

## Enhancing Value Added Tax SPT Reporting: A Case Study of the Role of e-Invoicing

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### ABSTRACT:

**Purpose:** The e-Invoice system, developed by the Directorate General of Taxes (DJP), aims to streamline the digital tax invoice creation process for PKP. The effort is intended to reduce the risks of tax invoice forgery and fabricated invoices impacting VAT payable. Therefore, this study aims to explore and evaluate the adoption and effectiveness of electronic invoice-based SPT reporting of VAT Periodic SPT submissions at PT. TTS.

**Method:** This study adopted a qualitative methodology, leveraging primary data obtained from PT. TTS. The data was collected through observation on site, interview with PT. TTS key personnel, and documentation.

**Findings:** The results demonstrate that the level of e-invoice implementation at PT. TTS complies with DJP regulations. Additionally, this e-invoice application is highly efficient and enhance the processing electronic invoices for SPT reporting.

**Implication:** The findings suggest that the e-Invoice system complies with DJP regulations, validating the framework set by the Directorate General of Taxes. DJP could encourage further adoption and refinement of digital tax reporting systems. The effectiveness of e-invoicing implies that other organizations could achieve similar improvements in efficiency and accuracy by adopting e-Invoicing.

**Originality:** The use of a qualitative case study approach at PT. TTS provides in-depth insights into the practical implementation and effectiveness of e-Invoicing, which adds a real-world perspective to existing literature. This focused approach fills a gap in the literature and provides targeted insights.

**Keywords:** e-Invoicing, SPT Reporting, Value Added Tax (VAT).

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## INTRODUCTION

Indonesia's economic growth is becoming increasingly rapid, accompanied by a rising population. As a result, achieving fair and equitable development necessitates the intensification of infrastructure projects. This can be done by exploring domestic sources of financing, particularly in the form of taxes (Jannah & Horri, 2023). Taxes are the primary source of government capital. They are utilized for building and developing various types of infrastructure such as bridges, roads, schools, and other government facilities. The government has set ambitious targets for increasing the collection of taxes. To meet these goals, the Directorate General of Expenses (DJP) has been appointed as the tax authority. They are tasked with carrying out reforms to ensure optimal tax collection. The DJP aims to ensure that taxpayers adhere to the regulations to avoid any fraud when submitting taxes to the state (Yanto, 2020). By following these measures, the government hopes to strengthen the infrastructure needed for continued economic growth and development.

In line with the development of technology and the government's desire to prevent misuse of tax invoices, the Directorate General of Taxes (DJP) created a new breakthrough such as the use of an e-invoice management system. e-invoice is a tax invoice created and made possible by the electronic system provided by the Directorate General of Taxes (DJP) based on PER-16/PJ/2014 (Firmansyah, 2016). In 2014, the DJP issued Regulation Number PER-16/PJ/2014 regarding methods for creating and reporting tax invoice forms electronically. These regulations provide information about the steps for creating and reporting electronic tax invoices. In accordance with DJP decision no. 136 / PJ/2014 concerning decision making for Taxable Entrepreneurs (PKP) who are required to manage electronic tax invoices (Anggraeni et al., 2021). Sales of services and goods may affect a company's tax bill. This may affect the amount of VAT paid. As a modern application, the use of e-invoicing still leaves many questions regarding its application and the obstacles to its use (Firmansyah, 2016; Sarumaha & Budiyantara, 2024).

As a state institution that has responsibility for the taxation division, the Directorate General of Taxes has an important role in formulating policies to maximize tax revenues for the state. Value Added Tax (VAT) This is among the most popular taxes in the country in terms of income. VAT is a type of indirect tax that allows third parties to cover the costs of paying it. Due to the fact that it is indirect, even though the seller pays tax to the state, the cost of value added tax is borne by the buyer and becomes the cost of goods that must be prepared by the customer. In the event that there is an exchange or transfer of BKP by PKP, a tax invoice must be issued in accordance with the provisions (Ndruru, 2023).

This research was conducted at PT. TTS which is located in Surabaya, East Java. PT. TTS is a private company engaged in the pharmaceutical distributor of finished medicines. As part of its business, PT. TTS collects VAT when sales transactions occur. Therefore, a tax invoice must be made for this collection. VAT recording at PT. TTS includes output tax and input tax. In its reporting PT. TTS has implemented e-invoicing in accordance with applicable regulations. In research by Maria, et al., (2018) on the analysis of the application of e-invoicing in procedures and making tax invoices as well as reporting Regular VAT SPT shows the results that regular VAT SPT reporting is still the same as before the e-invoicing, and there are still delays in reporting.

Despite the widespread adoption of e-invoicing systems, there remain significant questions regarding their implementation and the obstacles faced by businesses in their usage. While previous research has explored the application of e-invoicing in tax reporting, there is a lack of comprehensive studies that evaluate its effectiveness specifically in the context of VAT Periodic SPT submissions. Furthermore, the practical challenges and benefits experienced by individual companies, like PT. TTS, have not been extensively documented. This research seeks to fill this gap by providing an in-depth analysis of the adoption and effectiveness of e-invoicing at PT. TTS. The research question is:

**RQ:** How effective is the e-Invoice system in improving the accuracy and efficiency of VAT Periodic SPT reporting at PT. TTS?

This study offers a unique contribution by focusing on the real-world application and impact of e-invoicing on VAT Periodic SPT reporting within a specific company. Unlike prior studies that may have generalized the effects of e-invoicing, this research provides detailed insights into its implementation and efficacy at PT. TTS. The qualitative methodology, based on primary data collected through on-site observations, interviews, and documentation, adds a layer of authenticity and practical relevance that distinguishes it from studies relying solely on secondary data. The findings of this research have several important implications for policy and practice. First, by demonstrating the compliance of PT. TTS's e-

invoicing system with DJP regulations, the study validates the regulatory framework and supports its broader adoption. Second, the research highlights the potential of e-invoicing to enhance the efficiency and accuracy of VAT reporting, thereby contributing to the broader goal of optimizing tax collection and fraud prevention. These contributions are expected to inform future policies and practices in digital tax reporting and support the ongoing efforts to modernize the tax administration system in Indonesia.

## LITERATURE REVIEW

### Tax Definition and Function

Taxes are contributions from the public that are paid into the state treasury by law (mandatory) without being given compensation (consideration) that can be proven to be true, to pay for financing (Resmi, 2014; Suryaningrum, 2024). Tax is necessary to transfer half of the assets to the state treasury due to circumstances, events or actions giving special status, this will be subject to fines in accordance with the guidelines organized governance that can be enforced, there is no mutual benefit and direct cooperation between countries to maintain general welfare (Resmi, 2014).

According to Law no. 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP), taxes are a state obligation according to law and are voluntary contributions made by individuals or legal entities. The 1945 constitution stated that expenditures and other commitments necessary for the state plan were controlled by law. Based on Article 27(1), the legal basis for taxation in Indonesia is Article 23(A) of the 1945 Constitution (Amendment IV), which regulates different levies and commitments which are the state's obligations to be regulated by statutory regulations (Halomoan & Sitabuana, 2022).

According to Epriliyana et al., (2020), taxes serve two primary objectives. The first objective is the budgetary function, where taxes act as a crucial source of funding for government expenditures. Within the national budget (APBN), taxes contribute significantly to national income, supporting various government financing needs. The second objective is the regulatory function, where taxes are used as tools to shape and implement political, social, and economic policies. Regular taxes play a key role in organizing and carrying out actions that align with these policy goals. By fulfilling both budgetary and regulatory functions, taxes are integral to the overall governance and development of the country.

### Value Added Tax (VAT)

VAT is a fee collected on the additional value of administration or products distributed from the manufacturer to the buyer. Law no. 42 of 2009 is the main legal basis for implementing VAT in Indonesia. Entrepreneurs who are not taxpayers or indirect taxpayers pay the taxes for which they are responsible. In calculating VAT paid with PKP, it is also known as output tax and input tax, because entrepreneurs are responsible for calculating, recording, paying and reporting VAT (Suryaningrum, 2019). Sukardji (2015:3) states VAT is a tax levied on funding for the use of individuals and the government as labor and agricultural products charged to the state financial plan.

After the Law about cost of goods sold was passed, the VAT rate changed. The current consumption tax law sets the consumption tax rate at 10%. This tax rate will apply until March 2022. Starting April 1 2022, 11% will apply considering the HPP regulations. This rate will increase again to 12% on January 1 2025. The HPP Law also provides space for the application of special VAT rates for certain types of goods or services and business fields. Law No.2021 Harmonization of the tax system in 2021 or a series of three% business cycles. However, it is not explained which criteria or regions will be subject to final VAT. This special tariff uses the final tariff provisions for sales regulated by the Minister of Finance (PMK) (Larasati, & Wibowo, 2022).

### Taxable Entrepreneurs (PKP) and Tax Report (SPT)

In Regulation no. 42 of 2009, PKP is a business visionary who provides the availability of labor and products that can be taxed. Business actors moving merchandise available under the VAT Law, except for small business visionaries, are obliged to organize their business so that it is considered a PKP, unless the provisions are limited by the Minister of Finance. Minister of Finance Regulation No. 1 states: 197/PMK.03/2013, independent companies are business actors that provide labor and products that have a turnover of no more than IDR 4,800,000,000.00 (Arifatunnisa, & Witono, 2022).

According to [Suryaningrum \(2019\)](#), the definition of SPT is a letter issued by citizens to detail the calculation or installments of duties, assets and obligations in accordance with the regulations for charging available and unavailable goods. Strategies to fulfill expenditure freedoms and commitments have been directed in law no. 80 of 2007. In other words, SPT is a way for taxpayers to report, account for and pay their tax debt ([Maria et al., 2018](#)).

### **Tax Invoice and e-Invoice Definition**

A tax invoice serves as concrete evidence of tax collection when Business Taxable Entrepreneurs (PKP) submit Taxable Goods and/or Services (BKP/JKP). PKPs are mandated to issue tax invoices for every instance of transporting labor and goods within the designated area. It is the responsibility of all PKPs to create these tax invoices. This document is essential, as it provides verification that the VAT deduction method has been properly implemented. By issuing tax invoices, PKPs ensure that the appropriate tax collection process is documented and compliant with regulations ([Mardiasmo, 2016](#)).

E-Invoice is a tax invoice created through an electronic framework and determined and given by the General Tax Administration or Directorate General of Taxes. Electronic tax invoices are a further development of the Directorate General of Taxes in developing the administration of value added tax (VAT), which previously developed the application for an electronic notification letter (e-SPT) in 2010. The application prepared by the Directorate General was created due to causes such as tax evasion, one of which is the misuse of tax invoices which still occurs today, tax invoices issued by taxpayers who are not PKP, delays in issuing tax invoices, decreased PKP consistency, and the added value of fee income is not ideal ([Gunawan & Pramesti, 2023](#)). Apart from that, the high weight of the Directorate General's regulations also adds to the burden, indicating that the electronic system approach to tax invoices is a productive arrangement that may be able to increase the effectiveness ([Harefa et al, 2023](#)) of the Directorate General of Taxes and PKP itself ([Ndruru, 2023](#)).

## **RESEARCH METHOD**

This research uses qualitative methods. Qualitative research techniques are research methods based on postpositivism philosophy which studies the state of natural objects ([Sugiyono, 2017](#)). According to Moleong as quoted in [Arifiyanto & Kurrohman \(2014\)](#), qualitative research is essentially research with a purpose, where data collection consists of collecting data, processing data or analyzing data, and compiling data, which is carried out through observation, interviews, and even documentary research. During this phase, researchers try to find and collect data from sources that are relevant to the problem being studied. The information source is the subject from which the examination information source is obtained. In the case of exploration involving interviews to gather information, the source of the information is known as the source as the individual who answers or provides answers which are recorded in hard copy or verbal form ([Sujarweni, 2014](#)). The information used for this research is very important information. [Maulidi \(2016\)](#) defines primary data as information collected directly from the source, usually through interviews, or observations of objects, events, or test results from which the data (object) is sourced.

The method used to collect data is an important part of research because the aim of the research is to obtain sources of information. Thus, data collection techniques can be carried out in different social environments by taking into account different sources and different methods that are considered appropriate for the research. There are three data collection techniques, namely: (1) The most well-known technique for collecting information for use in subjective exploration is interviews. In-depth interviews with the tax department are very important to gain a deeper understanding of how e-invoices are used in reporting VAT SPTs and the effectiveness of using e-invoice applications (2) Documentation is a collection of lists of past events. Documentation in the form of someone's writing, drawing or monumental work. Documentation for this research such as sales reports, purchases, and e-invoice application features (3) Observation is the basis of all scientific knowledge. Scientists can only base their research on data or facts about the world they observe ([Sugiyono, 2017](#)). The observations made in this research are how to use e-invoicing to match existing sales and purchase data within the company.

## RESULTS AND DISCUSSION

### Implementation of e-Invoicing at PT. TTS

PT. TTS is registered as a PKP and started using e-invoicing since the company was founded, namely 02 May 2023. PT. TTS uses an e-invoice program for Windows 32-bit with the latest version 3.2.0.0. Tax Department PT. TTS is responsible for carrying out analysis and review of all company transactions to find out whether there are tax aspects in each transaction carried out and identifying the types of taxes arising from these transactions, as well as finding whether there are any taxes that have not been reported. Duties of the Tax Department at PT. TTS creates a tax invoice every day and uploads it to e-invoice, combining the printed tax invoice with the sales invoice. Every month the Tax Department will make a monthly SPT, report VAT and pay the VAT and every year the Tax Department will make an annual SPT.

### Imposition of VAT on PT. TTS

Business actors are not only subject to income tax but also pay Value Added Tax (VAT). This tax is collected and paid by PKP but is the responsibility of the final consumer. However, not all types of business are subject to VAT or sales tax. There are two types of VAT calculations, namely purchase or input tax and sales or output tax. Input VAT is VAT paid when PKP purchases, obtains or produces a product. Meanwhile, outbound VAT is the VAT that is taken when the PKP sells the product. In accordance with Law Number 7 Period 2021 concerning Harmonization of Tax Regulations (UU HPP), public authorities will increase the VAT rate to 11% starting April 1 2022. The rates applied to PT. TTS to collect VAT on sales and purchases of goods is 11%. This explanation was based on the interview with the tax employee, as follows:

*“Yes...since the implementation of the new VAT, we have applied VAT according to the regulations at a rate of 11%. We apply this VAT to the sale of goods subject to VAT, such as pharmaceutical products sold by our company.” (AA, Tax Department)*

The following is PT. TTS's calculation which charges VAT on the sale and purchase of Taxable Goods.

1. December 2023 PT. TTS sold 12 Pimtrakol Lemon SYR 60 ML drugs at a price of IDR 13,329 to PT. Trijaya Makmur. So here is the VAT calculation:  
 Total DPP = 12 x IDR 13,329 = IDR 159,948  
 VAT = IDR 159,948 x 11% = IDR 17,594.28  
 Thus, the VAT paid by PT. TTS for sales to PT. TMR is IDR 17,594.
2. In December 2023 PT. TTS purchased the drug Piroxicam 10 MG of 10 at a price of IDR 11,959 from PT. Merpati Jaya. So here is the VAT calculation:  
 Total DPP = 10 x IDR 11,959 = IDR 119,590  
 VAT = IDR 119,590 x 11% = IDR 13,154.9  
 Thus, the VAT that PT. TTS for purchasing from PT. JMP is IDR 13,154.

Table 1 and 2 shows the total sales purchases of PT. TTS for 3 months from October – December 2023, respectively.

**Table 1.** Example of VAT on Sales (in Million IDR)

| Month    | DPP   | VAT (11%) |
|----------|-------|-----------|
| October  | 6,986 | 768       |
| November | 6,506 | 716       |
| December | 6,485 | 713       |

Source: PT. TTS Documentation - processed

**Table 2.** Example of VAT on Purchases (in Million IDR)

| Month    | DPP   | VAT (11%) |
|----------|-------|-----------|
| October  | 6,984 | 768       |
| November | 6,550 | 720       |
| December | 5,012 | 551       |

Source: PT. TTS Documentation - processed

**Steps for creating a tax invoice**

The Tax Department creates tax invoices with the e-invoice application from DJP. This procedure was obtained from interviews, direct observation and practice in the company. Interview result to obtain creating tax invoice with e-invoice:

*“We have been using e-invoices for several years now, if I’m not mistaken, since there was an application from DJP. Later you can practice the steps in making an e-invoice...”.* (AA, Tax Department).

The following is the procedure for creating a tax invoice with e-invoice:

1. The Tax Department receives requests for making invoices such as tax invoices, minutes, SPJ, etc. directly or via email from the Business or Administration Department and the Finance or Billing Department. Steps to upload a tax invoice to e-invoice:
  - a) User logs in to the e-invoice application (see Figure 1).



**Figure 1.** E-Invoicing Login

- b) Select Reference then Invoice Number Reference (see Figure 2).



**Figure 2.** Reference Menu

- c) Enter the Reference Invoice Number that you have obtained.
    - d) After that, click the Invoice menu. Select Output Tax then select Import (see Figure 3).

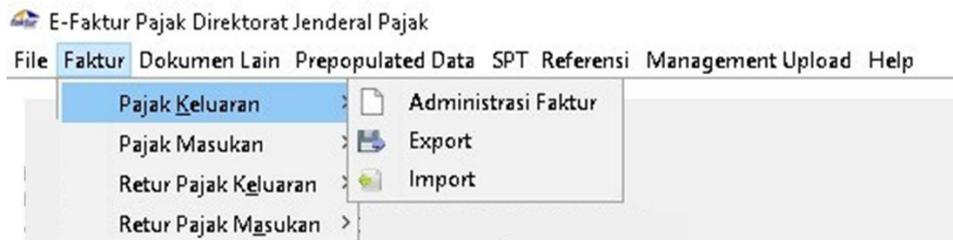


Figure 3. E-Invoice Menu

- e) Select a file in CSV format containing company sales and then import it.
- f) Select input tax again then select Invoice Administration.
- g) After that, select Filter then select the date according to what will be uploaded (see Figure 4).

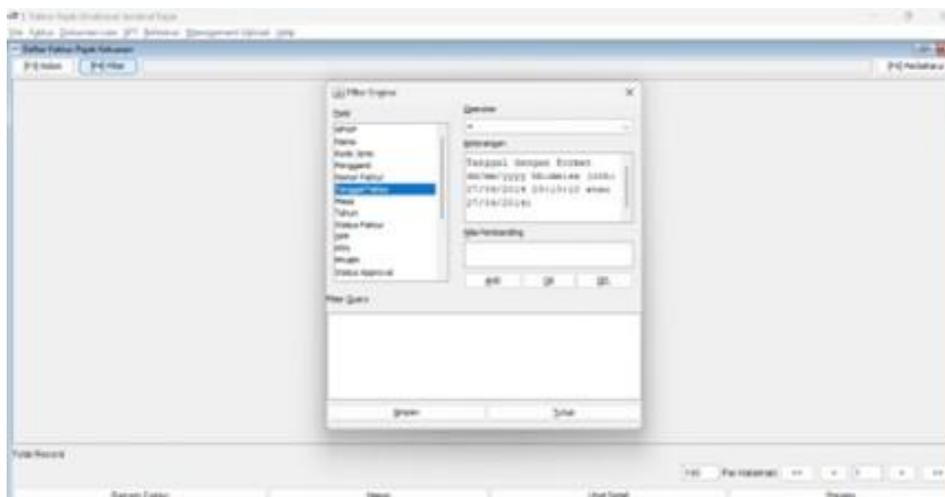


Figure 4. Filter

- h) and after that select the tax invoice that will be uploaded (see Figure 5).

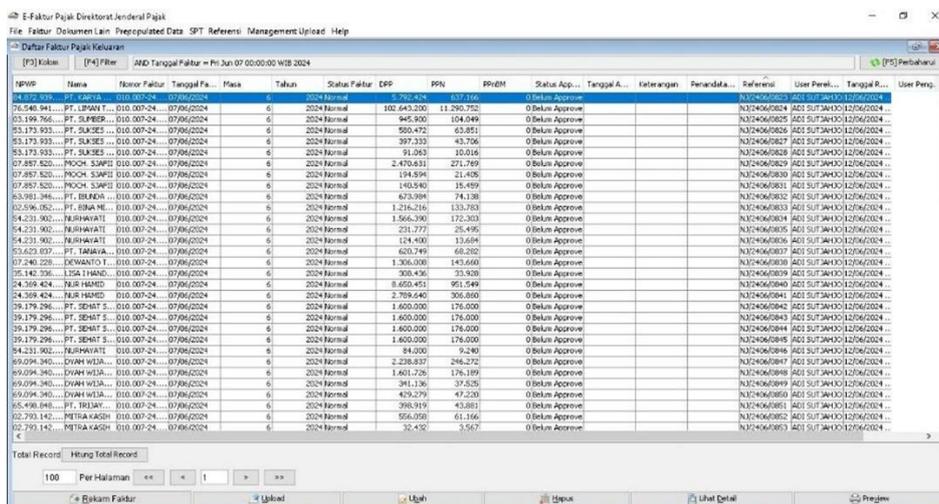


Figure 5. E-Invoice Page-1

- i) Click upload and after the tax invoice has been uploaded, check the approval status, if it says approved then the output tax invoice has been uploaded (see Figure 6).

|            |           |            |           |   |            |   |            |           |   |                |            |                |
|------------|-----------|------------|-----------|---|------------|---|------------|-----------|---|----------------|------------|----------------|
| 02.476.357 | PF ALBEND | 310.004.24 | 190302024 | 4 | 2024Normal | 1 | 48.761.134 | 9.369.769 | 0 | Approval Su... | 30/05/2024 | Approval Su... |
| 02.476.357 | PF ALBEND | 310.004.24 | 190302024 | 4 | 2024Normal | 1 | 24.763.244 | 4.737.336 | 0 | Approval Su... | 30/05/2024 | Approval Su... |
| 02.476.357 | PF ALBEND | 310.004.24 | 210302024 | 4 | 2024Normal | 1 | 54.728.029 | 6.029.889 | 0 | Approval Su... | 30/05/2024 | Approval Su... |
| 02.476.357 | PF ALBEND | 310.004.24 | 180302024 | 4 | 2024Normal | 1 | 38.949.491 | 8.147.807 | 0 | Approval Su... | 30/05/2024 | Approval Su... |
| 02.476.357 | PF ALBEND | 310.004.24 | 200302024 | 4 | 2024Normal | 1 | 54.728.029 | 6.029.889 | 0 | Approval Su... | 30/05/2024 | Approval Su... |
| 02.476.357 | PF ALBEND | 310.004.24 | 200302024 | 4 | 2024Normal | 1 | 42.113.044 | 4.432.431 | 0 | Approval Su... | 30/05/2024 | Approval Su... |
| 02.476.357 | PF ALBEND | 310.004.24 | 200302024 | 4 | 2024Normal | 1 | 27.909.969 | 3.072.248 | 0 | Approval Su... | 30/05/2024 | Approval Su... |

Figure 6. E-Invoice Page-2

- j) Then, the user right clicks and selects save more then it will create a PDF file for the output tax invoice.

The tax invoice on the e-invoice will be signed by the Director. Printed or PDF tax invoices are returned to the Business or Administration Department and the Finance or Billing Department.

- The Tax Department receives input tax invoices from the accounting unit. Steps to upload input tax invoice to e-invoice:
  - Users log in to the e-invoice application (see Figure 1).
  - Select Prepopulated Data, click on input tax invoice (see Figure 7).



Figure 7. Prepopulated Data Menu

- c) Enter the time and year. Then click on Get Data (see Figure 8).

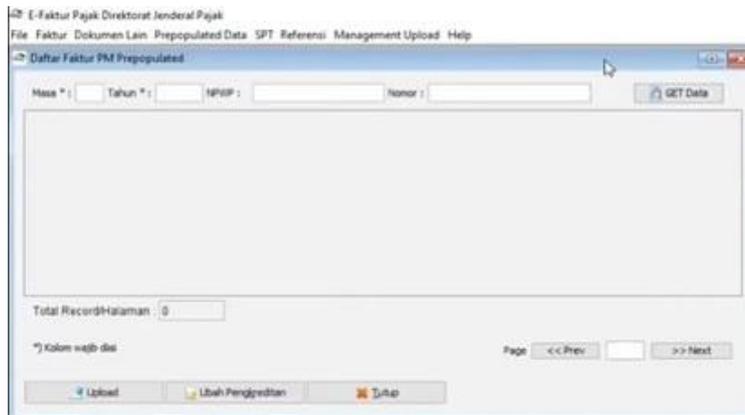


Figure 8. Prepopulated Data Display

- d) Next, the input tax that has been made by the transaction partner will appear.
- e) Select the input tax that will be credited. If it has been credited then click upload.
- f) Next, click the Invoice menu, select Input Tax. If Input Tax has been uploaded, it will appear on the Input Tax display (see Figure 9).

| NPWP       | Nama          | Nomor Faktur | Tanggal Fa... | Masa | Tahun      | Status Faktur | Dipadai Oleh... | DPF        | PPH | PPHBM          | Status App... | Tanggal A... | Keterangan | User Penk... | Tanggal R... | User Peng... | Tanggal U... |
|------------|---------------|--------------|---------------|------|------------|---------------|-----------------|------------|-----|----------------|---------------|--------------|------------|--------------|--------------|--------------|--------------|
| 02.488.438 | PF BANDA G... | 010.004.24   | 180302024     | 1    | 2024Normal | 1             | 14.149.300      | 1.958.423  | 0   | Approval Su... | 24/01/2024    |              |            |              |              |              |              |
| 02.581.247 | PF KARANG...  | 010.004.24   | 170902024     | 10   | 2024Normal | 1             | 15.913.462      | 1.704.480  | 0   | Approval Su... | 24/01/2024    |              |            |              |              |              |              |
| 02.448.438 | PF BANDA G... | 010.004.24   | 180302024     | 1    | 2024Normal | 1             | 38.493.000      | 3.904.230  | 0   | Approval Su... | 27/01/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 190302024     | 4    | 2024Normal | 1             | 48.761.134      | 9.369.769  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 190302024     | 4    | 2024Normal | 1             | 24.763.244      | 2.727.336  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 210302024     | 4    | 2024Normal | 1             | 54.728.029      | 6.029.889  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 220302024     | 4    | 2024Normal | 1             | 28.615.241      | 3.147.607  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 230302024     | 4    | 2024Normal | 1             | 12.243.420      | 1.327.794  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 240302024     | 4    | 2024Normal | 1             | 54.728.029      | 6.029.889  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 260302024     | 4    | 2024Normal | 1             | 42.113.044      | 4.432.431  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.357 | PF ALBEND     | 310.004.24   | 260302024     | 4    | 2024Normal | 1             | 27.909.969      | 3.072.248  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.476.411 | PF ANAKA...   | 310.004.24   | 210302024     | 4    | 2024Normal | 1             | 39.407.004      | 4.324.826  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.369.518 | PF ANAKA...   | 310.004.24   | 180302024     | 4    | 2024Normal | 1             | 37.263.962      | 4.367.999  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 190302024     | 4    | 2024Normal | 1             | 174.226.414     | 19.308.226 | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 190302024     | 4    | 2024Normal | 1             | 1.772.233       | 194.534    | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 240302024     | 4    | 2024Normal | 1             | 22.713.617      | 2.468.431  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 270302024     | 4    | 2024Normal | 1             | 6.360.820       | 698.991    | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 270302024     | 4    | 2024Normal | 1             | 203.602.210     | 20.722.220 | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 280302024     | 4    | 2024Normal | 1             | 12.868.028      | 1.415.403  | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 280302024     | 4    | 2024Normal | 1             | 108.286.463     | 11.911.511 | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |
| 02.129.737 | PF ANAKA...   | 310.004.24   | 280302024     | 4    | 2024Normal | 1             | 191.294.400     | 21.241.284 | 0   | Approval Su... | 30/05/2024    |              |            |              |              |              |              |

Figure 9. Input VAT display

3. The process for calculating payment of rights and obligations (Net Off) for tax invoice income and tax invoice outcome is as follows:
  - a) If the input tax is greater than the output tax, the process of calculating payment of rights and obligations does not require billing documents (journals only).
  - b) Output tax is greater than input tax, the calculation process for payment of rights and obligations forms a payment journal and ID. For the payment process, a Billing ID will be attached (if uploaded by the system) and it will be approved by Ka. Tax Department and Finance Director.
  - c) Create an SPT report based on a summary of the process results signed by Ka. Tax Department.
  - d) The SPT and BPN (Proof of State Revenue) will be submitted to the KPP or Tax Service Office and the report will be archived after the proof is received.

PT. TTS collects VAT in carrying out its business activities. Therefore, as a PKP, you are obliged to make or form sales and purchase tax invoices. A tax invoice is proof that a business has collected or requested tax from individuals who purchased taxable goods. PT. TTS stated that the company regularly deposits, collects and reports VAT SPT in accordance with applicable regulations.

The fact that tax invoices are given without being based on the original transaction when making tax invoices is still manual, causing the government to issue new regulations regarding making tax invoices. Tax invoices, which were originally manual, have been replaced with a system or what is usually called e-invoice, which is expected to increase tax obligations. Providing comfort to entrepreneurs with the existing system.

### **Effectiveness of e-Invoicing**

Information about the effectiveness of e-invoicing was got through interviews with the tax department and company observations to find out directly the practice of implementing e-invoicing at PT. TTS is it running effectively? There are several questions regarding the effectiveness of e-invoicing, such as whether the application is easy to use, are there any obstacles to using the application, what are the advantages of using the application.

*“...from the experience of employees who use e-invoicing, this application is very user friendly so it is easy to use... However, there are several obstacles, such as, if there are returns, the process of uploading documents is sometimes too long, etc...”* (BB, Tax Department)

From the answer of these questions PT. TTS really can be help with the e-invoice application which is easy to use. However, there are several obstacles faced by PT. TTS in using the e-invoice application, such as uploading returns to e-invoice, has to wait for the transaction counterparty, rejections often occur when uploading due to internet conditions. After analyzing the situation of implementing electronic invoices at PT. TTS, several areas have been identified that require attention to ensure successful use and compliance with this system. Handling and overcoming technical and administrative obstacles related to the use of electronic invoices, including strategies to increase internal understanding and readiness for this system. In terms of efficiency, the implementation of e-invoicing is very efficient because it provides several benefits from the output and input processes in PT. TTS, among other things, invoices can be issued in real time via the Internet, there is a barcode on the tax invoice so it doesn't require a wet signature, there is prepopulated data to make it easier to upload purchases, reporting for Periodic VAT SPT can be done via the application (Akagi, 2024).

The results of the answers to questions asked to the tax department of PT. TTS can be concluded that PT. TTS is greatly helped by the existence of e-invoicing which provides time effectiveness even though there are several obstacles or difficulties. Effectiveness of introducing e-invoices at PT. TTS is determined through the output and input process in creating e-invoices, through indicators such as accuracy of use, ease of use, as well as obstacles faced by the business world after the introduction of e-invoices (Harefa et al, 2023). Implementation of e-invoicing at PT. TTS is carried out in accordance with the regulations of the Directorate General of Taxes as the institution that sets the electronic system guidelines and the electronic system ensures easy operation. Tax obligations as a PKP that collects VAT from consumers, this electronic system runs online and makes it possible to

use, create and report e-invoices in real time making it easier to report VAT on Taxable Goods (Gunawan & Pramesti, 2023).

Based on observations, PT. TTS saw major changes after the introduction of e-invoices, although several times there were failures in issuing or uploading e-invoices, this only happened for a short time. This shows that the new regulations for issuing electronic tax invoices issued by the DJP have made things easier for the business world and improved the previous system which had not worked as expected, namely paper tax invoices (Akagi, 2024).

## CONCLUSION

After discussing and analyzing the implementation of e-invoicing, a conclusion can be drawn: Regarding VAT collection on Taxable Goods, PT. TTS currently follows the tax regulations that apply in Indonesia. The presence of e-invoicing which has been implemented by PT. TTS is running very well. Periodic VAT SPT reporting is done in one application and the VAT SPT can be immediately generated after the tax is issued and approved by the Directorate General of Taxes.

Several suggestions from the results of this research contain, such as PT. TTS must update and be aware of developments in tax regulations that change all the time. There needs to be more attention from the finance and accounting department regarding the obstacles to e-invoicing in issuing tax invoices. PT. TTS must carry out regular internal audits to ensure that the e-invoicing system functions effectively and in accordance with applicable tax standards. The government must pay more attention to the implementation of e-invoicing because the toughness of DGT servers can mean that many invoices cannot be uploaded. PT. TTS should consider developing a team responsible for solving problems related to e-invoicing. Improve the internal verification process for tax invoice data before it is uploaded to the Directorate General's server. Ensuring proper data quality from the start can reduce the number of invoices that cannot be uploaded due to technical issues.

The study on the e-Invoice system at PT. TTS provides substantial contributions to theory, practice, and policy. Theoretically, this research enriches the existing body of knowledge by offering empirical insights into the practical application of e-Invoicing systems within an organizational context, thereby bridging the gap between theoretical frameworks and real-world implementation. Practically, the findings underscore the efficiency and compliance benefits of adopting e-Invoicing, highlighting its potential to streamline tax reporting processes and enhance overall accuracy and reliability. This case study serves as a valuable reference for other organizations considering similar technological advancements, demonstrating the practical benefits and challenges encountered. From a policy perspective, the study validates the regulatory framework established by the Directorate General of Taxes and suggests that continuous updates and refinements to these regulations are crucial in addressing emerging challenges. It emphasizes the need for regular internal audits, ongoing staff training, and government support to ensure the successful and sustainable implementation of e-Invoicing systems. These contributions collectively underscore the importance of integrating advanced digital solutions in tax administration to foster efficiency, compliance, and transparency.

## Abbreviations

Taxable Goods (BKP), Directorate General of Taxes (DJP), Taxable Services (JKP), Value Added Tax (PPN), Taxable Entrepreneurs (PKP), Tax Returns (SPT), Accountability Letters (SPJ), Laws (UU), Law on Harmonization of Tax Regulations (UU HPP), Indonesian Citizens (WNI).

## Authors' Contribution

SF conducted interviews, observations, analysis and preparation of articles. EA double-checked the article.

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