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Taxation Treatment of Fixed Assets Acquisition of Tax Savings

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Abstract. Fixed Asset is an asset that has a long useful life and a fairly material value. The acquisition process of fixed assets would require consideration for the company, because the mistake in considering how to obtain fixed assets will affect the company's operational activities, especially in terms of funds. For that we need a proper plan, regarding what policies need to be taken to acquire fixed assets. The purpose of this research is to know one of the most favorable alternatives of both types of methods that can be used is leasing and cash income taxes. The research used quantitative description case study, using primary data and secondary data, primary data obtained based on observations and interviews while secondary data from corporate tax invoice data. The research was conducted at PT. X, which is a cement manufacturing company. The results prove that leasing is the most beneficial alternative method because the tax savings received by the company for this alternative are higher than those purchased with cash.

Keywords : tax saving, leasing, and cash.