

Teknik Perawatan Dan Perbaikan Otomotif Bsdndidikan

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di tengah persaingan pasar yang semakin ketat dewasa ini perusahaan perusahaan berupaya keras untuk menjadi lebih kompetitif salah satu strateginya adalah dengan menjalankan manajemen perpajakan atau perencanaan perpajakan tax planning dalam hal ini wajib pajak badan usaha atau pribadi merencanakan serta mengendalikan hak dan kewajiban perpajakannya secara efektif dan efisien agar dapat memberikan kontribusi maksimum dalam bentuk peningkatan laba atau penghasilan tax planning bukanlah upaya untuk mengelak dari kewajiban membayar pajak atau melanggar aturan perpajakan dengan melakukan perencanaan pajak yang cermat perusahaan dapat menghemat kas keluar mengatur cash flow dan menyusun anggaran kas secara lebih akurat buku ini membahas perencanaan pajak yang terkait dengan berbagai masalah bisnis dan perpajakan yang dihadapi pengusaha serta mengupas beragam cara menyiasati pajak dengan bijak seperti strategi penghematan pajak melalui pemilihan bentuk usaha tax planning pph pasal 21 26 tax planning pph pasal 22 pasal 23 26 dan pph final tax planning ppn tax planning pph badan optimalisasi pembayaran pajak untuk menghemat pajak manajemen rugi fiskal dan strategi perpajakannya akademisi yang mempelajari administrasi dan kebijakan perpajakan atau akuntansi pajak konsultan pajak praktisi bisnis pemimpin perusahaan maupun birokrat yang mendalami bidang perpajakan akan memperoleh informasi berharga dari referensi yang penting ini

kata pengantar dengan memanjatkan puja dan puji syukur ke hadapan Ida Sang Hyang Widhi Wasa Tuhan Yang Maha Esa atas segala anugerahnya sehingga buku manajemen perawatan dan perbaikan ini dapat terselesaikan. Buku ini adalah pengembangan dari bahan ajar teknik dan manajemen perawatan yang disusun oleh Bapak Ir. I Ketut Rimpung MT dan bahan ajar teknik perawatan yang disusun oleh Bapak Ir. I Komang Rusmariadi MSi. Keduanya adalah dosen jurusan teknik mesin Politeknik Negeri Bali di samping disarikan dari kedua bahan ajar tersebut, buku ini juga diperkaya dengan bahan-bahan manajemen perawatan yang telah dikenal secara luas dalam dunia industri. Karena itu, izinkan kami menyampaikan penghargaan dan ucapan terima kasih kepada Bapak Ir. I Ketut Rimpung MT dan Bapak Ir. I Komang Rusmariadi MSi serta Bapak dan Ibu yang buah pikirannya kami kutip dalam buku ini. Buku manajemen perawatan dan perbaikan ini memuat berbagai pengetahuan bidang manajemen dan perawatan serta perbaikan yang dibutuhkan mahasiswa ketika nanti mereka bekerja. Bahan ajar berfungsi sebagai seperangkat materi yang disusun sistematis yang digunakan oleh pengajar dan mahasiswa dalam kegiatan belajar. Dengan adanya bahan ajar ini, diharapkan semua pihak yang berkepentingan dapat menjelaskan secara sistematis dan terstruktur tujuan instruksional yang akan dicapai sesuai standar kompetensi yang ditetapkan. Dengan selesainya penyusunan bahan ajar ini, kami mengucapkan terima kasih kepada pihak-pihak yang telah membantu, terutama kepada Bapak I Nyoman Abdi SE, M. Ecom Selaku Direktur Politeknik Negeri Bali dan Bapak Dr. Ir. I Gede Santosa M. Erg Selaku Ketua Jurusan Teknik Mesin yang telah memberikan motivasi dan dukungan terus menerus bagi selesainya penulisan buku ini. Kami menyadari bahwa dalam menyusun bahan ajar ini masih terdapat kekurangan dan jauh dari kesempurnaan disebabkan keterbatasan waktu dan penguasaan materi untuk itu kami membutuhkan masukan dari berbagai pihak demi kesempurnaan buku ini di masa yang akan datang. Semoga buku ini dapat memberikan manfaat bagi semua pihak khususnya bagi para mahasiswa Denpasar. 15 Juni 2020 Penyusun

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