfere with the running of the company in fulfilling its tax obligations which must be managed properly and correctly. So that the burden arising from taxes can be reduced as small as possible to obtain an increase in net profit after tax.

Based on the background of the research above, the authors make the identification of the problem as follows:

1. How to Implement Tax Planning at PT. Mustika Ratu Tbk
2. How to Earn Company Profits at PT. Mustika Ratu Tbk
3. To find out the effect of implementing tax planning on company profits at PT Mustika Ratu Tbk

IV. C.1 RESEARCH METHODS

1. Types Of Research

The method that the author uses in this research is descriptive quantitative (non-statistical), namely the results of research which are then processed and analyzed to conclude.

The type of research or form of research used in this research is descriptive exploratory, which is used to explain certain phenomena or problems and obtain new information to conduct research and test hypotheses related to the effect of tax planning on corporate profits at PT Mustika Ratu Tbk. The data obtained by the author are primary data and secondary data. The research technique used is quantitative (non-statistical) which is a
2. Data Collection Technique

In this study, the authors did not use the sampling method. This is adjusted to the type and research method used, the type of research used is descriptive with the case study method. However, for discussion, the authors collect data regarding the financial statements of PT Mustika Ratu Tbk for the period 2008 to 2012 by conducting interviews with related parties including the Accounting and Finance divisions within the company. Therefore, the author can be sure that the data and information obtained are correct.

3. Data Analysis Technique

To answer the research problem, the author uses descriptive quantitative data analysis techniques (non-statistical). This analysis was chosen because it is very flexible and facilitates the search for ideas and clues regarding the problem situation.

V. D. RESULT OF FINDING

Implementation of Tax Planning at PT Mustika Ratu Tbk

Because taxes are considered a burden, a business entity will try to reduce the amount of tax burden to be paid, the way to reduce the tax burden is to carry out tax planning. Tax planning in the formal aspect, namely compliance with tax regulations, where Indonesia adheres to the notion of a self-assessment system in the implementation of taxation, such as:

a. Obligation to Obtain a Taxpayer Identification Number (NPWP)

PT Mustika Ratu Tbk itself already has a TIN, with the establishment of the company based on deed no. 35 on March 14, 1978, by Notary G.H.S. Loemban Tobing, S.H. This deed of establishment has been ratified by the Minister of Justice with Decree No. Y.A.5/188/15 dated December 22, 1978, and announced in the State Gazette No. 8 dated January 25, 1980. Supplement No. 45. PT Mustika Ratu Tbk is a corporate taxpayer because it earns income that exceeds non-taxable income. For this reason, every year the company pays the operating profit which is taxed with No. TIN 01.002.915.5-054.000 a/n PT Mustika Ratu, Tbk

b. Organizing Bookkeeping that Meets Tax Requirements

PT Mustika Ratu Tbk itself has carried out its obligations as a company that complies with tax regulations by carrying out bookkeeping, such as making detailed company financial information in financial statements so that its performance can be assessed.

c. Submitting Annual Notification Letter (SPT)

Annual Income Tax Returns (SPT) have been submitted to the Tax Office up to the fiscal year 2007. The Group's tax returns for fiscal years 2008, 2009, 2010, 2011, and 2012 will be reported by the estimated taxable income disclosed in the financial statements. All tax payables and taxable income or taxable income have been properly calculated and reported to the Tax Office by the Group's audited financial statements. Meanwhile, in the material aspect, namely the application of tax law, such as:

1. Tax Liability In PT Mustika Ratu Tbk, changes to tax obligations are recorded when the results of the audit are received or the results of the objections are determined in the case of filing an objection by the company and/or its subsidiaries.

2. Tax Fines, Penalties/Sanctions Incorporate income tax, there are savings in the corporate income tax burden, such as the provision of allowances in the form of money for food and drink costs and medical expenses. And also make a nominative list for the cost of entertainment and representation and official travel expenses. And the differences that occur in commercial financial statements with tax financial statements make taxpayers have to make adjustments to obtain fiscal profits by reconciling them. Corporate taxpayers also have various facilities provided with certain provisions and criteria to make it easier for taxpayers to carry out their tax obligations.

The Company's Earnings on PT Mustika Ratu Tbk

To be able to calculate income tax, you must first know the tax base. For domestic taxpayers and BUT, the tax base is taxable income (PKP). If the PKP for Individual Taxpayers is equal to net income minus PTKP, it is different from the calculation of PKP for Corporate Taxpayers, the amount of PKP for Corporate Taxpayers is calculated at the net income. PKP Corporate WP = Net Income.

In Article 17 paragraph 1 letter (b) of Law Number 36 of 2008 it is stated “b. Domestic corporate taxpayers and permanent business entities are 28% (twenty-eight percent)” Article 17 paragraph 2 letter (a) of Law Number 36 the Year 2008 states “a. the tariff as referred to in paragraph 1 letter (b) will be 25% (twenty-five percent) which will be effective since 2010”.

In Article 31E, domestic corporate taxpayers with gross turnover up to Rp. 50,000,000,000 (fifty billion rupiahs) shall receive a facility in the form of a reduction in tariff of 50% of the rate as referred to in Article 17 paragraph (1b) and paragraph (2a) which is imposed on taxable income of up to Rp. 4,800,000,000 (four billion eight hundred million rupiahs).
The tax planning from 2008 to 2009 will affect the corporate income tax payable. The tax payable is much smaller than the previous one, which was Rp. 8,790,859,316 (in 2008 before tax planning), Rp. 7,983,919,447 (in 2009 before tax planning) and analyzed smaller by Rp. 4,209,009,724 (in 2008 after tax planning) and Rp. 3,410,601,265 (in 2009 after planning). The savings on corporate income tax are obtained because commercial costs can be maximized so that no fiscal corrections are made so that the amount of corporate income tax payable can be minimized. And the company’s tax saving in 2008 was Rp 4,581,849,592 and Rp 4,573,318,182 for 2009. This affected net profit after tax and decreased from Rp 23,051,042,079 to Rp 11,036,698,094 (for 2008) and Rp 20,885,171,510 to Rp 8,921,807,499 (for 2009).

With the tax planning from 2010 to 2012, many things affect the payable corporate income tax. The tax payable is much smaller than the previous one, which was Rp. 8,145,413,651 (in 2010 before tax planning), Rp. 9,083,128,052 (in 2011 before tax planning) and analyzed smaller by Rp. 2,930,399,012 (2010 after tax planning), Rp. 3,883,736,573 (in 2011 after tax planning) and Rp 5,240,420,098 (for 2012 after tax planning).

The savings on corporate income tax are obtained because commercial costs can be maximized so that no fiscal corrections are made, and this is certainly done legally without violating the applicable tax regulations so that the amount of corporate income tax payable can be minimized. The company’s strategy in carrying out tax planning are:

- Minimize the cost of official travel that cannot be proven that the official travel costs are related to business activities.
- Minimize the cost of maintaining vehicles used by manager level and above, which are completely unrelated to business activities.
- Minimizing entertainment costs with external and internal parties that are not related to business activities. As well as preparing a list of entertainers as an attachment document at the time of reporting the corporate income tax return.
- Prepare all proof of promotional costs including proof of withholding PPh 23 for the cost of the promotion, so that all promotional costs can be financed. As well as preparing a list of promotions as an attachment document at the time of reporting the Corporate Income Tax Return.
- Minimizing in-kind costs for both employees and commissioners and directors of the company.
- Provide allowances to employees not in kind, but in the form of money, where the money has been used as a component to...
increase salaries, so that it will be taken into account in the calculation of PPh 21 and can be used as a deduction from gross income.

This affected net profit after tax and decreased from Rp 24,808,725,266 to Rp 8,929,137,194 (for 2010), Rp 27,636,740,729 to Rp 11,614,702,198 (for 2011), and Rp 32,013,454,383 to Rp 15,918,772,915 (for 2012). Profit is the difference between total income minus costs, where income measures the inflow of net assets after deducting debt from the sale of goods/services. Determination of company profits is based on the applicable Financial Accounting Standards and methods. To be able to compile fiscal financial reports from commercial financial data, a kind of data reconciliation is first made according to the applicable tax laws.

Generally, the sequence of preparing a company reconciliation uses the following steps, including:

a. Make a list of depreciation in advance by the provisions of tax legislation.
b. The fiscal arrangements are then allocated according to the commercial accounting data.
c. Make a reconciliation of the cost of production.
d. Make a reconciliation of other income or expenses.
e. Make a reconciliation of profit/loss, operating costs, and other income or expenses transferred to the profit and loss reconciliation.

From 2008 to 2012, PT Mustika Ratu Tbk has carried out tax planning on expense accounts, both operational (business) expenses, and other expenses, these costs that should not be deducted from gross income according to tax laws and regulations are:

a. Travel expenses, which can be deducted from gross income are travel expenses for company employees for the benefit of company activities which are accompanied by valid evidence such as letters of assignment, tickets, hotel receipts. Pocket money for business trips is the object of Article 21 Income Tax.
b. Vehicle maintenance costs cannot be deducted because they include vehicle maintenance costs for personal use.
c. Meeting and banquet costs cannot be deducted because they are not accompanied by normative provisions.
d. Promotional costs, which can be deducted from gross income are promotional costs supported by proof of installation or creation of advertisements. It can be seen from the tax calculation (Table above) after the tax savings, expenses that were previously non-deductible expenses become deductible expenses. Tax savings cause costs that can be deducted from gross income to be maximized, which results in reduced taxable income as well as taxes payable.

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Likewise in the comparison of profit after tax, although profit before tax is minimal than before, the company takes into account that they have been able to save on tax liability expenses of Rp. 5,215,014,639 (in 2010) Rp. 5,199,391,479 (in 2011) and Rp. 5,298,328,757 (in 2012). And able to take advantage of the opportunities that exist in tax regulations to minimize the tax burden.
VI. E. CONCLUSION

Conclusion Based on the research conducted by the author, the following conclusions can be drawn:

a. In carrying out its tax planning, PT Mustika Ratu Tbk minimizes the tax burden by several things, such as analyzing commercial costs that are synchronized with the analysis of financial calculations as well as controlling and monitoring the implementation of tax planning every period.

b. It can be seen from the data analysis that the company's profit is based on the applicable Financial Accounting Standards and methods, where there is a significant difference between profit before tax and profit after tax at the time of implementation before tax planning and after-tax planning.

c. Effective tax planning can be produced through analysis of financial statements such as by maximizing commercial costs recognized on a tax basis so that no fiscal corrections are made without violating the regulations set by the government.

d. Companies must always actively follow changes and developments in tax regulations, this is to take advantage of tax facilities as well as to take advantage of tax efficiency opportunities. In addition, the company is also to avoid actions that violate tax rules, which can result in losses because it can be considered as tax evasion (tax evasion).

e. Tax Planning, which is part of the tax management function, is to set goals in the form of effective and efficient implementation of tax obligations, set strategies, and develop plans to coordinate activities according to the plan.

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