

ABSTRACT

Dwi Novika Dullah. 2013. The Implementation of Tax Accountancy on Fixed Asset Leasing with Capital Lease Method. Skripsi. Gorontalo. Study Program of S1 Accounting, Department of Accountancy, Faculty of Economics and Business, Universitas Negeri Gorontalo.

This research aimed to analyse how the implementation of Tax Accountancy on fixed asset leasing with capital lease method at the corporate. Method of the research applied descriptive method.

The results showed that after an analysis based on the provisions in the tax accounting, of the five leasing assets only three assets that meet the criteria to be classified as a capital lease, but it also happens difference in the calculation of depreciation expense charges and rental charges. Where the depreciation costs and positive fiscal correction in rental costs going negative fiscal correction. Fiscal correction that occurs will affect the size of the corporate tax burden.

Key Words: Leasing, Capital Lease, Fixed Asset