

Kasus Pajak Penghasilan Badan Manufaktur

Akuntansi dan Perpajakan
Yustika Jauhari 2026-03-16
Akuntansi dan Perpajakan merupakan buku pengantar yang membahas secara terpadu hubungan antara sistem pencatatan keuangan dan kewajiban perpajakan dalam konteks praktik di Indonesia. Buku ini dirancang untuk memberikan pemahaman menyeluruh mengenai bagaimana transaksi ekonomi dicatat, dilaporkan, dan selanjutnya menjadi dasar perhitungan kewajiban pajak.

Strategi Akuntansi Untuk Bisnis

Elpan Pino'o;
Muhammad Rizalun Nasoha, S.E., M.E.; Ni Wayan Septia Wini, SE., M.Si., ACPADr.; Rulyanti Susi Wardhani.,S.E.,M.Si,CSRS.,CS RAM.; Reza Oktananda, M.Ak
2025-11-13 Buku ini membahas bagaimana akuntansi digunakan sebagai alat strategis untuk mendukung

keputusan bisnis. Mulai dari prinsip dasar akuntansi, penyusunan laporan keuangan, pengendalian biaya, analisis kinerja, hingga perencanaan pajak dan investasi. Di dalamnya juga dijelaskan penggunaan teknologi seperti ERP, otomasi, big data, dan AI dalam meningkatkan efisiensi akuntansi modern. Selain itu, buku ini membahas manajemen risiko, etika, pencegahan fraud, serta penerapan akuntansi strategis pada UMKM.

ICE-BEES 2020 Yozi Aulia Rahman 2021-05-18 We proudly present the proceedings of 3rd International Conference on Economics, Business and Economic Education Science 2020 (ICE-BEES 2020). It focuses on the relation of economics, business, education, environment and sustainable development. The issue of economics and sustainable development is

important today, especially in the time of Covid-19, not only globally, but also Indonesia nationally to the local level. There are several important issues related to this, both institutionally and the relationships between individuals and groups in supporting the agenda of sustainable development. More than 150 manuscripts were presented at this conference with around 49 of them selected to be published in proceedings. We hope by this conference, discussions on the importance of sustainable development will increasingly become an important concern together and bring better response from the government and social relations for development.

Pengantar Pajak Perusahaan (PPh Badan) Dadan Kurniawan 2026-01-31 Buku ini merupakan panduan komprehensif yang membedah labirin perpajakan dan akuntansi fiskal di Indonesia secara sistematis dan mendalam. Pembahasan dimulai dengan mengupas

tuntas karakteristik Bentuk Usaha Tetap serta bagaimana otoritas pajak menetapkan basis pemajakannya melalui berbagai kategori penghasilan yang unik. Penulis kemudian menuntun pembaca melalui detail teknis mengenai penyusutan dan amortisasi fiskal, di mana perbedaan antara standar akuntansi komersial dan aturan hukum pajak sering kali menjadi titik krusial dalam pelaporan keuangan perusahaan. Setiap bab dirancang untuk memberikan pemahaman praktis mengenai pembebanan biaya, mulai dari bunga pinjaman, biaya bersama, hingga perlakuan terhadap biaya natura yang baru saja mengalami transformasi regulasi secara signifikan. Selain aspek biaya, buku ini juga menyoroti strategi manajemen pajak melalui pemahaman atas piutang tak tertagih, biaya promosi, serta dampak fluktuasi selisih kurs yang kerap memengaruhi stabilitas laba perusahaan global. Pembaca diajak untuk memahami pentingnya rasio

utang terhadap modal guna menghindari praktik kapitalisasi tipis yang diawasi ketat oleh negara. Transisi dari teori menuju implementasi terlihat jelas pada bagian akhir yang membahas mekanisme kredit pajak serta tata cara penghitungan pajak kurang atau lebih bayar. Sebagai penutup, buku ini menekankan pentingnya kepatuhan dalam pelaporan SPT Tahunan sebagai manifestasi akhir dari integritas perusahaan dalam menjalankan kewajiban fiskalnya. Karya ini menjadi referensi esensial bagi praktisi akuntansi, konsultan pajak, maupun akademisi yang ingin menguasai dinamika perpajakan modern dengan lebih presisi.

Akuntansi Perpajakan Abdul Malik, S.E., M.Si; Muhammad Rizalun Nashoha, S.E., M.E.; Dr. Hiras Pasaribu, SE., M.Si., Ak., CA; Titik Purwaningtyas, S.Pd., M.M.; Su'ud Wahedi, S.Pd., M.Akun. 2025-06-05
Buku ini merupakan panduan komprehensif mengenai akuntansi perpajakan di Indonesia, dirancang untuk

memberikan pemahaman mendalam baik secara teoretis maupun praktis. Dimulai dengan pengantar mengenai definisi, ruang lingkup, serta dasar hukum akuntansi perpajakan, buku ini mengupas peran penting akuntansi dalam mendukung sistem perpajakan nasional. Pembahasan dilanjutkan dengan rincian berbagai jenis pajak seperti Pajak Penghasilan (PPh), Pajak Pertambahan Nilai (PPN), dan Pajak Bumi dan Bangunan (PBB), disertai mekanisme penghitungan, pelaporan, dan pelunasan masing-masing jenis pajak. Aspek khusus akuntansi pajak untuk badan usaha dan individu juga dijelaskan secara sistematis, termasuk pembahasan mendalam mengenai PPh Pasal 21 dan 26. Selain itu, buku ini menguraikan strategi perencanaan pajak, prosedur pemeriksaan dan penyelesaian sengketa, serta pengaruh pajak terhadap laporan keuangan. Di era digital, buku ini juga memuat pembahasan mengenai teknologi dan sistem informasi perpajakan, serta ditutup

dengan studi kasus dan praktik terbaik yang relevan dengan dunia usaha.

Ketentuan Umum

Perpajakan di Indonesia

Muhammad Yani, SE., M.Ak., CTR., CPAFS 2025-06-01 dalam konteks Perpajakan yang terus berkembang, termaksud dengan diberlakukannya Undang-undang harmonisasi peraturan perpajakan, pemahaman terhadap ketentuan umum perpajakan menjadi semakin penting, buku ini berusaha menghadirkan materi secara sistematis, mulai dari prinsip dasar perpajakan, subjek dan objek pajak, hingga mekanisme administrasi dan penegakan hukum pajak di Indonesia.

KUMPULAN JURNAL

TERAKREDITASI SINTA

(AKUNTANSI PAJAK)

Siti Aisyah Siregar 2024-03-12 E-Book ini sengaja disusun sebagai referensi untuk mempermudah seluruh kalangan, baik itu pelajar, mahasiswa dan para peneliti yang khusus ingin melakukan penelitian tentang perpajakan. Adapun sumber kumpulan

jurnal ini yaitu berasal dari masing-masing penerbit jurnal yang sudah terdaftar dan terakreditasi sinta menurut <https://sinta.kemdikbud.go.id/>

Praktikum Pajak

Penghasilan (PPh BADAN) I

Gede Komang Chahya Bayu Anta Kusuma Buku Praktikum Pajak Penghasilan (PPh BADAN) bertujuan agar mahasiswa mudah mengaplikasikan konsep-konsep Pajak Penghasilan khususnya Wajib Pajak Badan. Buku ini menyajikan penghitungan dan pengisian Surat Pemberitahuan (SPT) Tahunan PPh Wajib Pajak Badan. Soal-soal yang disajikan berupa studi kasus komprehensif (latihan soal beberapa transaksi pembayaran sampai dengan pengisian SPT) dan mencakup kasus-kasus yang identik dengan praktik-praktik di lapangan. Mahasiswa juga dapat mengerjakan soal secara parsial dalam studi kasus-studi kasus yang ada dalam buku ini. Buku ini juga menjelaskan secara singkat ketentuan-ketentuan peraturan Pajak

Kasus Pajak Penghasilan Badan Manufaktur

Penghasilan Wajib Pajak Badan terkait, antara lain Subjek Pajak, Objek Pajak, Biaya Fiskal dan Non Fiskal, Rekonsiliasi Fiskal, dan Praktik Pengisian SPT Tahunan PPh Badan. Penulis berharap buku praktikum ini dapat menjadi acuan bagi mahasiswa dalam memahami ketentuan pengisian SPT Tahunan PPh Badan.

PERPAJAKAN DAN PRAKTEK BUKU 1 (PPH PASAL 21)

INFORMASI UMUM, KASUS DAN FORMULIR Ika Farida Ulfah 2022-12-01 Dalam buku praktikum perpajakan ini, mahasiswa tidak hanya mengerjakan latihan soal atau kasus secara mandiri tetapi dapat mengerjakan kasus perpajakan secara menyeluruh. Aktifitas pajak terjadi pada setiap aspek kegiatan usaha bisnis maupun nonbisnis, termasuk institusi pemerintah. Buku praktikum ini tidak memungkinkan membahas semua aspek perpajakan yang ada. Pembahasan dalam buku Edisi ke-1 ini hanya khusus untuk pembahasan Pajak Penghasilan Pasal 21 (PPh 21)

yaitu untuk Wajib Pajak Orang Pribadi. Dalam buku ini disimulasikan suatu Wajib Pajak (WP) yang harus memenuhi kewajiban perpajakannya dengan kasus penghasilan yang beragam yang dibuat sedemikian rupa yang mana mencakup sebagian besar aspek perpajakan yang berlaku di Indonesia dan dijumpai dalam kenyataan yang sesungguhnya terjadi

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BUKU AJAR PERPAJAKAN UNTUK MANAJEMEN: Konsep, Regulasi, dan Pengambilan Keputusan Bisnis Lenny, S.E., M.Ak., Ak. 2026-04-16

Perpajakan merupakan instrumen strategis dalam pengelolaan keuangan negara sekaligus faktor penting dalam pengambilan keputusan manajerial. Mahasiswa Program Studi Manajemen dituntut tidak hanya memahami konsep dasar pajak, tetapi juga mampu mengaitkannya dengan praktik bisnis dan kebijakan perusahaan. Buku ajar

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perpajakan yang tersedia saat ini umumnya bersifat normatif dan berorientasi pada akuntansi murni, sehingga kurang kontekstual bagi mahasiswa manajemen. Oleh karena itu, buku Pengantar Perpajakan ini disusun secara sistematis dan aplikatif, selaras dengan RPS Perpajakan Program Studi Manajemen, serta berbasis Outcome-Based Education (OBE). Materi disusun secara sistematis, dimulai dari konsep dasar dan sejarah perpajakan, sistem dan administrasi perpajakan, hingga pembahasan pajak penghasilan, pajak pertambahan nilai, perencanaan pajak, serta isu perpajakan kontemporer. Untuk mendukung pemahaman dan keterampilan mahasiswa, buku ajar ini dilengkapi dengan contoh soal, studi kasus, latihan perhitungan pajak, serta refleksi pembelajaran yang diharapkan dapat meningkatkan kemampuan analitis dan aplikatif mahasiswa

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