

## **ABSTRACT**

**THESIS TITLE** : Optimalisasi Besaran Pajak Yang Diterima Negara Atas Sistem *Self Assessment* Kegiatan Usaha Notaris Dengan Menyelenggarakan Pembukuan Dan Norma Penghitungan Penghasilan Neto.

**STUDENT NAME** : Vedry Yani

**NIM** : 217181008

**KEY WORDS** : *Notary, Bookkeeping, Net Income Calculation Norms, Principle of Justice, Principle of Simplicity.*

**CONTENTS ABSTRACT** :

*This thesis discusses the optimization of the amount of tax received by the State on the Notary Business Activity Self Assessment system, which in this thesis the researcher will conduct an interview with one of the resource persons who are subject to take the data as a sample that will be compared in the form of delivery with using the bookkeeping method and Net Income Calculation Norms. With the principles of taxation, namely the principles of justice and the principle of simplicity. And find out the amount of tax owed to the Notary when using the Net Income Calculation Norm and when organizing Bookkeeping. This research is a quantitative research with applied descriptive. The findings of this study are the principle of justice and the principle of simplicity which will emerge pros and cons depending on the viewpoint of the parties who carry out their tax obligations. The findings of this study are also to determine the optimal state revenue based on the results of the amount of tax payable obtained from the results of simulation calculations by organizing Bookkeeping and Net Income Calculation Norms based on the results of data obtained from sources who have notary business activities. The research findings also suggest that improvements should be made to the provisions of the regulations regarding the taxation system so that each taxpayer has the ease in conveying tax obligations.*