

ABSTRACT

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ANALYSIS OF THE INCOME TAX ADMINISTRATION SYSTEM (PPH) ARTICLE 23 (CASE STUDY ON PT ADMIRAL BLESENSA ABADI)

While carrying out professional work at PT Admiral Blesensa Abadi, the practitioner is under the supervision and guidance of the Finance department. In professional work, the practitioner has the opportunity to do work in journaling, calculating PPh 23 and reporting PPh 23. In carrying out professional work, the practitioner learns a lot about the process of recording in accounting through Excel and about taxes in companies, especially PPh Article 23.

Keywords : Taxation, Withholding Tax art 23, Journal