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Analysis of Aggregated Tax Invoice Implementation and Value-Added Tax Accounting Practices at CV Homelti Pelita Semesta

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Abstract: Aggregated tax invoices simplify value-added tax (VAT) administration for retail businesses, but inadequate accounting integration and reporting controls may create compliance risks. Previous studies have rarely examined tax invoice procedures and VAT accounting practices within an integrated company-level framework. **Objective:** This study aimed to evaluate aggregated tax invoice implementation, output VAT recognition, and reporting procedures at CV Homelti Pelita Semesta, Indonesia. **Method:** A descriptive qualitative case study was conducted from September 2025 to June 2026. Data were collected through semi-structured interviews with a purposively selected Finance Supervisor, direct observation, and company documentation. Data were analyzed using Miles, Huberman, and Saldaña's interactive qualitative analysis framework. **Findings:** The company implemented aggregated tax invoices for final-consumer transactions through sales recapitulation and Coretax reporting. However, one delayed VAT return resulted in an IDR 500,000 penalty. Written operating procedures were unavailable, and Zahir Accounting did not separately recognize output VAT, requiring manual calculations and reconciliation using Microsoft Excel. **Implications:** Standardized procedures, separate VAT recognition, and improved system reconciliation could strengthen accounting accuracy and tax administration. **Originality:** This study integrates regulatory implementation, VAT accounting recognition, and cross-system reconciliation within a retail-oriented trading company.
Keywords: Aggregated Tax Invoices; Value-Added Tax; VAT Accounting; Tax Compliance; Coretax

INTRODUCTION

Taxation is a fundamental component of Indonesia's fiscal system, contributing significantly to national revenue, public expenditure, and sustainable economic development. According to the Ministry of Finance of the Republic of Indonesia (2025), Indonesia's tax revenue reached IDR 1,932.4 trillion in 2024, representing 100.5% of the annual target and an increase of 3.5% compared with the previous year. Among the various tax instruments, value-added tax (VAT) plays a significant role because it applies to taxable supplies throughout commercial transactions. Its legal framework is established under Law Number 42 of 2009, as amended by Law Number 7 of 2021 (Republic of Indonesia, 2009, 2021). VAT compliance requires taxable entrepreneurs to calculate, collect, record, and report obligations accurately. Retail businesses encounter particular challenges because they process frequent transactions involving final consumers. Simplified arrangements for aggregated tax invoices (Faktur Pajak Digunggung) are addressed through Minister of Finance Regulation Number 18/PMK.03/2021 and Director General of Taxes Regulation Number PER-11/PJ/2025 (Ministry of Finance of the Republic of Indonesia, 2021; Directorate General of Taxes, 2025). Suartama (2025) discusses these retail tax invoice provisions. Simplification nevertheless cannot eliminate the risks of erroneous classification, incomplete accounting recognition, or delayed tax reporting.

Previous studies have examined VAT administration, tax invoice implementation, sales accounting, and compliance from different perspectives. Parapaga (2020) studied aggregated tax invoices in trading companies, while Indriyani and Furqon (2021) examined VAT in e-commerce transactions. Bodhi and Sukadana (2024) investigated VAT calculation, payment, reporting, and recording, and Christie and Rizal (2023) discussed VAT accounting in a corporate setting. Marsono (2022) analyzed VAT recording for self-

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construction activities. Samosir et al. (2025) examined administrative penalties associated with aggregated invoices; tax sanctions are also governed by Law Number 28 of 2007 (Republic of Indonesia, 2007). In accounting information systems, Tumalun and Pangerapan (2019) examined credit sales; Guk-Guk and Fauzi (2023) addressed cash, credit, tender, and consignment transactions; and Apriani and Pranita (2024) discussed credit sales accounting controls. Widjaja (2024) provided an additional conceptual basis for journal recording in trading companies. These studies offer relevant insights but address different operational or regulatory dimensions.

Despite this literature, the studies reviewed do not fully explain how aggregated tax invoice administration, VAT recognition, and system reconciliation operate together in a retail-oriented trading company. Administrative validity of an invoice does not itself guarantee accurate accounting records or timely VAT filing. When sales prices include VAT, failure to separate output VAT from revenue may affect accounting presentation and reconciliation. CV Homelti Pelita Semesta provides a relevant case because it distributes household cleaning products to final consumers and uses Zahir Accounting, Microsoft Excel, and Coretax for complementary tasks. The contribution of this study is an integrated case-based evaluation of transaction eligibility, VAT documentation and reporting, output VAT recognition, and reconciliation across these systems, rather than treating tax compliance and accounting accuracy as unrelated processes.

This study aimed to analyze aggregated tax invoice implementation and the accounting treatment of related sales transactions at CV Homelti Pelita Semesta. Specifically, it examined the classification of eligible retail transactions; procedures for preparing and reporting VAT information; the recognition of output VAT in cash and credit sales; and reconciliation among Zahir Accounting, Microsoft Excel, and Coretax. The assessment was framed by the Indonesian VAT legislation and relevant tax invoice provisions (Republic of Indonesia, 2009, 2021; Directorate General of Taxes, 2025). Using a descriptive qualitative case study with interviews, observation, and internal documents, the study sought to identify documented procedural strengths and gaps in financial reporting and taxation controls, with implications for similar retail taxable entrepreneurs.

RESEARCH METHODOLOGY

Research Design and Approach

This research employed a descriptive qualitative case study to examine the implementation of aggregated tax invoice policies and related accounting practices in their operational context. Rather than testing statistical relationships, it evaluated the consistency of reported procedures with available documentation, relevant taxation requirements, and accounting principles. The analysis followed the interactive model of Miles, Huberman, and Saldaña (2014), comprising data condensation, data display, and conclusion drawing and verification.

Research Setting and Informant

The study was conducted at CV Homelti Pelita Semesta, a cleaning-product trading and distribution company in Serpong Utara, Tangerang, Banten. Research activities took place from September 2025 to June 2026 and included an examination of documentation relating to the 2025 VAT periods. The Finance Supervisor was selected as the principal informant because of direct involvement in accounting, sales reconciliation, VAT calculation, and coordination with the tax consultant. Information concerning the tax consultant's role was obtained from company records and the principal informant.

Data Sources and Collection

Primary data were obtained through semi-structured interviews and direct observation of invoice preparation, sales recording, monthly reconciliation, and Coretax-related procedures. Secondary evidence included sales invoices, sales summaries, VAT calculation spreadsheets, XML preparation files, VAT returns, payment information, and available financial records. The interview guide covered transaction classification, reporting procedures, accounting recognition, and internal controls. Observations and documents were used to compare interview descriptions with available operational evidence.

Evaluation Framework

The assessment considered transaction eligibility, sales documentation, aggregated invoice preparation, taxable-base and output VAT calculation, reporting timeliness, accounting recognition, reconciliation, and control procedures. The regulatory context included Law Number 42 of 2009, Law Number 7 of 2021, Minister of Finance Regulation Number 18/PMK.03/2021, and PER-11/PJ/2025 (Republic of Indonesia, 2009, 2021; Ministry of Finance of the Republic of Indonesia, 2021; Directorate General of Taxes, 2025). Evaluation of one dimension was not treated as proof of complete compliance across all tax obligations.

Data Credibility and Analysis

Credibility was supported by comparing interview statements, observations, and selected company records as available. Reliance primarily on one informant limits independent confirmation. Data were condensed into themes, displayed in narratives, tables, and documentary figures, and interpreted through verification against available evidence and the relevant framework (Miles et al., 2014). Unsupported aspects were treated as reported practices rather than definitive confirmation of comprehensive compliance.

Table 1. Evaluation Indicators for Tax Invoice and Accounting Practices

Dimension	Indicator	Evidence
Eligibility	Final-consumer classification	Interviews and sales invoices
Preparation	Invoice and XML procedures	Recapitulations and XML files
VAT calculation	DPP and output VAT	Excel tax summaries
Reporting	Submission and timeliness	Reported filing records
Accounting	Revenue and output VAT recognition	Zahir recording practices
Reconciliation	Accounting-tax consistency	Zahir, Excel, Coretax descriptions
Controls	Responsibilities and SOP	Interviews and observed procedures

Table 1 separates documentation, calculation, reporting, accounting recognition, and internal control into distinct dimensions. The use of several indicators avoids interpreting compliance with invoice preparation as proof of complete compliance with all VAT and accounting requirements.

RESULTS AND DISCUSSION

Implementation of Aggregated Tax Invoice Policies

Interviews with the Finance Supervisor and selected internal records indicate that the company has applied aggregated tax invoice procedures since obtaining taxable entrepreneur status in 2022. The company distinguishes retail transactions involving final consumers from transactions for which standard electronic tax invoices are required. This classification is relevant to the applicable VAT framework, but compliance must be evaluated against the circumstances and supporting documentation of specific transactions rather than interview statements alone.

The implementation observed in this study begins with identifying the nature of the purchaser and the transaction. Aggregated tax invoices are used for qualifying retail sales to final consumers, whereas transactions requiring complete purchaser information are processed through the standard electronic tax invoice mechanism. This initial classification is a critical control point because an error at this stage may affect the form of the invoice, the completeness of the recorded information, and the subsequent reporting process. The classification decision should therefore be supported by consistent transaction documents and periodically reviewed rather than based solely on routine assumptions.

The company's procedure also involves several connected records and applications. Individual sales documents provide the initial transaction evidence, monthly recapitulations consolidate the data, and spreadsheet calculations are used to determine the taxable base and output VAT before the information is converted into the format required for Coretax. Each transfer of data creates a possibility of omission, duplication, or inconsistency, particularly when values are re-entered or processed manually. Accordingly, the reliability of the final tax report depends not only on the availability of source documents but also on reconciliation between the sales records, calculation worksheets, uploaded data, and filing evidence.

Responsibility for the process is distributed among internal finance personnel and an external tax consultant. This division may provide an additional review stage, but it does not replace the need for clearly documented responsibilities, review criteria, and completion deadlines. In the absence of a formal written SOP, the continuity of the procedure depends heavily on staff experience and communication. A documented workflow would help establish the person responsible for each step, the documents to be checked, the timing of reviews, and the evidence retained after submission.

Based on these findings, the company has established an operational sequence for preparing and reporting aggregated tax invoices, but the control environment remains partly informal. The process should therefore be understood as functioning in practice while still requiring stronger documentation and reconciliation

controls. The sequence of activities identified from the interviews and supporting records is summarized in Figure 1.



Figure 1. Flowchart of Aggregated Tax Invoice Preparation and Issuance

Figure 1 illustrates the sequence from individual sales documentation and monthly recapitulation to tax-base calculations, XML preparation, verification by the tax consultant, Coretax processing, and periodic VAT reporting. Although different personnel undertake different steps, a formal written SOP for this workflow was not available. Consequently, procedural consistency depends on coordination and individual working practices.

Sales Documentation and Monthly Recapitulation

Each transaction is initially supported by a sales invoice recording product information, transaction date, quantities, prices, and total value. The company uses tax-inclusive prices, requiring subsequent identification of the tax base and output VAT for reporting purposes.

CV ABC

Invoice Date : January 10, 2025
To : XXXX

Invoice No. : INV-HPS/019/01/2025
Sales : N/A
Due Date : January 10, 2025

Phone No. : .....

No.	Item Description	Unit	Quantity	Unit Price	Discount	Total
1.	Softener Pink 5L	Bottle 5L	5	51,625	0	258,125
2.	Softener Purple 5L	Bottle 5L	2	51,625	0	103,250
3.	Liquid Detergent Matic 5L	Bottle 5L	2	57,750	0	115,500
4.	Liquid Floor Cleaner 5L	Bottle 5L	10	42,200	0	422,000
5.	Handsoap Strawberry 5L	Bottle 5L	4	42,200	0	168,800
6.	Car Wash (Fragrant) 5L	Bottle 5L	1	44,500	0	44,500
7.	Empty Container 5L	Bottle 5L	-26	7,500	0	-195,000

Please transfer the payment to:
BCA Bank No. XXXX
Account Holder : XXXX

Sincerely,

Subtotal = 917,175
Shipping Fee = 0
Total Amount = 917,175

Page: 1 / 1

(XXXX)

Figure 2. Example of a January 2025 Sales Invoice

Figure 2 provides an example of source documentation used for monthly sales consolidation. It demonstrates the availability of transaction records but, on its own, does not establish the accuracy of tax formulas, purchaser classification, or VAT reporting. The company name and customer information are anonymized to protect confidentiality.

The sales invoice functions as the primary link between the commercial transaction and the company's subsequent tax administration. Information such as the transaction date, invoice reference, product description, quantity, selling price, discount, and total amount provides the basis for identifying the value to be included in the monthly sales record. The completeness of these fields is important because incomplete or inconsistent source documents may cause difficulties when transactions are classified, summarized, and transferred to the tax calculation worksheet. Sequential invoice references and consistent transaction dates can also support checks for missing or duplicated entries.

Because the selling prices are recorded on a tax-inclusive basis, the amounts shown in the sales documents cannot be transferred directly as output VAT. The company must first separate the relevant tax base and VAT component using the treatment applicable to the transaction and tax period. This procedure requires consistency between the source invoice, the monthly recapitulation, and the calculation file. Any differences caused by returns, discounts, canceled transactions, or data-entry corrections should be identified and documented before the figures are used for electronic tax invoice preparation.

Monthly recapitulation serves to combine numerous individual transactions into a structured dataset that can be reviewed and processed more efficiently. The consolidation should retain a clear audit trail to the original invoices so that selected entries can be traced from the monthly total back to their supporting documents. Useful control procedures include comparing the number of invoices with the number of recapitulation entries, checking the continuity of invoice references, reconciling monthly sales totals with accounting records, and reviewing unusual negative quantities or adjustments. These controls would help distinguish legitimate corrections from accidental omissions or duplicate recording.

The use of Microsoft Excel facilitates sorting, calculation, and preparation of the data needed for the next reporting stage, but it also introduces dependence on manual input and formulas. Protected formula cells, standardized data formats, review marks, and version control could reduce the risk of unintended changes. A reviewer should verify both the mathematical accuracy of the spreadsheet and the agreement of selected entries with the underlying invoices. The monthly sales recapitulation used by the company, including the transaction fields and summarized values that support the tax process, is presented in Figure 3.

CV ABC

Penjualan - Rangkuman

Wednesday, January 1, 2025 - Friday, January 31, 2025

Tanggal	Reference	No. Pesanan	Pelanggan	Mata Uang	Sub Total	Diskon	Total Penjualan	Jrg 5L	Jrg 20L	Jumlah	Total Akhir
								7.500	20.000		
01/01/2025	INV-HPS/002/01/2025	SO001493	XXXX	IDR	190.000	-	190.000	(4)	-	(30.000)	220.000
02/01/2025	INV-HPS/003/01/2025	SO001494	XXXX	IDR	275.000	-	275.000	-	-	-	275.000
05/01/2025	INV-HPS/005/01/2025	SO001497	XXXX	IDR	179.350	-	179.350	(3)	-	(22.500)	201.850
05/01/2025	INV-HPS/006/01/2025	SO001498	XXXX	IDR	93.500	-	93.500	-	-	-	93.500
06/01/2025	INV-HPS/004/01/2025	SO001496	XXXX	IDR	1.200.000	-	1.200.000	-	-	-	1.200.000
06/01/2025	INV-HPS/007/01/2025	SO001500	XXXX	IDR	910.750	-	910.750	-	-	-	910.750
06/01/2025	INV-HPS/008/01/2025	SO001499	XXXX	IDR	180.000	-	180.000	(16)	-	(120.000)	300.000
06/01/2025	INV-HPS/010/01/2025	SO001502	XXXX	IDR	410.300	-	410.300	-	-	-	410.300
06/01/2025	INV-HPS/011/01/2025	SO001503	XXXX	IDR	2.281.300	132.815	2.148.485	(50)	-	(375.000)	2.523.485
07/01/2025	INV-HPS/012/01/2025	SO001504	XXXX	IDR	84.400	-	84.400	-	-	-	84.400
07/01/2025	INV-HPS/013/01/2025	SO001505	XXXX	IDR	180.000	-	180.000	(4)	-	(30.000)	210.000
07/01/2025	INV-HPS/014/01/2025	SO001506	XXXX	IDR	100.000	-	100.000	(2)	-	(15.000)	115.000
07/01/2025	INV-HPS/015/01/2025	SO001507	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
07/01/2025	INV-HPS/016/01/2025	SO001508	XXXX	IDR	2.347.500	-	2.347.500	-	-	-	2.347.500
08/01/2025	INV-HPS/017/01/2025	SO001509	XXXX	IDR	280.000	-	280.000	(6)	-	(45.000)	325.000
09/01/2025	INV-HPS/018/01/2025	SO001511	XXXX	IDR	440.800	-	440.800	(16)	-	(120.000)	560.800
09/01/2025	INV-HPS/078/01/2025	SO001594	XXXX	IDR	185.000	-	185.000	(4)	-	(30.000)	215.000
10/01/2025	**INV-HPS/019/01/2025**	**SO001512**	**XXXX**	**IDR**	**917.175**	**-**	**917.175**	**(26)**	**-**	**(195.000)**	**1.112.175**
10/01/2025	INV-HPS/020/01/2025	SO001515	XXXX	IDR	4.634.050	-	4.634.050	(140)	-	(1.050.000)	5.684.050
10/01/2025	INV-HPS/021/01/2025	SO001514	XXXX	IDR	824.300	43.090	781.210	(5)	-	(37.500)	818.710
11/01/2025	INV-HPS/022/01/2025	SO001516	XXXX	IDR	50.000	-	50.000	-	-	-	50.000
11/01/2025	INV-HPS/027/01/2025	SO001521	XXXX	IDR	37.500	-	37.500	(1)	-	(7.500)	45.000
12/01/2025	INV-HPS/023/01/2025	SO001517	XXXX	IDR	655.000	-	655.000	(14)	-	(105.000)	760.000
12/01/2025	INV-HPS/028/01/2025	SO001522	XXXX	IDR	238.225	-	238.225	-	-	-	238.225
13/01/2025	INV-HPS/025/01/2025	SO001519	XXXX	IDR	309.150	-	309.150	-	-	-	309.150
13/01/2025	INV-HPS/029/01/2025	SO001523	XXXX	IDR	3.205.000	-	3.205.000	-	(20)	(400.000)	3.605.000
14/01/2025	INV-HPS/030/01/2025	SO001524	XXXX	IDR	275.000	-	275.000	-	-	-	275.000
14/01/2025	INV-HPS/031/01/2025	SO001525	XXXX	IDR	802.500	-	802.500	(47)	-	(352.500)	1.155.000
15/01/2025	INV-HPS/032/01/2025	SO001527	XXXX	IDR	720.000	-	720.000	(6)	-	(45.000)	765.000
16/01/2025	INV-HPS/034/01/2025	SO001529	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
16/01/2025	INV-HPS/036/01/2025	SO001530	XXXX	IDR	95.000	-	95.000	-	-	-	95.000
16/01/2025	INV-HPS/037/01/2025	SO001532	XXXX	IDR	353.000	-	353.000	(6)	-	(45.000)	398.000
16/01/2025	INV-HPS/038/01/2025	SO001531	XXXX	IDR	211.000	-	211.000	-	-	-	211.000
17/01/2025	INV-HPS/033/01/2025	SO001528	XXXX	IDR	3.719.000	221.575	3.497.425	(95)	-	(712.500)	4.209.925
17/01/2025	INV-HPS/039/01/2025	SO001534	XXXX	IDR	330.450	-	330.450	(6)	-	(45.000)	375.450
17/01/2025	INV-HPS/041/01/2025	SO001536	XXXX	IDR	85.000	-	85.000	(2)	-	7.500	77.500
17/01/2025	INV-HPS/075/01/2025	SO001576	XXXX	IDR	357.500	-	357.500	(9)	-	(67.500)	425.000
18/01/2025	INV-HPS/040/01/2025	SO001535	XXXX	IDR	795.000	-	795.000	-	-	-	795.000
18/01/2025	INV-HPS/042/01/2025	SO001537	XXXX	IDR	46.000	-	46.000	-	-	-	46.000
18/01/2025	INV-HPS/043/01/2025	SO001538	XXXX	IDR	280.000	-	280.000	-	-	-	280.000
18/01/2025	INV-HPS/051/01/2025	SO001546	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
18/01/2025	INV-HPS/052/01/2025	SO001548	XXXX	IDR	210.000	-	210.000	(2)	-	(15.000)	225.000
18/01/2025	INV-HPS/053/01/2025	SO001547	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
19/01/2025	INV-HPS/044/01/2025	SO001539	XXXX	IDR	122.500	-	122.500	(3)	-	(22.500)	145.000
19/01/2025	INV-HPS/045/01/2025	SO001541	XXXX	IDR	155.000	-	155.000	(4)	-	(30.000)	185.000
19/01/2025	INV-HPS/047/01/2025	SO001542	XXXX	IDR	220.000	-	220.000	-	-	-	220.000
19/01/2025	INV-HPS/058/01/2025	SO001543	XXXX	IDR	70.500	-	70.500	(2)	-	(15.000)	85.500
19/01/2025	INV-HPS/060/01/2025	SO001540	XXXX	IDR	437.500	-	437.500	(11)	-	(82.500)	520.000
20/01/2025	INV-HPS/050/01/2025	SO001544	XXXX	IDR	2.737.500	-	2.737.500	-	-	-	2.737.500
20/01/2025	INV-HPS/054/01/2025	SO001549	XXXX	IDR	385.000	-	385.000	-	-	-	385.000
20/01/2025	INV-HPS/055/01/2025	SO001550	XXXX	IDR	336.275	-	336.275	(3)	-	-	336.275
20/01/2025	INV-HPS/057/01/2025	SO001552	XXXX	IDR	35.000	-	35.000	(1)	-	(7.500)	42.500
20/01/2025	INV-HPS/065/01/2025	SO001545	XXXX	IDR	262.500	-	262.500	(6)	-	(45.000)	307.500
21/01/2025	INV-HPS/059/01/2025	SO001553	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
22/01/2025	INV-HPS/056/01/2025	SO001554	XXXX	IDR	122.500	-	122.500	(3)	-	(22.500)	145.000
22/01/2025	INV-HPS/061/01/2025	SO001555	XXXX	IDR	84.400	-	84.400	-	-	-	84.400
24/01/2025	INV-HPS/064/01/2025	SO001558	XXXX	IDR	225.000	-	225.000	-	-	-	225.000
24/01/2025	INV-HPS/076/01/2025	SO001577	XXXX	IDR	160.000	-	160.000	(4)	-	(30.000)	190.000
25/01/2025	INV-HPS/068/01/2025	SO001561	XXXX	IDR	605.000	-	605.000	(17)	-	(127.500)	732.500
28/01/2025	INV-HPS/066/01/2025	SO001559	XXXX	IDR	440.000	-	440.000	(11)	-	(82.500)	522.500
28/01/2025	INV-HPS/067/01/2025	SO001560	XXXX	IDR	160.000	-	160.000	(4)	-	(30.000)	190.000
28/01/2025	INV-HPS/069/01/2025	SO001562	XXXX	IDR	165.000	-	165.000	(4)	-	(30.000)	195.000
30/01/2025	INV-HPS/062/01/2025	SO001563	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
30/01/2025	INV-HPS/063/01/2025	SO001564	XXXX	IDR	42.500	-	42.500	(1)	-	(7.500)	50.000
30/01/2025	INV-HPS/070/01/2025	SO001565	XXXX	IDR	137.500	-	137.500	(3)	-	(22.500)	160.000
30/01/2025	INV-HPS/077/01/2025	SO001578	XXXX	IDR	77.500	-	77.500	(2)	-	(15.000)	92.500
31/01/2025	INV-HPS/072/01/2025	SO001568	XXXX	IDR	320.000	-	320.000	-	(2)	(40.000)	360.000
31/01/2025	INV-HPS/073/01/2025	SO001567	XXXX	IDR	3.170.000	-	3.170.000	-	(17)	(340.000)	3.510.000
31/01/2025	INV-HPS/074/01/2025	SO001569	XXXX	IDR	72.500	-	72.500	(2)	-	(15.000)	87.500
Total :				**IDR**	**58.072.925**	**1.397.350**	**58.717.354**	**(551)**	**(39)**	**(4.867.500)**	**43.756.445**

Sub Penjualan sabun	Rp	43.756.445
Retur Jerigen		(4.867.500)
Sub Penjualan Ex PPN	**Rp**	**39.420.221**
PPN Keluaran	**Rp**	**4.730.425**
Total + PPN	Rp	44.150.646

Total Pajak Digunggung

Figure 3. Sales Transaction Recapitulation for January 2025

Figure 3 shows the monthly spreadsheet used to aggregate individual invoices; the informant reported approximately 50 transactions per tax period. Because its numerals are small in the original, the figure is retained as documentary evidence rather than used to assert unverified totals. Manual spreadsheet entry and formulas introduce a need for independent reconciliation of values transferred for VAT reporting.

Calculation of the Tax Base and Output VAT

The calculation stage converts the tax-inclusive sales amounts in the monthly recapitulation into values that can be used for VAT administration. This stage requires the company to distinguish the total commercial value from the applicable taxable base and output VAT. The calculation should be performed consistently for every transaction included in the tax period because an error in the underlying base will also affect the VAT amount transferred to the electronic reporting file. Therefore, the calculation worksheet should remain traceable to both the individual sales documents and the monthly sales totals.

The spreadsheet used by the company presents taxable sales, the alternative tax base, and VAT by month. These categories should not be treated as interchangeable because each represents a different component of the tax calculation and reporting process. Clear column labels, consistent formulas, and controlled reference cells are necessary to prevent values from being transferred to the wrong field. Where tax treatments or rates change between periods, the worksheet should identify the effective period and retain the formula or supporting explanation used for each calculation.

A reliable review should test more than the mathematical total shown at the bottom of the worksheet. Selected transactions should be recalculated from the original invoice, compared with the relevant entry in the monthly

recapitulation, and traced to the summarized taxable base and VAT figures. The reviewer should also examine adjustments, returns, discounts, negative quantities, and other unusual entries because these items may alter the reported amount. Differences identified during the review should be documented and resolved before the data are converted into the format required by Coretax.

Monthly reconciliation between the spreadsheet, accounting records, and VAT reporting data would strengthen the control over these calculations. The reconciliation should record the source totals, calculated differences, explanations for adjustments, the person preparing the worksheet, and the person approving it. Retaining evidence of this review would improve the audit trail and reduce reliance on undocumented individual knowledge. The company's monthly summary of the taxable base, alternative tax base, and output VAT for 2025 is presented in Figure 4.

CV ABC
Sales Summary (DPP)

Month	Taxable Sales (DPP)	Other DPP (Non-Taxable DPP)	Value Added Tax (VAT)
Beginning Balance			
January	**39,420,221**	**36,135,203**	**4,730,426**
February (Adjustment)	23,389,144	21,440,049	**2,572,805**
March	32,084,943	29,411,198	**3,850,192**
April	33,581,036	30,782,616	**4,029,723**
May	20,358,887	18,662,313	**2,443,065**
June	28,297,926	25,939,766	**3,395,750**
July	22,314,401	20,454,868	**2,677,727**
August	25,940,172	23,778,491	**3,112,820**
September	26,422,822	24,220,920	**3,170,738**
October	25,475,966	23,352,869	**3,057,115**
November	23,510,908	21,551,686	**2,821,308**
December	30,942,821	28,364,253	**3,713,138**

Figure 4. Recapitulation of DPP, Alternative Tax Base, and VAT for 2025

Figure 4 records monthly taxable-base and VAT calculations for 2025, reflecting the company's use of spreadsheet-based computation. The existence of this record demonstrates a calculation process but does not itself establish that every formula matches the rules applicable in each tax period. Review of underlying invoices, applicable VAT treatments, and reported amounts would be required to validate the totals.

XML Preparation and Coretax Reporting

NPWP 0000000000000000
Masa Pajak 1
Tahun Pajak 2025

Trx Code	Buyer Name	Buyer Id Opt	Buyer Id Number	Good Service Opt	Serial No	Transaction Date	Tax Base Selling Price	Other Tax Base Selling Price	VAT	STLG	Info
Normal	Eceran	NIK	0000000000000000	A	1	2025-01-31	39.420.221	36.135.203	4.730.426	0	0

Figure 5. Excel-based Data Template for January 2025 Aggregated Tax Invoices

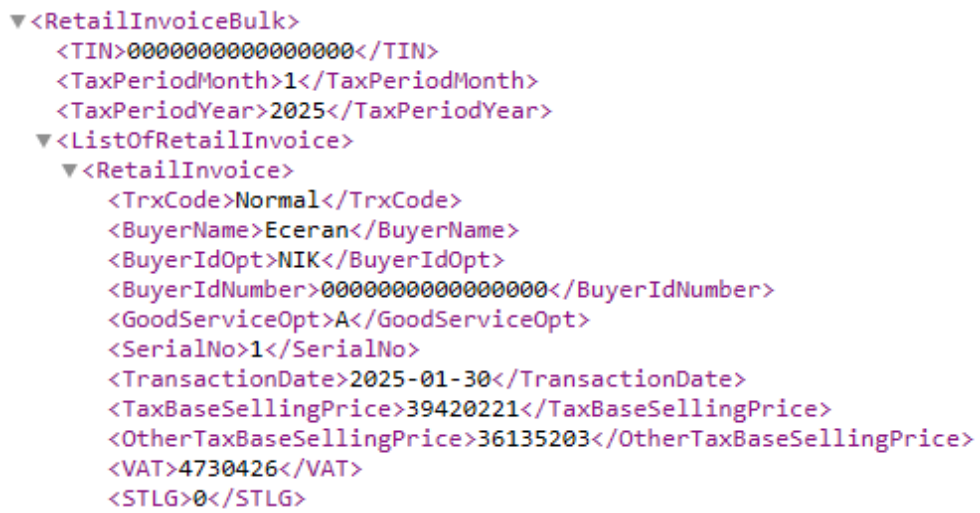


Figure 6. Example XML Structure for January 2025 Aggregated Tax Invoices

Figures 5 and 6 illustrate the structured spreadsheet and XML representation used to prepare retail tax invoice data for electronic processing. These formats facilitate the transfer of summarized commercial information to Coretax but also create potential risks during data mapping, conversion, and upload. Verification by the tax consultant and reconciliation with the underlying invoices are therefore important.

Reporting Timeliness and Internal Tax Controls

The company reported one delayed submission of a periodic VAT return because reconciliation and financial adjustments took longer than anticipated. The resulting administrative penalty was IDR 500,000, which was reportedly paid to the state treasury. This event distinguishes invoice preparation from overall reporting compliance: functioning invoicing procedures did not prevent a filing delay. A written SOP and internal cutoff dates for reconciliation would help reduce the risk of recurrence.

Table 2. Summary Assessment of Aggregated Tax Invoice Implementation

Aspect	Observed practice	Interpretation
Eligibility	Retail sales to final consumers	Classification process exists; eligibility requires transaction-level verification
Sales documents	Invoices and monthly spreadsheet	Provides an audit trail, subject to accuracy checks
VAT calculations	Excel-based DPP and VAT totals	Manual formulas require review
Electronic reporting	Tax consultant and Coretax	Dependent on correct source data
Timeliness	One late filing, IDR 500,000 penalty	A specific reporting compliance weakness
Controls	Distributed functions, no written SOP	Operational control gap

Table 2 distinguishes practices evidenced through the company account and documents from unresolved compliance questions. It shows both an established administrative workflow and weaknesses in reporting timeliness and procedural formalization.

Accounting Treatment of Cash and Credit Sales

The Finance Supervisor explained that sales are recorded in Zahir Accounting with tax-inclusive values. Cash sales debit Cash and credit Sales Revenue; credit sales debit Accounts Receivable and credit Sales Revenue, followed by Bank debit and Accounts Receivable credit upon settlement. Output VAT is not separately identified in the initial Zahir sales journal. Instead, the tax amount is determined through Microsoft Excel. This presents a possible revenue and liability classification issue if appropriate adjustments are not recorded later.

Table 3. Comparison of the Company's Sales Entries and Separate VAT Recognition

Account	Current recording practice	Separate recognition recommended
Cash / Accounts Receivable	Debit total invoice	Debit total invoice
Sales Revenue	Credit tax-inclusive total	Credit tax-exclusive sales
Output VAT Payable	Not separately credited	Credit applicable output VAT

Table 3 contrasts the transaction-level accounting treatment reported by the company with the separation of sales revenue and output VAT. The extent of any financial statement misstatement cannot be quantified without examining adjusting entries and financial reports. In particular, no assumption is made that the company never records a later correction.

Reconciliation of Accounting and Tax Records

The company compares Zahir sales totals with sales invoices and prepares VAT information in Microsoft Excel for submission through Coretax. Because output VAT is not separately identified in the initial Zahir sales entries, the reconciliation relies on auxiliary calculations and supporting records. This arrangement limits the audit trail between the accounting system and the VAT return and increases the importance of documented monthly reconciliation and review.

Table 4. Accounting and Tax Administration System Functions

Platform	Function	Limitation
Zahir Accounting	Records sales and receivables	No separate output VAT in initial sales entries
Microsoft Excel	Consolidates sales and calculates VAT	Manual processing and formula dependence
Coretax	Electronic tax administration and reporting	Depends on consistent source records

Table 4 shows why system-to-system reconciliation is central to the company's control environment. Different systems maintain different aspects of the transaction, and transfers among them may obscure whether the final reported output VAT corresponds to the accounting records.

Discussion and Practical Implications

The results indicate that administrative implementation of aggregated tax invoices and accounting recognition are related but distinct processes. The classification and issuance practices described in this case are relevant to the provisions governing retail taxable entrepreneurs (Directorate General of Taxes, 2025; Parapaga, 2020), while the identified late filing illustrates the continuing importance of reporting controls (Samosir et al., 2025). VAT recording must likewise be assessed separately from invoice compliance. The absence of separate output VAT recognition in the initial entries creates a potential classification problem consistent with concerns about appropriate sales accounting and VAT treatment (Bodhi & Sukadana, 2024; Widjaja, 2024). The observations also reinforce the importance of reliable sales accounting systems and documentation noted in prior research (Apriani & Pranita, 2024; Guk-Guk & Fauzi, 2023; Tumalun & Pangerapan, 2019). A documented SOP, internal reconciliation deadlines, and proper recognition of VAT in accounting records offer practical avenues for improving reliability. These implications are limited to this company and the evidence examined, rather than demonstrating industry-wide practice.

CONCLUSION

CV Homelti Pelita Semesta has established procedures for aggregated tax invoices involving final-consumer transactions, including sales documentation, monthly recapitulation, VAT calculations, and Coretax reporting. Nevertheless, one late periodic VAT return resulted in an IDR 500,000 administrative penalty, and the company does not have a written SOP governing the process. These findings support a qualified assessment of implementation rather than a claim of complete tax compliance.

Cash and credit sales are recorded through Zahir Accounting, but output VAT is not separately recognized in the initial entries; the company calculates VAT in Microsoft Excel. This practice creates reconciliation and accounting presentation risks that require examination of any subsequent adjustments. The study contributes an integrated assessment of tax invoice administration, accounting recognition, and reconciliation. The company should formalize procedures, establish internal reporting deadlines, and strengthen VAT

recognition and reconciliation. Findings are limited to one company, predominantly one informant, and the internal documents available for this case.

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