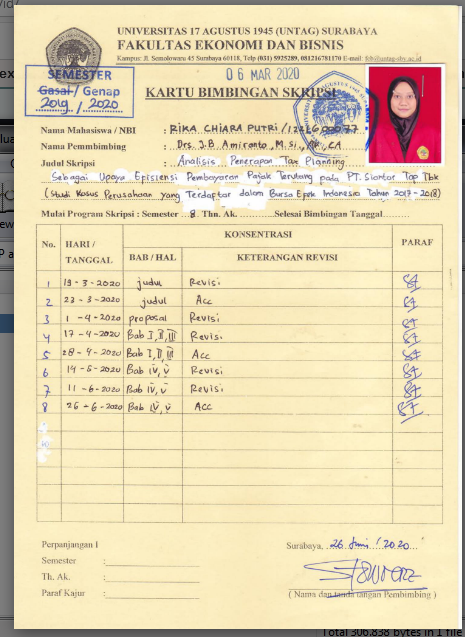
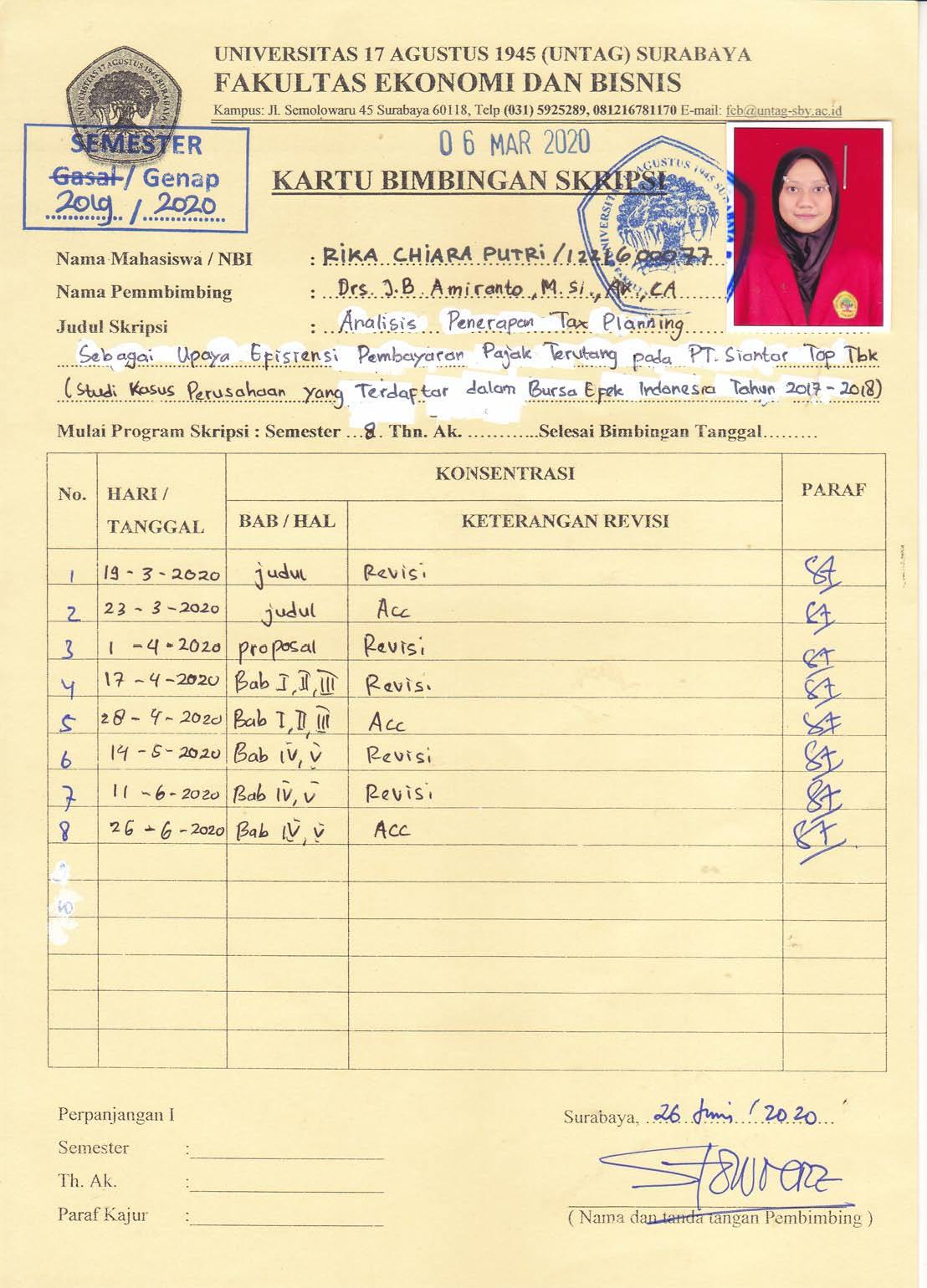
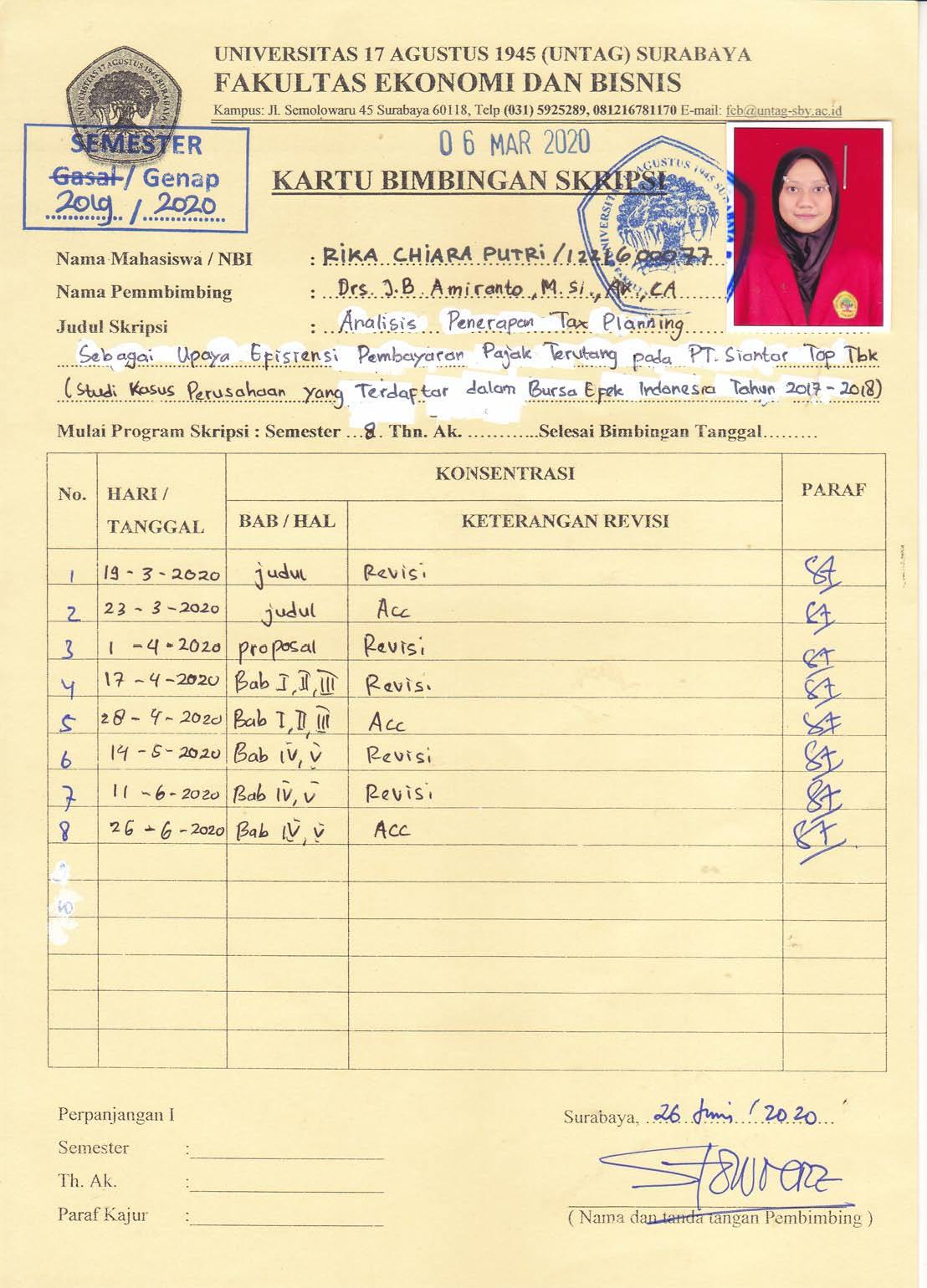
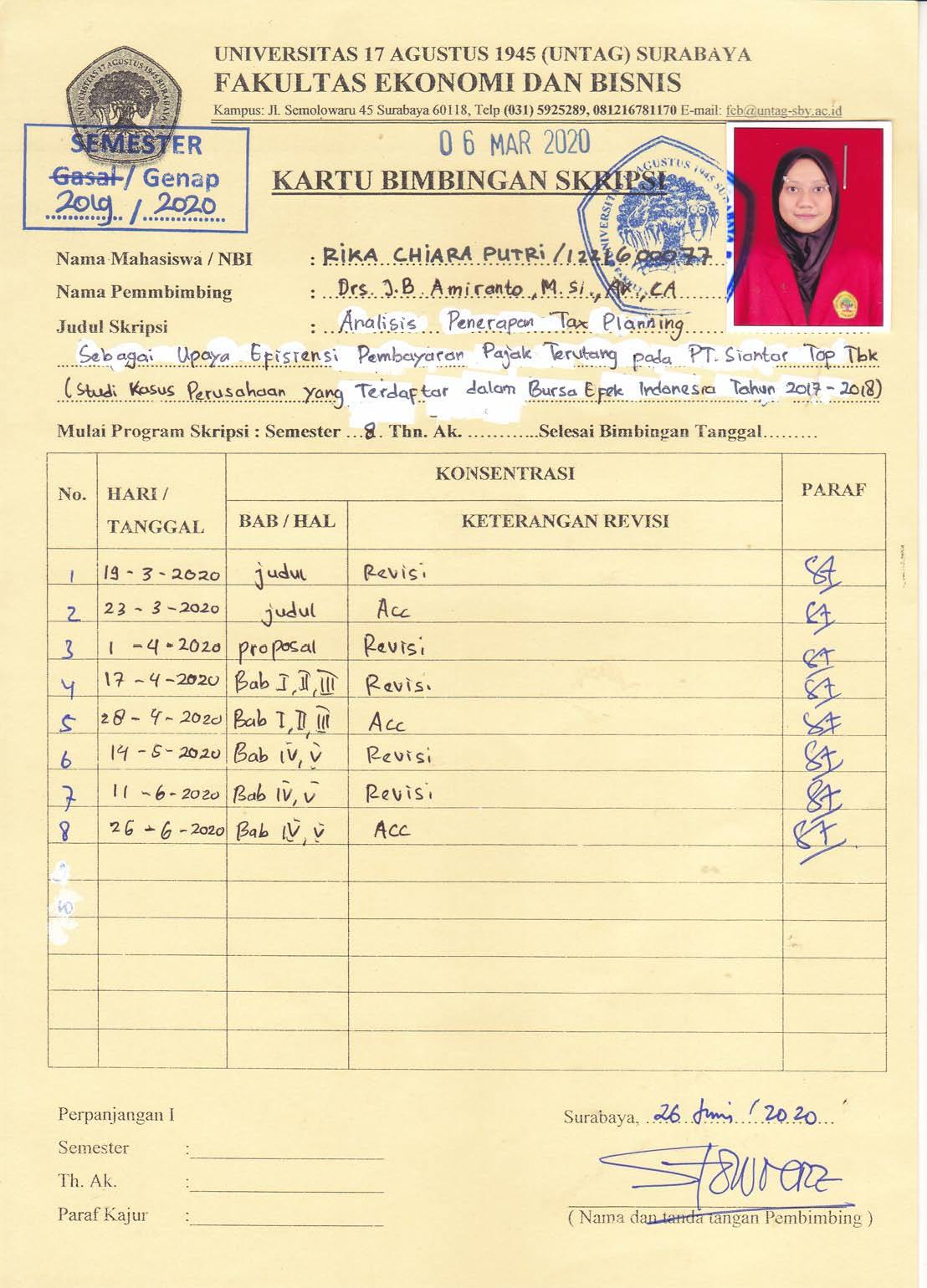
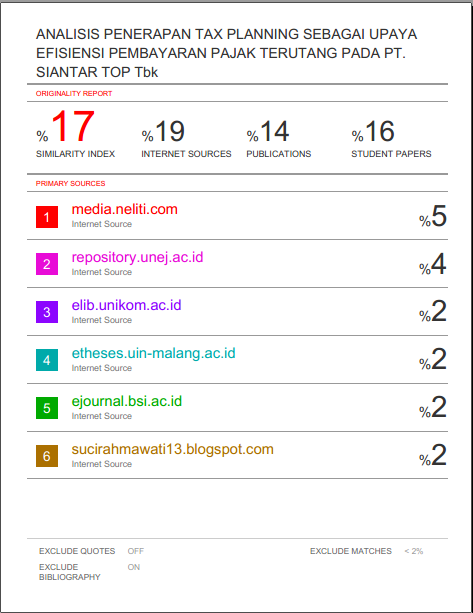
**Lampiran 1**

**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  164.534.645.272  122.580.584.762  247.714.130.353  18.217.201.244  325.000.000  299.078.174.645  11.743.287.958  8.157.528.085  5.680.630.608  **947.986.050.367**  19.644.600.000  180.118.610.882  -  533.322.000  26.570.278.000  37.656.473.492  1.125.768.977.479  4.154.130.976  **1.394.446.392.829** | 64.106.808.475  345.143.161.701  158.456.254.158  163.919.643.957  21.971.963.624  4.135.871  313.291.338.820  4.272.154.627  7.895.139.093  71.746.222.592  **1.250.806.822.918**  20.997.450.000  178.635.676.344  8.749.718.464  1.117.994.000  26.570.278.000  40.481.811.912  1.096.143.561.950  6.596.077.395  **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** | 20.085.487.830  191.057.166.317  34.651.593.554  10.175.791.350  31.185.152.877  45.254.264.467  1.310.104.333  16.618.464.539  -  **358.963.437.494**  23.773.818.194  14.687.647.768  498.298.611.105  58.829.749.764  3.107.110.511  **598.696.937.342** | 18.598.095.933  232.453.396.104  38.760.736.070  6.377.000.000  3.804.791.041  53.663.959.436  440.933.333  22.883.882.942  299.690.770.049  **676.673.564.908**  34.190.909.530  -  199.383.242.197  71.886.588.749  2.667.557.694  **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 saham  Modal 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** | 131.000.000.000  1.347.146.100  1.247.680.784.928  (7.815.367.960)  **1.372.212.563.068**  12.559.505.292  **1.384.772.068.360** | 131.000.000.000  1.347.146.100  1.502.876.626.810  (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** |