

ABSTRACT

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TAX REVIEW ON ARTICLE 21 INCOME TAX BASED ON EFFECTIVENESS OF INTERNAL CONTROL IN SALARY COMPENSATION EXPENSE AT PT ANEKA CIPTA ENGINEERING MEDAN

(xiv+95 pages; 2 figures; 9 tables; 12 appendixes)

This research is done at PT Aneka Cipta Engineering Medan. The company is engaged as distributor of diesel and engine. The objectives of this study are to know the effectiveness of internal control in effectiveness of internal control in salary compensation expense at PT Aneka Cipta Engineering Medan and the impacts of tax review on article 21 income tax in salary compensation expense at PT Aneka Cipta Engineering.

The methods used by the writer in this research is qualitative case study method. The research will analyze the tax review of Article 21 Income Tax effectiveness of internal control in salary compensation expense at PT Aneka Cipta Engineering Medan.

Based on research result, conclusion of this research is that tax review of Article 21 Income Tax has impact in improving Article 21 Income Tax at PT Aneka Cipta Engineering Medan and there is ineffectiveness of internal control of payroll transaction at PT Aneka Cipta Engineering Medan. There is inaccurate of calculation of Article 21 Income Tax done by the company's employee. The effectiveness of internal control can improve the tax obligation of Article 21 Income Tax.

Keywords : Tax Review, Article 21 Income Tax and Internal Control.

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