

**AKUNTANSI KEUANGAN****Esay No 8**

Asumsi, permanent different adalah koreksi positif

	1996	1997	1998	1999
Laba sebelum pajak	280,000	320,000	350,000	420,000
add				
Koreksi positif perm different	30,000	30,000	30,000	30,000
temporary diff -depr				130,000
less				
koreksi negatif temporary diff -depr	(130,000)	(125,000)	(110,000)	
Taxable income	180,000	225,000	270,000	580,000
	1996	1997	1998	1999
<b>DTA/(DTL) - awal</b>	-	<b>(39,000)</b>	<b>(76,500)</b>	<b>(109,500)</b>
<b>DTA/(DTL) - akhir</b>	<b>(39,000)</b>	<b>(76,500)</b>	<b>(109,500)</b>	<b>(70,500)</b>
<b>Movement - deferred tax expenses/(be</b>	<b>39,000</b>	<b>37,500</b>	<b>33,000</b>	<b>(39,000)</b>