

ABSTRAK

TRI LESTARI PANGESTU, 2019. "Analysis of Calculation of Corporate Income Tax at PT. Bina Artha Ventura Makassar ".Thesis, Faculty of Economics and Business, Accounting Department, University of Muhammadiyah Makassar. Supervised by Advisor I Andi Rustam and Advisor II Amran.

PT. Bina Artha Ventura Makassar is one of the companies engaged in Non-Bank finance. From the description of the background of the problem a problem can be formulated, namely whether the calculation of income tax applied by the company is in accordance with the provisions of taxation, as for the problem, among others, the company includes several accounts that should not be included as a deduction from taxable income in accordance with tax regulations.

This study aims to determine the calculation of corporate income tax carried out by PT. Bina Artha Ventura Makassar does it comply with taxation provisions. While the types and sources of data used by the author are primary data and secondary data with data collection techniques, namely the interview method and documentation and data obtained were analyzed descriptively. From the results of the research and discussion that have been conducted, it can be concluded that PT. Bina Artha Ventura Makassar has not yet implemented the calculation of income tax as stipulated in the tax law.

Keywords : *Corporate Income Tax, Fiscal Correction.*