**Lampiran 1**

**Kartu Bimbingan**



**Lampiran 2**

**Hasil Turnitin**



**Lampiran 3**

**Tebel 4.1 Neraca PT. Siantar Top Tbk**

|  |  |  |
| --- | --- | --- |
| **Keterangan** | **Tahun 2017** | **Tahun 2018** |
| **ASET**Aset Lancar:* Kas dan Setara Kas
* Investasi Jangka Pendek
* Piutang Usaha
* Pihak ketiga
* Pihak Relasi
* Piutang lain-lain
* Pihak ketiga
* Pihak Relasi
* Persediaan
* Pajak dibayar dimuka
* Beban dibayar dimuka
* Uang muka, lancar

**Jumlah Aset Lancar**Aset Tidak Lancar* Piutang lain-lain
* Uang muka, tidak lancar
* Investasi pada entitas soaial
* Taksiran tagihan pajak penghasilan
* Aset Pengampunan pajak
* Properti investasi
* Aset tetap
* Aset lain-lain

**Jumlah Aset Tidak Lancar**  |  69.954.867.440 164.534.645.272122.580.584.762247.714.130.35318.217.201.244 325.000.000299.078.174.64511.743.287.9588.157.528.0855.680.630.608**947.986.050.367**19.644.600.000180.118.610.882-533.322.00026.570.278.00037.656.473.4921.125.768.977.4794.154.130.976**1.394.446.392.829** | 64.106.808.475345.143.161.701158.456.254.158163.919.643.95721.971.963.624 4.135.871313.291.338.8204.272.154.6277.895.139.09371.746.222.592**1.250.806.822.918**20.997.450.000178.635.676.3448.749.718.4641.117.994.00026.570.278.00040.481.811.9121.096.143.561.9506.596.077.395**1.380.382.987.112** |
| **TOTAL ASET** | **2.342.432.443.196** | **2.631.189.810.030** |
| **LIABILITAS DAN EKUITAS****Liabilitas Jangka Pendek** * Utang bank
* Utang usaha, pihak ketiga
* Utang lain-lain
* Pihak ketiga
* Pihak berelasi
* Utang Pajak
* Beban masih harus dibayar
* Pendapatan diterima dimuka
* Uang muka penjualan
* Utang bank jangka panjang
* Utang obligasi

**Jumlah Liabilitas Jangka Pendek****Liabilitas Jangka Panjang*** Liabilitas Pajak Tangguhan
* Utang bank jangka panjang
* Utang obligasi
* Liabilitas atas imbalan kerja
* Jaminan pelanggan

**Jumlah Liabilitas Jangka Panjang** | 20.085.487.830191.057.166.31734.651.593.55410.175.791.35031.185.152.87745.254.264.4671.310.104.33316.618.464.539-**358.963.437.494**23.773.818.19414.687.647.768498.298.611.10558.829.749.7643.107.110.511**598.696.937.342** | 18.598.095.933232.453.396.10438.760.736.0706.377.000.0003.804.791.04153.663.959.436440.933.33322.883.882.942 299.690.770.049**676.673.564.908**34.190.909.530-199.383.242.19771.886.588.7492.667.557.694**308.128.298.170** |
| **TOTAL LIABILITAS** | **957.660.374.836** | **984.801.863.078** |
| **EKUITAS**Ekuitas saham- nilai nominal Rp. 100 per saham Modal dasar 3.000.000.000 sahamModal ditempatkan dan disetor penuh – 1.310.000.000.000 saham* Tambahan modal disetor
* Saldo laba
* Komponen ekuitas lainnya

**Sub- Jumlah*** Kepentingan non-pengendali

**Jumlah Ekuitas** | 131.000.000.0001.347.146.1001.247.680.784.928(7.815.367.960)**1.372.212.563.068**12.559.505.292**1.384.772.068.360** | 131.000.000.0001.347.146.1001.502.876.626.810(4.658.375.387)**1.630.565.397.523**15.822.549.429**1.646.387.946.952** |
| **TOTAL LIABILITAS DAN EKUITAS** | **2.342.432.443.196** | **2.631.189.810.030** |

**Lampiran 4**

**Tabel 4.2 Laporan Laba Rugi PT Siantar Top Tbk**

|  |  |  |
| --- | --- | --- |
| **Keterangan** | **Tahun 2017** |  **Tahun 2018** |
| Penjualan bersih | 2.825.409.180.889 | 2.826.957.323.397 |
| Baban Pokok Penjuakan | (2.211.949.522.001) | (2.207.268.926.068) |
| **Laba Kotor** | **613.459.658.888** | **619.688.397.329** |
| Pendapatan lain-lain | 63.768.403.644 | 61.558.591.060 |
| Beban Penjualan | (187.164.072.650) | (168.669.440.713) |
| Beban Umum & Administrasi | (100.764.758.001) | (112.859.616.510) |
| Beban keuangan | (71.977.480.135) | (54.067.624.513) |
| Beban lain-lain | (28.775.932.143) | (20.955.656.478) |
| **Total biaya operasi** | **244.777.415.959** | **263.136.059.115** |
| **Laba Sebelum Pajak** | **288.545.819.603** | **324.694.650.175** |

**Lampiran 5**

**Tabel 4.3 Rekonsiliasi Fiskal PT. Siantar Top Tbk Sebelum *Tax Planning***

**Tahun 2017**

|  |  |  |  |
| --- | --- | --- | --- |
| **Keterangan** | **Komersial** | **Koreksi Fiskal** | **Fiskal** |
| Penjualan bersih | 2.825.409.180.889 |  | 2.825.409.180.889 |
| Baban Pokok Penjuakan | (2.211.949.522.001) |  | (2.211.949.522.001) |
| **Laba Kotor** | **613.459.658.888** |  | **613.459.658.888** |
| Pendapatan lain-lain | 63.768.403.644 |  | 63.768.403.644 |
| Beban Penjualan | (187.164.072.650) |  | (187.164.072.650) |
| Beban Umum & Administrasi | (100.764.758.001) |  | (100.764.758.001) |
| Beban keuangan | (71.977.480.135) |  | (71.977.480.135) |
| Beban lain-lain | (28.775.932.143) |  | (28.775.932.143) |
| *Total biaya operasi* | *388.682.242.929* |  | *388.682.242.929* |
| **Laba Sebelum Pajak** | **288.545.819.603** |  | **288.545.819.603** |

**Lampiran 6**

**Tabel 4.4 Rekonsiliasi Fiskal PT Siantar Top Tbk Tahun 2018**

|  |  |  |  |
| --- | --- | --- | --- |
| **Keterangan** | **Komersial** | **Koreksi Fiskal** | **Fiskal** |
| Penjualan bersih | 2.826.957.323.397 |  | 2.826.957.323.397 |
| Baban Pokok Penjualan | (2.207.268.926.068) |  | (2.207.268.926.068) |
| **Laba Kotor** | **619.688.397.329** |  | **619.688.397.329** |
| Pendapatan lain-lain | 61.558.591.060 |  | 61.558.591.060 |
| Beban Penjualan | (168.669.440.713) |  | (168.669.440.713) |
| Beban Umum & Administrasi | (112.859.616.510) |  | (112.859.616.510) |
| Beban keuangan | (54.067.624.513) |  | (54.067.624.513) |
| Beban lain-lain | (20.955.656.478) |  | (20.955.656.478) |
| *Total biaya operasi* | *294.993.747.154* |  | *294.993.747.154* |
| **Laba Sebelum Pajak** | **324.694.650.175** |  | **324.694.650.175** |

**Lampiran 7**

**Tabel Penerapan *Tax Planning* PT. Siantar Top Tbk untuk Biaya Pendidikan dan Pengembangan SDM Tahun 2017**

|  |  |  |  |
| --- | --- | --- | --- |
| **Keterangan** | **Komersial** | **Koreksi Fiskal** | **Fiskal** |
| Penjualan bersih | 2.825.409.180.889 |  | 2.825.409.180.889 |
| Baban Pokok Penjuakan | (2.211.949.522.001) |  | (2.211.949.522.001) |
| **Laba Kotor** | **613.459.658.888** |  | **613.459.658.888** |
| Pendapatan lain-lain | 63.768.403.644 |  | 63.768.403.644 |
| Beban Penjualan | (187.164.072.650) |  | (187.164.072.650) |
| Beban Umum & Administrasi | (100.764.758.001) |  | (100.764.758.001) |
| Beban keuangan | (71.977.480.135) |  | (71.977.480.135) |
| Biaya Pendidikan dan Pengembangan SDM | (490.299.509) |  | (490.299.509) |
| Beban lain-lain | (28.775.932.143) |  | (28.775.932.143) |
| *Total biaya operasi* | 389.172.542.438 |  | 389.172.542.438 |
| **Laba Sebelum Pajak** | **160.518.712.806** |  | **160.518.712.806** |

**Lampiran 8**

**Tabel Penerapan *Tax Planning* PT. Siantar Top Tbk untuk Biaya Pendidikan dan Pengembangan SDM Tahun 2018**

|  |  |  |  |
| --- | --- | --- | --- |
| **Keterangan** | **Komersial** | **Koreksi Fiskal** | **Fiskal** |
| Penjualan bersih | 2.826.957.323.397 |  | 2.826.957.323.397 |
| Baban Pokok Penjuakan | (2.207.268.926.068) |  | (2.207.268.926.068) |
| **Laba Kotor** | **619.688.397.329** |  | **619.688.397.329** |
| Pendapatan lain-lain | 61.558.591.060 |  | 61.558.591.060 |
| Beban Penjualan | (168.669.440.713) |  | (168.669.440.713) |
| Beban Umum & Administrasi | (112.859.616.510) |  | (112.859.616.510) |
| Beban keuangan | (54.067.624.513) |  | (54.067.624.513) |
| Beban lain-lain | (20.955.656.478) |  | (20.955.656.478) |
| Biaya Pendidikan dan Pengembangan SDM | (225.116.110) |  | (225.116.110) |
| *Total biaya operasi* | *295.218.863.264* |  | *295.218.863.264* |
| **Laba Sebelum Pajak** | **262.910.943.005** |  | **262.910.943.005** |

**Lampiran 9**

**Tabel 4.9 Penerapan *Tax Planning* PT. Siantar Top Tbk untuk Biaya Imbalan Kerja Tahun 2017**

|  |  |  |  |
| --- | --- | --- | --- |
| **Keterangan** | **Komersial** | **Koreksi Fiskal** | **Fiskal** |
| Penjualan bersih | 2.825.409.180.889 |  | 2.825.409.180.889 |
| Baban Pokok Penjuakan | (2.211.949.522.001) |  | (2.211.949.522.001) |
| **Laba Kotor** | **613.459.658.888** |  | **613.459.658.888** |
| Pendapatan lain-lain | 63.768.403.644 |  | 63.768.403.644 |
| Beban Penjualan | (187.164.072.650) |  | (187.164.072.650) |
| Beban Umum & Administrasi | (100.764.758.001) |  | (100.764.758.001) |
| Beban keuangan | (71.977.480.135) |  | (71.977.480.135) |
| Biaya Imbalan Kerja | (14.381.510.266) |  | (14.381.510.266) |
| Beban lain-lain | (28.775.932.143) |  | (28.775.932.143) |
| *Total biaya operasi* | 403.063.753.195 |  | 403.063.753.195 |
| **Laba Sebelum Pajak** | **146.627.502.049** |  | **146.627.502.049** |

**Lampiran 10**

**Tabel 4.9 Penerapan *Tax Planning* PT. Siantar Top Tbk untuk Biaya Imbalan Kerja Tahun 2018**

|  |  |  |  |
| --- | --- | --- | --- |
| **Keterangan** | **Komersial** | **Koreksi Fiskal** | **Fiskal** |
| Penjualan bersih | 2.826.957.323.397 |  | 2.826.957.323.397 |
| Baban Pokok Penjuakan | (2.207.268.926.068) |  | (2.207.268.926.068) |
| **Laba Kotor** | **619.688.397.329** |  | **619.688.397.329** |
| Pendapatan lain-lain | 61.558.591.060 |  | 61.558.591.060 |
| Beban Penjualan | (168.669.440.713) |  | (168.669.440.713) |
| Beban Umum & Administrasi | (112.859.616.510) |  | (112.859.616.510) |
| Beban keuangan | (54.067.624.513) |  | (54.067.624.513) |
| Beban lain-lain | (20.955.656.478) |  | (20.955.656.478) |
| Biaya Imbalan Kerja | (14.926.093.819) |  | (14.926.093.819) |
| *Total biaya operasi* | *309.919.840.973* |  | *309.919.840.973* |
| **Laba Sebelum Pajak** | **248.209.965.296** |  | **248.209.965.296** |