

## TABLE OF CONTENTS

<b>TITLE PAGE.....</b>	<b>i</b>
<b>SHEET OF THESIS APPROVAL.....</b>	<b>ii</b>
<b>SHEET OF AUTHENTICATION.....</b>	<b>iii</b>
<b>ACKNOWLEDGEMENT.....</b>	<b>iv</b>
<b>ABSTRACT.....</b>	<b>vi</b>
<b>TABLE OF CONTENTS.....</b>	<b>vii</b>
<b>LIST OF TABLE.....</b>	<b>x</b>
<b>CHAPTER I</b>	<b>PREFACE</b>
A. Background.....	1
B. Identification and Restrictions Problem.....	6
C. Research Question.....	7
D. Research Objective.....	7
E. Benefits of Research.....	7
F. Writing System.....	8
<b>CHAPTER II</b>	<b>LITERATURE REVIEW</b>
A. Tax Define.....	10
1. Tax Function.....	10
2. Tax Collection System.....	11
3. Principle of Tax.....	12
B. Corporate Income Tax Define.....	14
C. Tax Sytem.....	17

D. The Effect of Corporate Income Tax for a Country....	20
E. The Evolution of Corporate Income Tax System.....	21
1. Indonesia's Corporate Income Tax System.....	21
2. China's Corporate Income Tax System.....	23
F. Framework Research.....	26

<b>CHAPTER III</b>	<b>RESEARCH METHODS</b>
A. Place and Time of Research.....	27
B. The Type and Source of Data.....	27
C. Population and Sample.....	27
D. Method of Collecting Data.....	28
E. Method of Analysis Data.....	28
F. Variable Operational Definition.....	29

<b>CHAPTER IV</b>	<b>GENERAL DESCRIPTION AND LOCATION RESEARCH</b>
A. Directorate General of Taxes.....	30
B. SAT of People Republic of China.....	33

<b>CHAPTER V</b>	<b>RESEARCH RESULTS</b>
A. Current Corporate Income Tax System.....	36
1. Indonesia Current Corporate Income Tax System.	36
2. China Current Corporate Income Tax System.....	42
B. SWOT Analysis.....	49
1. Indonesia's Corporate Income Tax System.....	49
2. China's Corporate Income Tax System.....	57
C. Efforts Improved Tax Compliance.....	62
1. Indonesia Tax Compliance.....	62
2. China Tax Compliance.....	65

## **CHAPTER VI CONCLUSION AND SUGGESTION**

A. Conclusion.....	69
B. Suggestion.....	70

## **BIBLIOGRAPHY**

### **LIST OF TABLE**

Number	Name of Table	
5.1	SWOT Result.....	59