ABSTRAK

HASRIANI HAMZAH, 2021, *Perlakuan Akuntansi Atas Pajak Prosedur Transaksi Lelang Pada Pt. Pegadaian (Studi Kasus Cabang Sungguminasa) Di Kabupaten Gowa. Skripsi Program Studi Akuntansi*, Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar, Dibimbing Oleh Bapak Agussalim Dan Bapak Andi Arman.

Tujuan penelitian ini adalah untuk mengetahui perlakuan akuntansi atas pungutan PPh pasal 22 dalam prosedur transaksi lelang pada PT. Pegadaian (Studi Kasus Cabang Sungguminasa) Di Kabupaten Gowa. Jenis penelitian yang digunakan dalam penelitian ini adalah deskriptif kuantitatif. Pengumpulan data dilakuakan melalui wawancara dan penelitian kepustakaan. Hasil dari penelitian menujukkan bahwa perlakuan pajak terhadap gadai sudah sesuai dengan PSAK No. 42 dan perlakuan pajak gadai dalam hal gadai pembayaran rutin itu sudah terpotong perbulan atau periodik berdasarkan PSAK dan berdasarkan aturan perpajakan. Dalam tertunda sampai lelang perlakuan pajaknya juga sudah sesuai PSAK dan aturan perpajakan

Kata Kunci: Perlakuan Akuntansi, Pajak, Prosedur Transaksi Lelang

ABSTRACT

HASRIANI HAMZAH, 2021, *Accounting Treatment for Taxes on Auction Transaction Procedures at Pt. Pegadaian (Sungguminasa Branch Case Study) in Gowa Regency*. Thesis of Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar, Supervised by Mr. Agussalim and Mr. Andi Arman.

The main purpose of this study was to determine the accounting treatment for income tax levies in article 22 in the auction transaction procedure at PT. Pegadaian (Case Study of Sungguminasa Branch Office) in Gowa Regency. The type of research used in this research is descriptive quantitative. Data collection was carried out through interviews and library research.The results of the study show that the tax treatment of pawns is in accordance with PSAK No. 42 and the pawn tax treatment in the event that the routine payment pledge has been deducted monthly or periodically based on PSAK and based on tax rules. Delayed until the auction, the tax treatment is also in accordance with PSAK and tax rules.

Keywords: Accounting Treatment, Tax, Auction Transaction Procedure

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