

## **ABSTRACT**

*The purpose of this research is to know the procedures and Accounting treatment of income tax Agency in accordance with the PSAK No. 46 and its impact on the financial statements presentation PT Marga Mitrakhatulistiwa.*

*Analysis of application of PSAK No. 46 is done by using a descriptive qualitative research methods, namely accounting treatment in accordance with explains the PSAK No. 46 that affect the presentation of the financial statements, in particular the presentation of tax-deferred interest.*

*This research result indicates that PT Marga Mitrakhatulistiwa has not implemented the registration and financial reporting based on PSAK No. 46. After enactment of PSAK No. 46 this, resulting in the emergence of an asset a tax-deferred as well as tax debt now on a balance sheet because different time that originated in a difference a method of depreciation. The results also indicated net profit of the company becomes less than 2008 to 2011 due to the burden of a tax-deferred as a result of the application of psak no. 46.*

*Keywords: Tax, PSAK 46, Deffered Tax, Income Statement*