

# **THE ROLE OF ADMINISTRATION IN THE PROCESS OF VERIFICATION AND RECAPITULATION OF PPN AT PT. PELITA INDONESIA DJAYA (PELNI SERVICES)**

**Avria Maritza Khansyah and Sofiatul Khotimah**

<sup>1</sup>Economic and Business Faculty, Jenderal Soedirman University

\*Email corresponding author: [avria.khansyah@mhs.unsoed.ac.id](mailto:avria.khansyah@mhs.unsoed.ac.id)

## **Abstract**

In the era of globalization, the role of efficient administration is very important for the sustainability of the company. This study aims to analyze the role of administration in the process of verification and recapitulation of Value Added Tax (VAT) at PT Pelita Indonesia Djaya (PELNI Services). This MBKM internship program lasted for four months, focusing on administrative activities in the Finance Division, such as verification of tax invoices, recording documents, and tax reporting according to regulations. The manual process used in managing VAT has caused several problems, such as delays in data collection and input errors. The evaluation showed that the application of information system-based technology can improve the efficiency and accuracy of administrative processes. In addition, intensive training is needed to improve employee adaptation to new technology. The conclusion of this study shows that strengthening digital administration systems and training human resources are strategic steps to improve corporate tax efficiency and compliance.

**Keywords:** *Administration, VAT Verification, Digital Efficiency*

## **Abstrak**

Dalam era globalisasi, peran administrasi yang efisien sangat penting bagi keberlangsungan perusahaan. Penelitian ini bertujuan untuk menganalisis peran administrasi dalam proses verifikasi dan rekapitulasi Pajak Pertambahan Nilai (PPN) di PT Pelita Indonesia Djaya (PELNI Services). Program magang MBKM ini berlangsung selama empat bulan, berfokus pada kegiatan administrasi di Divisi Keuangan, seperti verifikasi faktur pajak, pencatatan dokumen, dan pelaporan pajak sesuai regulasi. Proses manual yang digunakan dalam pengelolaan PPN menimbulkan beberapa kendala, seperti keterlambatan pengumpulan data dan kesalahan input. Evaluasi menunjukkan bahwa penerapan teknologi berbasis sistem informasi dapat meningkatkan efisiensi dan akurasi proses administrasi. Selain itu, pelatihan intensif diperlukan untuk meningkatkan adaptasi karyawan terhadap teknologi baru. Kesimpulan dari penelitian ini menunjukkan bahwa penguatan sistem administrasi digital dan pelatihan sumber daya manusia merupakan langkah strategis untuk meningkatkan efisiensi dan kepatuhan pajak perusahaan.

**Kata Kunci:** *Administrasi, Verifikasi PPN, Efisiensi Digital*

## **A. INTRODUCTION**

### **1. Situation Analysis**

PT Pelita Indonesia Djaya (PELNI Services) is a company that focuses on the service sector, especially in managing financial administration. One of the main responsibilities of the Finance Division is to ensure compliance with tax regulations, especially in terms of Value Added Tax (VAT). This compliance refers to Law No. 28 of 2007 concerning General Provisions and Tax Procedures, as well as Law No. 42 of 2009 which regulates VAT and Sales Tax on Luxury Goods.

#### **VAT Verification Process at PELNI Services**

VAT verification at PELNI Services consists of several important steps, including:

1. Tax Invoice Audit: Ensure the authenticity and completeness of tax invoices received by checking the formal and material requirements in accordance with applicable regulations.

2. Data Matching with Invoices: Ensure there is a match between tax invoices and invoices issued or received to prevent data mismatches that can impact financial and tax reports.

3. Validation of Taxpayer Identification Number (NPWP): Ensure that the TIN listed is correct and matches the available data. This validation is very important to ensure transactions are made with registered entities that fulfill tax obligations.

4. Document Archiving: Systematically store and manage relevant documents for easy access and future audits. Good archiving also promotes compliance and reduces the risk of losing important documents.

### **Challenges in Manual Process**

Currently, PELNI Services still uses a manual administration system to carry out these processes. Although this system is running quite well, there are several operational challenges that must be faced, including:

#### **a. Late Invoice Collection**

The use of manual methods often leads to delays in invoice collection and processing, which can result in delays in VAT reporting and payment, as well as potential sanctions from tax authorities.

#### **b. Data Input Error**

Human error when entering data can lead to information discrepancies and problems in tax reporting. Errors such as incorrect numbers, missed data, or duplicate entries can affect the accuracy of financial statements.

#### **c. Consistency of Supporting Documents**

The difficulty of ensuring consistency and conformity between the required supporting documents can complicate the audit process and reduce confidence in the integrity of company data.

### **Opportunities for Digitalization in VAT Management**

With advances in information technology, PELNI Services has a great opportunity to improve administrative processes through digitization. Implementation of an integrated information system can improve efficiency and accuracy in VAT management. Some of the benefits that can be obtained include:

a. Process Automation

The use of accounting information systems (AIS) enables the automation of routine tasks, such as data entry and reconciliation, which can reduce manual workload as well as the risk of errors.

b. Real-Time Access

Digitalization provides real-time access to data, which makes it easier to monitor financial performance and make faster and more informed decisions.

c. Compliance Improvement

An integrated system helps ensure all transactions are recorded correctly and in accordance with applicable tax regulations, thereby improving compliance and minimizing the risk of sanctions.

d. Cost Savings

Although an initial investment is required, implementing technology can reduce operational costs in the long run through process efficiency and error reduction.

In addition, intensive training for staff on the use of technology and understanding the changing tax regulations is a crucial step in this process. Such training not only improves employees' technical skills, but also helps reduce resistance to change and ensure a smooth transition to the digital system.

By implementing digitalization in VAT management, PELNI Services is able to improve operational efficiency, data accuracy, and compliance with regulations. This, in turn, makes a positive contribution to the company's performance and reputation.

## 2. Problems

Based on the results of observations during the internship period, there are several main problems found in the process of verification and recapitulation of Value Added Tax (VAT) at PT Pelita Indonesia Djaya (PELNI Services). These problems include:

### 1. Reliance on Manual System

The use of manual methods in managing tax administration increases the risk of recording errors and slows down the work process. Manual methods are prone to human error, such as erroneous data input and discrepancies in recording transactions. In addition, this process takes longer to process data, which in turn can hamper the company's operational efficiency.

### 2. Lack of Administration Digitalization

Manually stored data makes it difficult to access quickly and efficiently, hindering decision-making. Without an integrated digital system, searching and processing information requires more time and effort. This has the potential to negatively impact the company's responsiveness to changes in tax regulations and other business needs.

### 3. Resistance to Technological Change

Some employees show discomfort or lack of familiarity with digital systems, which in turn can hinder the adoption of new technologies. This resistance may be due to a lack of training or understanding of the benefits of technology in improving work efficiency. Without the full support of the entire staff, efforts to digitize will face various obstacles.

#### 4. Delay in Collecting Invoice from Vendor

Delays that occur from the vendor in sending invoices result in obstacles in timely tax reporting. This situation can cause the company to miss the reporting deadline set by the tax authority, thus threatening with sanctions or fines. In addition, this delay also affects the accuracy of the company's financial statements.

#### 5. Data Input Error

Errors in data entry can result in inaccurate VAT calculations, potentially leading to sanctions from the tax authorities. These errors often occur due to a lack of internal controls or excessive workload on administrative staff. To solve this problem, an effective data validation system and training for employees are needed to improve the accuracy of their work.

Addressing the above issues requires a holistic approach, including the implementation of an integrated digital system, training for employees, and improved communication and coordination with vendors. With these steps, PELNI Services can improve its operational efficiency and ensure compliance with applicable tax regulations.

### 3. Solution

To overcome the various problems that have been identified in the process of verification and recapitulation of Value Added Tax (VAT) at PT Pelita Indonesia Djaya (PELNI Services), several strategic solutions can be implemented in an efficient manner. The following are the steps that can be taken:

#### 1. Implementation of Digital Administration System

Adopting integrated financial management software will speed up the process of tax invoice verification and VAT recapitulation. The system not only enables automation of various routine tasks, but also reduces manual workload and minimizes the risk of errors. By digitizing tax administration, efficiency and accuracy in data management will increase, providing easy access to information and ensuring compliance with applicable tax regulations. The implementation of systems such as Coretax, planned by the Directorate General of Taxes by 2025, can be the first step towards this digital transformation.

#### 2. Intensive Training for Employees

Conducting a comprehensive training program aims to improve employees' skills in using the latest technology and understanding tax regulations. This training not only reduces resistance to change, but also ensures a smooth transition to the digital system. Employees who have a deep understanding of tax regulations will be better able to perform their duties effectively and efficiently. Training materials may include the use of accounting software, e-Faktur systems, as well as updates on the latest tax regulations.

#### 3. Implementation of VAT Verification Automation System

Utilizing technologies such as Optical Character Recognition (OCR) to automatically scan and verify invoices is a significant step. This technology is able to recognize and extract important information from invoices quickly and accurately, thereby reducing reliance on manual input. With the implementation of OCR in tax invoice

management, efficiency, speed, and accuracy in tax invoice recapitulation will increase. In addition, this technology can be integrated with existing financial management systems, creating a smoother verification and recording process.

#### 4. Strengthening Tax Invoice Collection Procedures

Establishing a technology-based monitoring system to ensure that invoices from vendors are collected in a timely manner is a very important step. This can be done by developing a dedicated portal for vendors to upload invoices directly, thus speeding up the collection process and reducing delays. Effective communication with vendors regarding invoice submission deadlines and requirements can also help minimize delays. Implementing an automated notification system will remind vendors of invoice submission deadlines, ensuring adherence to set schedules.

#### 5. Development of Electronic Filing System

Creating a digital repository to store all VAT-related documents will facilitate access and management of information. The system should be equipped with efficient search features and ensure data security, allowing easy access for authorized parties when needed. Electronic filing will reduce reliance on physical documents, save storage space, and minimize the risk of document loss or damage. In addition, integration with financial management and taxation systems will support better data synchronization, both in the audit process and more efficient reporting.

By implementing the above solutions, PELNI Services can improve operational efficiency, reduce the risk of errors in VAT management, and ensure compliance with

applicable tax regulations. This digital transformation will not only provide short-term benefits in terms of productivity, but also strengthen the company's ability to adapt to regulatory changes and market dynamics in the future.

### 4. Outputs

The implementation of the solutions described earlier is expected to bring various positive impacts to PT Pelita Indonesia Djaya (PELNI Services). The following is a further explanation of the benefits that can be obtained:

#### 1. Improved Operational Efficiency

The digitization and automation of tax administration processes enables a reduction in the time required to complete routine tasks. By adopting a digital-based financial management system, PELNI Services can automate various processes such as invoice processing, reconciliation, and financial reporting. This not only speeds up workflow but also frees employees from repetitive tasks, allowing them to focus on more strategic and value-added activities. Studies show that the implementation of tax invoice digitization can significantly improve the efficiency of corporate tax administration. citeturn0search0

#### 2. Higher Data Accuracy

The use of automation systems in tax data management reduces the risk of human error that often occurs in manual processes. Technologies such as Optical Character Recognition (OCR) can scan and verify invoices automatically, ensuring that the data entered is accurate and consistent. As such, PELNI Services can rely on reliable data for decision-making and reporting, reducing the potential for errors that could negatively impact the company's operations and reputation. The implementation of Robotic

Process Automation (RPA) in accounting tasks is also proven to improve the accuracy and precision of financial data. citeturn0search3

### 3. Regulatory Compliance

The integrated system facilitates the monitoring and reporting of tax obligations, ensuring that the company always complies with applicable regulations. With automatic updates on regulatory changes, PELNI Services can proactively adjust its internal processes, avoiding potential sanctions due to non-compliance. In addition, digitizing tax administration allows companies to be more transparent and accountable in reporting, building trust with tax authorities and other stakeholders. The application of technology such as blockchain in the tax administration system can also improve efficiency and ease the compliance process. citeturn0search2

### 4. Cost Savings

The operational efficiencies gained from automation and digitization of processes contribute to cost savings in the long run. Reduced errors and increased process speed reduce the need for additional resources for corrections and troubleshooting. In addition, by reducing reliance on physical documents and storage space, companies can save on operational costs related to records management. The initial investment in technology will pay off through reduced operational costs and increased productivity. The use of expense management software can also help optimize a company's financial efficiency. citeturn0search1

### 5. Increased Employee and Vendor Satisfaction

Faster and more transparent processes not only increase internal efficiency but also improve vendor relations. With an automated

invoice collection system, vendors can submit and monitor the status of their invoices more easily, reducing potential conflicts and late payments. For employees, the reduction of manual and repetitive workloads increases job satisfaction and allows them to contribute more to challenging and meaningful tasks. A work environment supported by advanced technology can also improve employee morale and retention. The implementation of automation in the work environment is proven to have a positive impact on employee well-being. Citeturn0search5

Thus, the implementation of these strategies not only solves existing problems but also leads PELNI Services towards a comprehensive digital transformation. This will increase the company's competitiveness and adaptability in the modern era, ensuring that PELNI Services remains relevant and excels in the ever-evolving financial services industry.

## **B. IMPLEMENTATION AND METHODS**

The internship at PT Pelita Indonesia Djaya (PELNI Services) is specifically designed to provide practical experience for D3 Business Administration students in understanding the role of administration in the verification and recapitulation process of Value Added Tax (VAT). The following is an explanation of the implementation and methods used during the internship program:

### **Internship Implementation**

#### a. Internship Location

This internship program is carried out at the head office of PT Pelita Indonesia Djaya (PELNI Services), which is located at Jl. Gajah Mada No. 14, Central Jakarta. As a subsidiary of PT Pelayaran Nasional Indonesia (PELNI), PELNI Services focuses on supporting ship

operations, including financial and administrative services. The choice of this location is very relevant to the field of study taken, and provides an opportunity for the author to be directly involved in the company's tax administration process.

b. Implementation Time

The internship lasts for four months, starting from August 12, 2024 to November 29, 2024. Working hours followed the company's policy, which is Monday to Friday, from 08.30 to 17.00 WIB. The duration is designed so that the author can gain a deep understanding of the work cycle and administrative processes that take place in the company.

c. Author Background

The internship participants consisted of 5th semester students of the D3 Business Administration study program at the Faculty of Economics and Business. With a solid academic background in administration and finance, they already have the theoretical basis needed to understand business processes in the company. The main purpose of this internship is to bridge the gap between theory and practice, as well as prepare interns to enter the workforce with more relevant skills.

### **Internship Method**

The internship uses a hands-on approach in a real work environment, with a combination of methods as follows:

1. Direct Observation

The author conducted an in-depth observation of the workflow in the Finance Division, especially in the process of verification and recapitulation of VAT. This observation includes an analysis of:

a. Systems and Procedures:

Understand the steps applied in verifying tax invoices and preparing VAT

reports.

b. Operational Constraints:

Identify bottlenecks that often occur, such as delays in invoice collection or errors in data input.

c. Technology Used:

Assess the effectiveness of tools or software that support the tax administration process.

### **2. On-the-Job Training**

During his internship at PT Pelita Indonesia Djaya (PELNI Services), the author had the opportunity to be directly involved in various administrative tasks related to the verification process and recapitulation of Value Added Tax (VAT). Here are some of the main tasks carried out:

1. Tax Invoice Verification

The author is responsible for checking the validity and conformity of tax invoices with invoices and other supporting documents. This process aims to ensure that all transactions are in accordance with applicable tax regulations, so as to avoid the risk of errors that may result in tax penalties.

2. Data Input to System

After the verification process, valid transaction data is entered into the company's financial system with a high degree of accuracy. This is important to maintain the consistency and integrity of financial data that will be used in tax reporting as well as managerial decision-making.

3. VAT Recapitulation

The author also prepares monthly tax reports that include the calculation of total Input Tax and Output Tax. In addition, cross-checking of the inputted data was carried out, to ensure that there were no recording errors and all information was in accordance with

applicable tax regulations.

#### 4. Tax Document Filing

To support smooth administration, the author is tasked with managing the systematic storage of tax documents. This process includes grouping, digitizing, and archiving physical documents to make them easier to access when needed, especially in the audit and financial reporting process.

#### 5. Document Filing and Recapitulation

The author also inputs data into an Excel worksheet based on documents received from the center (PELNI). The data was recapitulated and sorted based on the ship's work letter (emploi). This step is important to ensure that all information related to company transactions is neatly organized and easily traceable.

#### 6. Use of SAP System

Experience in using Application Systems and Products in Data Processing (SAP) was also gained, to manage financial and operational administration data. SAP serves as a tool in recording financial transactions, tracking invoices, and managing company accounts to improve efficiency and data accuracy.

#### 7. Document Digitization

In an effort to modernize the administration system, the author prints and scans physical documents into digital format. This digitization aims to reduce dependence on physical documents, improve data accessibility, and ensure the security and sustainability of company documents.

#### 8. Payment Request Verification and Advance Accountability Report (LPJ UM)

Other duties include verifying payment request documents and advance accountability reports. This process ensures the completeness and validity of documents before they are submitted for payment, as well as preventing recording errors and ensuring

transparency in the company's financial administration.

#### 9. Calculation of Income Tax Deduction (PPh)

The author also calculates the Income Tax (PPh) deduction that will be applied to invoice payments. This calculation follows the applicable tax rate in accordance with Indonesian tax regulations, to ensure proper fulfillment of the company's tax obligations.

#### 10. Account Receivable (AR) Verification

In the receivables management process, the author verifies Account Receivable (AR) invoices before billing is made to customers. This step is important to ensure that all invoices issued are in accordance with the transactions that occurred, thus minimizing the risk of late payments from customers.

#### 11. Document Return to Related Division

In addition, the author is also responsible for returning processed documents to the relevant division, so that the administrative flow runs smoothly.

If there are errors or discrepancies in the documents checked, the writer is obliged to return them to the relevant division for revision. Coordination with other divisions is very important so that all documents can be corrected immediately, so that the administrative process runs smoothly.

#### 12. Preparation of Tax Receipts to Finance

As part of the tax administration process, the author prepares tax receipts that will be forwarded to the Finance division for further processing. These receipts serve as valid proof of transactions and become the basis for corporate tax reporting.

Through various tasks undertaken during the internship, the author gained hands-on experience in handling tax administration

processes in a corporate environment. Involvement in activities such as invoice verification, VAT recapitulation, use of the SAP system, and management of tax documents provided a deeper understanding of the importance of effective administration in supporting company compliance with tax regulations. In addition, this experience also helped the author to develop the technical and communication skills required in the working world.

### 3. Guidance and Evaluation

During the internship program, the Author received intensive guidance from experienced supervisors, including:

#### - Tax Administration Techniques

Debriefing on procedures and best practices in tax administration management.

#### - Use of Digital Systems

Training in operating financial software such as SAP or electronic tax invoice management systems.

#### - Understanding of Tax Regulations

Providing the latest information related to tax regulations and their implications for the company's operations.

Evaluation of the Author's performance is carried out regularly through direct feedback, discussion of challenges faced, and assessment of adaptability and application of knowledge learned.

### 4. Material Studied

During the internship program at PT Pelita Indonesia Djaya (PELNI Services), the author gained in-depth insight into various aspects of business administration, especially in the field of tax management and corporate finance. The material taught integrates academic theory with work practices that apply in the industrial world.

### 1. Tax Administration

Tax administration is a fundamental aspect in the operation of a company. The author gains an understanding of the basic concepts of taxation, the various types of taxes applicable in Indonesia, and the tax obligations that companies must fulfill in accordance with existing regulations, such as Law No. 42 Year 2009 on Value Added Tax (VAT). In addition, the author is also introduced to the tax collection, reporting, and payment mechanisms required to ensure compliance with applicable regulations.

### 2. VAT Verification and Recapitulation Technique

The author studies the steps in ensuring the validity of tax invoices by matching them with actual transactions and supporting documents. This process aims to prevent recording errors and ensure that the company is not penalized due to discrepancies in tax reporting. In addition, the author also learned how to prepare an accurate VAT report to be submitted to the tax authorities.

### 3. Digitization of Financial Administration

In today's digital era, the application of digitalization in administration is very important in managing company finances. The author is given an understanding of the use of digital-based accounting information systems, such as SAP (Systems, Applications, and Products in Data Processing), which is used for recording financial transactions and tax administration. This technology aims to increase efficiency, reduce the risk of human error, and speed up the process of verification and tax reporting.

### 4. Tax Document Management

Tax document management is a vital

aspect to support audit processes and accurate reporting. The author is trained in effective strategies for digital archiving, data security techniques, as well as document accessibility procedures for audit purposes. Digitalization of filing aims to reduce reliance on physical documents, simplify data retrieval, and increase transparency in financial administration.

#### 5. Financial Analysis Practicum

In the academic context, the author applies the theory from the Financial Statement Analysis Practicum course by evaluating the company's financial statements. One of the techniques used is financial ratio analysis, which includes analyzing the company's profitability, liquidity, and solvency. Based on research from the Journal of Indonesian Accounting and Finance (JAKI), University of Indonesia, this analysis is very important for stakeholders in making strategic decisions.

During the internship, the author was actively involved in analyzing the health of financial statements at each month closing period as well as compiling a recapitulation of input VAT from various company business transactions. This activity allows the author to understand the relationship between tax management and financial statements.

#### 6. Indonesian in Business Administration

In the professional world, the use of effective Indonesian that adheres to scientific principles is indispensable, especially in the preparation of formal and administrative documents. The author applies this skill in the preparation of payment submission letters, financial accountability reports, and other forms of written communication. Clarity of sentences and freedom from ambiguity are important aspects to convey information well in business communication.

#### 7. Taxation in Business Context

The taxation material studied includes an understanding of the basics of tax law, collection mechanisms, and tax classifications that apply to companies. This understanding is very important in managing company finances in order to carry out tax obligations efficiently.

Based on research published in the Indonesian Journal of Accounting and Finance, tax compliance, including Value Added Tax (VAT) and Income Tax (ITA), plays a crucial role in maintaining the company's financial stability. During the internship, the author directly applies this knowledge through verifying tax invoices, matching tax reports with financial transactions, and ensuring that the company fulfills tax obligations in a timely manner and in accordance with applicable regulations.

#### 8. Report Writing Technique

In the Report Writing Techniques course, students are taught to compose structured and systematic reports, following a writing format that conforms to academic and business standards. During the internship period, the author utilized this skill in the formation of the MBKM internship report, which involved data collection through observation and interviews. One example of the direct application of this skill is when the author conducted an interview with the finance division regarding the procedure for making accountability reports related to the company's operational expenses.

#### 9. Corporate Budget Practices

This course thoroughly explores budgeting techniques, including sales forecasting, production budgets, and cash receipts and disbursements budgets.

In the scope of work, the author applies this knowledge by contributing to the preparation of monthly budgets for each

division at PELNI Services. This process is carried out at the beginning of each month to ensure that each division receives an allocation of funds in line with the company's operational targets and needs.

#### 10. Management Accounting in Financial Administration

In the Management Accounting course, the author studies the financial planning and control of the company. Internship activities related to this material include verifying payment requests for various company operational needs.

This task reflects the principles of management accounting, such as cost control, budget planning, and optimizing the use of financial resources. By applying this theory in practice, the Author gains hands-on experience in more effective and strategic financial management.

#### 11. Business Law in Tax Management

The Business Law course focuses on regulations governing trade, production, and exchange of goods and services. In the context of an internship, this understanding of business law is applied in the calculation and withholding of Income Tax (PPh).

The author is responsible for calculating Income Tax (PPh) deductions on invoice payments, as part of the business law regulations that apply in the company. In addition, the author also collaborates with the Legal division to consult on tax laws that apply at PELNI Services, to ensure compliance with existing regulations.

Through the integration between academic theory and real work practices, the Author gains a thorough understanding of business administration, taxation, accounting, business law, and financial digitalization. The materials covered during the internship

program not only enhance technical skills, but also strengthen analytical, business communication, and financial management abilities.

With this experience, the author is better prepared to enter the professional world, especially in the field of financial administration and corporate taxation

### C. RESULTS AND DISCUSSION

#### 1. Implementation of Solutions to Overcome Problems Based on the results of the internship at the Finance Division of PT.

Based on the internship experience in the Finance Division of PT Pelita Indonesia Djaya (PELNI Services), it was revealed that manual tax administration management has various challenges, including delays in verifying tax invoices, errors in entering data, and difficulties in archiving and accessibility of tax documents. To overcome these problems, a number of solutions were implemented during the internship program, as follows:

#### 1. Digitalization of Administration System

##### a. SAP Software Utilization

The implementation of SAP (Systems, Applications, and Products) aims to automate the recording and tracking of financial transactions. With SAP, financial data integration takes place in real-time, minimizing manual errors and improving operational efficiency. In addition, the integration of e-Faktur with SAP allows companies to manage electronic tax invoices more efficiently, reduce the risk of errors, and ensure compliance with existing tax regulations.

##### b. Use of Excel in Data Recapitulation

Although SAP provides a comprehensive solution, Microsoft Excel remains important in the data recapitulation process. Excel is used to organize tax invoice information and ensure

compliance with supporting documents. The flexibility offered by Excel makes it easy to customize to a company's specific needs and supports more in-depth data analysis.

c. Digitization of Tax Document Filing

The transformation from physical archiving to digital format is done to reduce the risk of document loss or damage and accelerate data accessibility when needed, especially during the audit process. Scanned tax documents are stored in a centralized document management system, so that search and retrieval of data can be done more efficiently. This step is in line with the Directorate General of Taxes' initiative to encourage the digitization of tax administration through services such as e-Faktur and e-Billing.

2. Improved Tax Invoice Verification Procedures

a. Cross-Checking between Tax Invoice and Invoice

The verification process is emphasized by cross-checking between tax invoices and invoices to ensure that the transaction data is consistent. This step is important in preventing discrepancies that can negatively impact the company's financial statements and tax obligations. Through SAP integration, this process can be automated, which reduces manual intervention and improves data accuracy. .

b. Verification of Taxpayer Identification Number (NPWP) and Supporting Documents

Verification of NPWP and supporting documents is carried out to ensure that transactions are carried out with registered parties and fulfill tax requirements. This step helps companies maintain compliance with regulations while avoiding potential sanctions from tax authorities. Optical Character Recognition (OCR) technology can be used to

speed up the verification process by automatically scanning and recognizing text on documents.

c. Systematic Value Added Tax (VAT) Recapitulation

The VAT recapitulation process is carried out systematically to ensure accurate tax calculations before being reported to the tax authorities. By utilizing automation features in SAP, companies can minimize the risk of calculation errors and ensure that all transactions subject to VAT are recorded correctly. This integration also facilitates more efficient and timely tax reporting.

3. Employee Training and Assistance in Technology Adaptation

a. Training on the Use of SAP and Other Financial Management Systems

To ensure the technology implementation goes well, intensive training is provided to employees on the use of SAP and other financial management systems. The training covers basic to advanced understanding of features relevant to daily tasks, such as transaction recording, invoice verification, and financial reporting. Thus, employees are able to operate the system confidently. and efficiently.

b. Introduction to Optical Character Recognition (OCR) Technology

OCR technology is here to speed up document verification by minimizing human error when entering data. With the ability to convert physical documents or images into editable and searchable text, OCR simplifies the process of digitizing and archiving documents. The application of OCR in tax invoice management also serves to automate the extraction of important data, which reduces processing time and improves accuracy.

c. Assistance in the Technology Adaptation Process

In addition to formal training, ongoing

mentoring is provided to help employees adapt to technological change. This approach includes regular consultation, troubleshooting and feedback sessions to ensure that every employee feels supported in the transition to digital systems. It also aims to identify and overcome resistance to change, while building a work culture that is proactive towards technological innovation.

It is hoped that the implementation of these solutions can improve efficiency and accuracy in managing tax administration at PT Pelita Indonesia Djaya (PELNI Services), and ensure compliance with applicable regulations.

## 2. Indicators of Success

The success of implementing a digitalization solution in tax administration at PT Pelita Indonesia Djaya (PELNI Services) can be measured through a number of key indicators that show increased efficiency and accuracy in the process. The following is an in-depth analysis based on data obtained by during the internship program, as well as support from relevant academic literature

### 1. Improved Efficiency of Administrative Processes

The use of digital systems has brought significant changes in various aspects of tax administration. The table below illustrates the comparison of performance before and after digitalization:

Indicator	Performance Comparison	
	Before Digitization	After Digitization
Tax Invoice Verification Time	3-5 days	1-2 days
Data Input Accuracy	80%	98%
Late Invoice	40%	10%

Collection		
Risk of Tax Miscalculation	15%	5%

Analysis:

#### a. Tax Invoice Verification Time

Before digitization, the verification process took between 3 to 5 days. After the implementation of the digital system, the time was reduced to 1 to 2 days, reflecting a 50% increase in efficiency. This finding supports research by Lawita et al. (2021), which states that digitization in tax administration can speed up the verification process and data processing.

#### b. Data Input Accuracy

The data input accuracy rate rose from 80% to 98%, representing an 18% reduction in errors. This improvement occurred thanks to the automation of the input process through the digital system, which reduced manual intervention and the risk of human error. Research by Widodo (2021) also underlines that the implementation of digital systems improves accuracy and efficiency in tax data management.

#### c. Late Invoice Collection

Prior to digitization, 40% of invoices experienced delays in collection. Post-implementation, the percentage dropped to 10%, representing a 30% improvement. Digitization enables real-time archiving and collection of invoices, which optimizes compliance with reporting deadlines.

#### d. Risk of Tax Miscalculation

The risk of errors in tax calculation decreased from 15% to 5%, representing a 10% reduction. Digital systems provide automated calculation tools that reduce errors due to manual calculations. Andriana et al. (2021) also emphasized that the use of information technology in the tax system increases the accuracy and reliability of

calculations.

With the successful implementation of digitalization, PT Pelita Indonesia Djaya (PELNI Services) showed significant improvements in the efficiency and accuracy of the taxation process. This is proof that investment in information technology has a very positive impact, both for the company and for tax administration as a whole.

The implementation of digitalization in tax administration at PT Pelita Indonesia Djaya (PELNI Services) has shown significant improvements in process efficiency and accuracy. Some indicators of success from the implementation of this digital solution include a reduction in verification time, increased data accuracy, a decrease in delays in invoice collection, and minimization of the risk of tax calculation errors. These findings are in line with the academic literature that reveals that the digitization of tax administration contributes positively to corporate tax performance and compliance.

### 3. Drivers and Barriers to Implementation

The successful implementation of digitization in the administration of Value Added Tax (VAT) at PT Pelita Indonesia Djaya (PELNI Services) is influenced by various factors that can be both drivers and obstacles in this process. The following is an in-depth analysis of these factors, supported by findings from the internship report and relevant academic literature.

#### A. Driving Factors

##### 1. Management Support

The management of PT PELNI Services demonstrates a strong commitment to supporting digital transformation. This includes providing the necessary resources, such as investment in software and information technology infrastructure, as well as creating policies that encourage the

adoption of digital systems. Support from management is the key to success in implementing new technology, as revealed by Putri (2017) in a case study of SAP implementation at Pupuk Indonesia Holding Company.

##### 2. Technology Availability

The use of software such as SAP and Microsoft Excel greatly simplifies the process of recording, reconciling, and reporting tax data. SAP, as an integrated ERP system, allows automation of various business processes, including tax administration, which ultimately reduces manual errors and increases efficiency. Research by Putri (2017) shows that the use of SAP in companies can improve operational efficiency and data accuracy.

##### 3. Employee Awareness of Efficiency Digitalization

Increasing employees' understanding and awareness of the benefits of digitization in tax administration facilitates the adaptation process to the new system. Effective training and socialization play an important role in building this awareness. According to Ullu and Hermi (2024), a good understanding of taxation has a positive effect on compliance and the ability of employees to adapt to a modern tax system.

#### B. Inhibiting Factors

##### 1. Resistance to Change

Some employees show resistance to change, tending to feel more comfortable with long-established manual methods. This could be due to uncertainty, lack of understanding, or concerns about the complexity of the new system. Putri (2017) mentions that resistance to change is a common challenge in implementing ERP systems such as SAP, and handling this situation requires an effective change management strategy.

##### 2. Limitations of Technology Training

Lack of adequate training in the use of

digital systems such as SAP can hinder the effectiveness of implementation. Employees who do not receive sufficient training may experience difficulties in operating the system, which has a direct impact on work productivity and accuracy. Putri (2017) emphasizes the importance of a comprehensive training program to ensure all users can run the system properly.

### 3. Delay in Collecting Invoice from Vendor

Although internal companies have adopted digital systems, delays in invoice collection from external vendors who still use manual processes can hamper overall efficiency. Reliance on third parties that have not been digitally integrated creates bottlenecks in the tax administration process. Putri (2017) notes that integration with business partners who still use manual systems is one of the challenges in implementing ERP systems.

### **Strategies to overcome inhibiting factors**

To overcome these inhibiting factors, several strategies can be implemented:

#### 1. Effective Change Management

Involve employees in the change process from the beginning, provide socialization, and explain the benefits of the new system to increase acceptance and reduce resistance.

#### 2. Training and Competency Development

Organize a comprehensive and ongoing training program to ensure all employees have the necessary skills to operate digital systems.

#### 3. Collaboration with Vendors

Encourage vendors to adopt digital systems or integrate their processes with company systems to reduce delays and improve efficiency.

By identifying and understanding the

factors that encourage and hinder, PT PELNI Services can design the right strategy to ensure the successful implementation of digitalization in tax administration.

## **D. CLOSING**

### **Summary**

Based on the results of the analysis and discussion that has been carried out, it can be concluded that the role of administration in the verification and recapitulation process of Value Added Tax (VAT) at PT Pelita Indonesia Djaya (PELNI Services) has a very important significance in ensuring tax compliance and the company's operational efficiency. Good administrative practices support companies in reducing recording errors, speeding up the invoice verification process, and increasing accuracy in tax reporting to the competent authorities.

The implementation of digitalization in tax administration has brought significant positive changes. Several indicators show an increase in efficiency, such as a reduction in invoice verification time from 3-5 days to 1-2 days, an increase in data input accuracy from 80% to 98%, and a decrease in the risk of tax calculation errors from 15% to 5%. This success is supported by several key factors, including strong management support, technology availability, and employee awareness of the benefits of digitization.

However, this implementation also faces a number of obstacles, including resistance to change, limitations in technology training, and delays in invoice collection from external vendors. Therefore, these hindering factors need to be effectively managed so that digital transformation in tax administration can run optimally and sustainably.

### **Advice**

From the analysis that has been carried out, the following are some suggestions that can be proposed to improve administrative

effectiveness in the process of verification and recapitulation of VAT at PT PELNI Services:

#### 1. Enhance Digitalization Training Program

To overcome resistance to change, companies are advised to organize intensive and continuous training on the use of digital systems, such as SAP and other tax management software. With more thorough training, employees can be more confident in adopting new technologies and utilizing them optimally.

#### 2. Accelerate Digital Integration with Vendors

One of the main obstacles in the tax administration process is the delay in collecting invoices from vendors. Therefore, it is recommended that PT PELNI Services develop a cloud-based digital system or vendor portal that allows vendors to upload invoices directly. This can speed up the process of collecting and verifying tax invoices.

#### 3. Improve Tax Process Automation System

Companies can optimize the use of technologies such as Optical Character Recognition (OCR) to automate the tax document verification process and reduce data input errors. In addition, the utilization of Artificial Intelligence (AI) in tax analysis can help in detecting discrepancies or potential errors in VAT calculations.

#### 4. Implement a Periodic Evaluation and Monitoring System

To ensure the effectiveness of digitization, companies need to conduct regular evaluations of the systems that have been implemented. Periodic audits and feedback from employees can be used as a basis in identifying areas that need to be improved or optimized.

By implementing these steps, PT

PELNI Services is expected to further improve the efficiency of tax administration and ensure compliance with applicable regulations.

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Hopefully the results of the research and discussion in this article can provide benefits not only for PT PELNI Services, but also for readers who are interested in tax administration management in the digital era.

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