

Application of VAT Web Portal on Reporting and Payment of Retail Tax Invoices of Perum Bulog Banyumas

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ABSTRACT

The management of retail tax administration at Perum BULOG Banyumas Branch requires a system that is easy to use, precise, and transparent in order to remain intact in tax rules and improve operational efficiency. Research ii was conducted because the previous manual method often caused data input errors, took a long time, and was difficult to monitor directly. To overcome this, Perum BULOG developed and implemented the VAT Web Portal as the main means for reporting and paying tax invoices. The method used is direct observation and descriptive analysis of the portal's workflow, starting from recording transactions, uploading tax documents in standard formats, to automatic data validation. The results of the study show that the VAT Web Portal speeds up the administrative process, maintains consistency of recording, reduces input errors, and facilitates invoice monitoring by officers and related institutions. While these systems are effective, there are obstacles such as reliance on a stable internet connection, the potential for human error when verifying documents, and the need to improve employee digital literacy. The implementation of the VAT Web Portal has succeeded in creating a more efficient, transparent, and consistent tax administration, thereby supporting more modern tax governance. Overall, digital innovation through the VAT Wb Portal provides real benefits for companies and the government in terms of efficiency, accuracy, and tax supervision.

Keywords: VAT Web Portal, Retail Tax Invoice, Tax Administration, Perum BULOG, Tax Reporting
Digital, Accuracy of Recording, Administrative Efficiency.

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INTRODUCTION

Value Added Tax (VAT) is a type of tax that has a strategic position in the tax system in Indonesia, because it contributes greatly to state revenue. VAT obligations involve several important steps, such as calculating taxes that must be paid, making tax invoices, paying taxes, and reporting taxes to tax institutions. The accuracy and regularity of each step greatly affects the quality of tax administration and the level of compliance of taxpayers. Research conducted by (Samarta, 2022) shows that in practice, companies that still apply manual ways to calculate and report VAT often encounter problems such as errors in data input, delays in reporting, and the need to double-check before tax data is declared final. This condition shows that a tax administration system that is not well integrated can reduce work efficiency and increase the risk of errors in recording (Samarta, 2022).

On the other hand, the Directorate General of Taxes (DGT) explained that tax invoices are proof of VAT collection that must be prepared by Taxable Entrepreneurs for every submission of Taxable Goods or Taxable Services, including retail sales transactions. Tax invoices for retail sales have certain characteristics because they are intended for transactions with the end consumer and usually do not include the complete identity of the buyer. Therefore, recording and managing retail tax invoices requires an orderly, consistent, and easy-to-track administrative system so that there are no errors in calculating and reporting VAT. The DGT also encourages the use of information

technology in tax administration as part of digitalization efforts to improve efficiency, data accuracy, and transparency in tax reporting (Regulation of the Director General of Taxes, 2022).

This condition is relevant to the implementation of tax administration at Perum BULOG, especially at the Banyumas Branch Office, which has large volume of retail sales activities resulting in many retail tax invoices. In the old method, VAT reporting and payment for retail tax invoices was done manually, which could cause errors in recording, take a long time, and make it difficult to monitor and evaluate tax data. Findings from (Samarta, 2022) regarding the importance of an integrated VAT administration system, as well as DGT policies related to tax digitalization, are the basis for Perum BULOG Banyumas Branch to innovate in managing its tax administration.

As part of this innovation, Perum BULOG Banyumas Branch created and implemented the VAT Web Portal as the main tool for reporting and paying retail tax invoices. The portal is designed to integrate transaction recording processes, upload tax documents according to standard formats, and perform data validation automatically. With the implementation of this web-based system, it is hoped that the tax administration process will be more efficient, errors in data input can be minimized, and the consistency of tax recording will be maintained. However, as a relatively new system, the use of the VAT Web Portal also faces several challenges, such as reliance on a stable internet connection and the need to improve digital literacy for administrative officers.

Based on this explanation, this study aims to analyze the innovation of the procedure for reporting and payment of retail tax invoices through the VAT Web Portal at Perum BULOG Banyumas Branch, as well as assessing the effectiveness of its implementation compared to previous methods, including identifying the advantages and disadvantages of the system as part of efforts to modernize tax administration

METHOD

The writing of this article is based on the results of internship activities carried out at the Public Company (Perum) BULOG Banyumas Branch Office. The selection of internship locations is carried out by considering the suitability between the company's operational activities and the competencies obtained in the Accounting Study Program, especially in the Budget Practicum and Audit Practicum courses. In addition, Perum BULOG has implemented a digital-based accounting information system in the form of the VAT Web Portal in the management of tax administration, so that it is relevant to the topics discussed in this article.

Internship activities are carried out in the Independent Learning Independent Campus (MBKM) program for 80 (eighty) working days, starting from August 4 to September 28, 2024, with a work schedule from Monday to Friday at 08.00-16.00 WIB. During the internship, the author was placed in several divisions directly related to administrative and financial management, namely the Accounting Division, the General and Finance Division, and the Administration Division (TU). The placement in these divisions aims to gain a comprehensive understanding of the flow of reporting and payment of Value Added Tax, especially related to retail tax invoices.

The implementation method used in writing this article is the hands-on practice method. This method is carried out by being directly involved in daily tax administration activities within the Perum BULOG Banyumas Branch Office. Direct practice includes recording retail sales transactions, input of retail tax invoice data into the VAT Web Portal, data validation process, and uploading and archiving tax payment receipts. The use of this method aims to find out the VAT reporting and payment procedures and evaluate the effectiveness of the implementation of the VAT Web Portal compared to the manual methods previously used.

In addition to direct practice, the observation method is also used to observe the workflow, division of tasks between employees, and internal control mechanisms applied in the use of the VAT Web Portal. Observation is carried out by paying attention to each stage of tax administration, starting from recording transactions, processing data in the system, to compiling digital archives. This method assists the author in identifying obstacles that arise during the implementation of the system as well as the efforts made by the company to overcome them.

Data obtained from direct practice and observation were then analyzed using a descriptive method. Descriptive analysis was used to systematically describe the implementation of the VAT

Web Portal in the reporting and payment of retail tax invoices at Perum BULOG Banyumas Branch Office, including the implementation procedures, obstacles faced, and the impact of the implementation of the system on the efficiency and order of tax administration. With this method, the article is expected to provide a clear picture and in accordance with the real conditions in the field.

FINDING AND DISCUSSION

The results obtained from the implementation of internship activities and direct observation in the work environment show that the implementation of the VAT Web Portal at Perum BULOG Banyumas Branch has brought significant and fundamental changes to the management of the administration of retail tax invoice reporting and payment. Prior to the implementation of the web-based system, the tax administration process was still carried out manually by relying on recording transactions on separate documents, using paper forms, and storing archives in physical form. This manual procedure causes the tax reporting process to take a relatively long time, involves many stages of work, and has a fairly high risk of recording errors. In addition, the search for archived documents also becomes inefficient because it has to be done manually through physical files scattered in various storage places.

The implementation of the VAT Web Portal changed that situation significantly. The entire set of tax administration is now managed through one integrated and web-based system, making workflows more organized, transparent, and easy to control. Each stage of reporting and paying taxes can be systematically monitored by officers and management. The integration of data in a single system also minimizes duplication of work and simplifies internal oversight. This condition is in line with the view (Laudon, 2025) which states that web-based information systems are able to improve organizational operational efficiency through data integration, uniformity of work procedures, and simplification of routine and repetitive administrative activities.

In terms of procedures, based on the results of observations in the field, the implementation of tax administration through the VAT Web Portal begins with recording retail sales transactions that occur in related work units, such as storage warehouses, service offices, as well as distribution and distribution points. The transaction data is the main basis for determining the amount of Value Added Tax (VAT) payable because it reflects the value of the delivery of goods that are the object of taxation. After the transaction is recorded, the data is then entered into the VAT Web Portal following a retail tax invoice format that has been standardized by the company and adjusted to the applicable tax regulations.

The use of a standard format in the system helps maintain consistency and uniformity of data between periods and between officers. With a predetermined format, administrative officers have clear guidelines in making inputs, thereby reducing the possibility of differences in data recording or interpretation. This is in accordance with the opinion (Mardiasmo, 2023) which emphasizes that the order of tax administration is greatly influenced by the level of accuracy and consistency in recording transactions, because the data is the basis for the process of calculating, reporting, and accounting for tax obligations to the state.

Furthermore, the VAT Web Portal automatically checks and validates data on the information that has been entered by the officer. This validation includes checking the completeness of the data, the suitability of the format, and the logical consistency between the inputted fields. If incomplete, unformatted, or inconsistent data is found, the system will display a notification or error message so that officers can immediately make corrections before the data is used in the tax reporting and payment process. This automatic validation mechanism is very helpful in suppressing potential errors from the initial stage of data processing and preventing such errors from progressing to the next stage. This is in line with the concept of an accounting information system put forward by (Marshall B. Romney, Paul J. Steinbart, Scott L. Summers, 2025), which states that internal validation and control procedures in digital systems aim to ensure the reliability, accuracy, and integrity of financial information.

In terms of VAT payment, the results of the activity show that the VAT Web Portal provides significant convenience for officers in finding out the amount of tax owed in real time. The

system automatically calculates and displays the VAT value based on retail tax invoice data that has gone through the validation process. Thus, officers no longer need to manually calculate taxes using calculators or separate spreadsheet applications. This condition not only speeds up the process of completing tax payments, but also reduces the administrative workload and reduces the risk of miscalculations that can lead to shortfalls or overpayments of taxes. In addition, the VAT payment receipt can be uploaded directly into the system and stored as a neatly organized digital archive. An information technology-based accounting information system is able to improve the efficiency of financial processes and strengthen organizational accountability through integrated transaction recording and tracking.

The findings of the observation also show that the VAT Web Portal facilitates the process of monitoring and tracing tax data. All retail tax invoice data that has been reported and paid is stored in the system and can be accessed quickly if needed, both for the purposes of reconciliation, internal evaluation, and preparation for audits by the authorities. Compared to manual methods that rely on physical documents, the use of digital archives is considered much more practical, safe, and efficient, and can reduce the risk of loss or damage to documents. According to (Creswell, 2018), the use of digital systems in organizations supports increased data traceability and efficiency in overall information management.

Although the implementation of the VAT Web Portal provides many benefits, the results of the activity also reveal a number of obstacles in its implementation. The main obstacle found is the system's dependence on the availability of a stable internet network. In the event of a network disruption, the process of data input and uploading documents into the system can be hampered, potentially causing delays in tax reporting. In addition, the difference in the level of digital literacy among officers causes the need for an adaptation period, especially for employees who were previously more accustomed to manual procedures. As a relatively new system, the VAT Web Portal also still requires adjustments to operational procedures to align with the company's existing internal workflows.

To overcome these obstacles, a number of technical and operational solutions are needed. From a technical perspective, companies need to ensure the availability of adequate and stable network infrastructure so that the system can be accessed optimally. In terms of human resources, continuous training and assistance are needed for officers to be able to operate all features of the VAT Web Portal optimally. In addition, periodic evaluations of operational procedures need to be carried out to simplify the work stages and reduce the possibility of duplication of work. Management support and commitment are also important factors in ensuring the successful implementation of information systems, as explained by (Laudon, 2025).

Overall, the results obtained from the internship and observation activities show that the implementation of the VAT Web Portal is more effective than the manual method previously applied. This system is able to improve time efficiency, data accuracy, and the quality of management and storage of tax information. Although there are still several obstacles that need to be fixed through improving technological infrastructure and developing human resource competencies, the VAT Web Portal has become a strategic step in encouraging the modernization of the retail tax invoice reporting and payment administration system at Perum BULOG Banyumas Branch.

CONCLUSIONS

This article discusses the use of the VAT Web Portal in the reporting and payment of retail tax invoices at the BULOG Banyumas Branch Public Company as part of efforts to modernize tax administration management. From the results of the observations and discussions that have been carried out, it can be concluded that the use of the VAT Web Portal has a significant impact on increasing the effectiveness and efficiency in the management of Value Added Tax administration, especially in retail sales transactions.

The implementation of this web-based system is able to replace the previously implemented manual methods which are often more time-consuming, prone to recording errors and make it difficult to monitor and trace data. With the existence of the VAT Web Portal, all processes from

transaction recording, retail tax invoice creation, data validation, to payment and filing of tax documents can be done in an integrated manner in one platform. This situation supports increasing administrative neatness, maintaining data accuracy, and facilitating supervision by administrative and management officers.

In terms of procedures, Potal Web VAT has proven to be able to streamline the tax reporting and payment process by utilizing a standard format and automatic validation system. This validation feature is very important to reduce the risk of human error from the beginning when entering data, so that the tax information produced becomes more familiar and reliable. In addition, the system automatically displays the amount of VAT payable and facilitates the storage of proof of payment in the form of a digital record, which in turn improves transparency and accountability in tax administration.

However, the implementation of the PPN Web Portal also faces several challenges, especially those related to the dependence on the stability of internet connections and differences in digital literacy levels among officers. As a new system, it is necessary to make more accurate adjustments to operational processes and improve the skills of human resources so that the use of the system can be more optimal. Even so, overall research shows that the VAT Web Portal is more effective than manual methods and is a strategic step to encourage modernization in the processing of retail tax invoice reporting and payment administration at BULOG Banyumas Branch Public Company.

To maximize the use of the VAT Web Portal at Perum BULOG Banyumas Branch, it is recommended that companies strengthen IT infrastructure support, especially those related to the stability and reliability of the internet network. This is important so that the tax reporting and payment process can take place properly without being hampered by technical problems. In addition, it is important to organize regular training and mentoring for tax administration staff so that digital literacy skills and understanding of how to use the VAT Web Portal can be improved. Thus, the possibility of errors in data input and verification can be minimized.

Furthermore, Perum BULOG Banyumas Branch is advised to continuously evaluate and improve operational procedures so that the work process in the VAT Web Portal is more efficient and in accordance with the needs and characteristics of the organization. For further research, it is hoped that it can expand the scope of the research object by comparing the implementation of a similar system in other agencies or branches, so that the results of the research can provide a more complete picture of the level of effectiveness in digitizing tax administration.

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