

**ANALYSIS THE INTERNAL CONTROL PROCEDURE
OF WITHHOLDING TAX ARTICLE 23 PAYMENT AT
PT CHARTIS INSURANCE INDONESIA**

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ABSTRACT

This final paper to analyse the internal control procedure of withholding tax article-23 payment at PT Chartis Insurance Indonesia. The purpose of this research is to analyse the procedure of internal control of withholding tax article 23. The research was conducted by analyzing the relevant department, document used, and the accounting records that are used. This research use descriptive qualitative.

The result of this research shows that PT Chartis Insurance Indonesia has implemented internal control system of withholding tax article 23 payment. However, there are still some cases which have not been implemented yet. This research will provide an internal control of withholding tax article 23 payment to the company.

Key words : procedure, internal control, implemented