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ANALYSIS OF LEGAL, ACCOUNTING, TAX REVIEW OF XYZ LTD
Naniek Noviari

STUDI KINERJA PT BNI SYARIAH SESUDAH PEMISAHAN (SPIN OFF)
DARI PT BANK BNI (PERSERO) TBK
Achmad Chotib
Wiwik Utami

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AKUNTAN RASULULAH
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ANALYSIS OF LEGAL, ACCOUNTING, TAX REVIEW OF XYZ Ltd

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ABSTRACT: The review of the aspect of legal, accounting, withholding tax and VAT on transactions recorded in General Ledger of XYZ ltd (one of management villa in Bali) carried out in accordance with the provisions/regulations applicable in the period of the transaction was conducted in this study. General Ledger 2013 of XYZ Ltd (as quantitative data) and all of the XYZ Ltd legal document are used in this study and collected by documentation techniques. Based on the data analysis, can be concluded that there are some problems founded in XYZ Ltd’s accounting, law, and taxation aspects. XYZ Ltd should do some improvement (based on the recommendations given) in accounting, law, and taxation aspects especially in legal and tax obligation fulfillment. The analysis is limited to the researcher ability to understand and analyze transactions in the General Ledger of Services Company. Therefore another researcher could study the same case in another kind of Company (i.e Manufacture Company).

Key words: legal, accounting, taxes, services company

1. INTRODUCTION

The tourism foreign exchange earnings in 2013 expected to reach $ 10.1 billion, up 10.99 percent compared to the foreign exchange earnings in 2012 of $ 9.1 billion (Central Bureau of Statistics, 2014). This proves that the tourism sector plays an important role in Indonesia’s foreign exchange revenues. Bali as a tourist destination in Indonesia is still to be excellent in the tourism sector. This is evident by the number of foreign tourists visiting Bali through Ngurah Rai Airport in December 2013 rose 10.82 percent compared to December 2012, from 264.4 thousand visits became 293.0 thousand visits (Central Bureau of Statistics, 2014). Furthermore, the Regent of Badung, on the awards to the best taxpayer Badung regency in 2013, confirmed that the hotel and restaurant tax (PHT) is still to be excellent revenue of Badung regency, Bali.

The development of tourism in Bali was followed by the development of companies engaged in the business management of the villa; one of them is XYZ Ltd. XYZ Ltd. is established in 2011, in its operations must fulfill the taxations obligations. Fulfillment of tax obligations must be supported properly by legal aspects and accounting system. In other words, accounting, law, and taxation aspects of XYZ Ltd should be consistent and complementary. If not, XYZ Ltd will have difficulty in its operations.