

**TRAINING CONCERNING 'IMPLEMENTATION PP 46 YEARS 2013 ' ( INCOME TAX OF BUSINESS RECEIVED / OBTAINED MANDATORY of TAX WHICH HAS CERTAIN GROSS CIRCULATION) FOR TEACHER OF SMK IN YOGYAKARTA**

**by Isroah, Sukanti, Amanita Novi Yushita**

**ABSTRACT**

This program done as a mean to (1) Give understanding concerning PP 46 Years 2013 for teachers of Accountancy group of Management Business in Yogyakarta (2) Train compilation RPP in Taxation learning for teachers of Group of accountancy Management Business in Yogyakarta.

Activity method applied in program is (1) Delivering a lecture to vary namely to relate matter concerning Common Income Tax, PP 46 Years 2013 and Accountancies Pajak. (2) Practicing Income Tax calculate as according to PP 46 Years 2013, Pencatatan and Pembukuan. (3) Arrange RPP as according to Tax Administration Competence Standard.

The result of program shows (1) Capable participant practices to calculate income tax as according to PP 46 Years 2013, Record-keepings and Pembukuan. (2) Guru Administrasi Perpajakan are able to compile RPP well and true.

Kata Kunci: *Final Income tax, UMKM*