

ABSTRACT

Lease according to KMK No. 1169 / KMK.01 / 1991 is a financing activity in the form of supply of both finance lease and operating lease for use by the lessee for a certain period based on periodic payments . Lease activity has a differential treatment between tax regulations especially with SAK 30 Given the difference in treatment, the authors conducted a study on the application of accounting fiscal analysis on the leasing of fixed assets and their impact on the income statement of fiscal PT Varia Usaha Beton Sidoarjo.

The purpose of this study is to analyze the application of the fiscal accounting of fixed assets on lease and the impact on the fiscal income statement. This research was conducted at PT Varia Usaha Beton on the financial statements of 2011 In this research uses descriptive qualitative approach with the case study method. Then conduct field surveys (interviews and observations), the study of literature, so the next step of processing the data, by comparing the lease transaction by the standards of financial accounting with tax regulations and their impact on the fiscal income statement.

Based on the analysis of fiscal accounting application on the leasing of fixed assets and their impact on the fiscal income statement illustrates that the lease can not be done according to the tax depreciation of the leased asset depreciation that should be corrected in the preparation of income tax statements.

Keywords : fiscal accounting, leasing, fixed assets and income statement.