



Effectiveness Directorate General Taxes Online Invoice Management System on Financial Taxes at the Directorate of Research and Community Service, Bandung Institute Technology

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ABSTRACT

This study aims to evaluate the effectiveness of the invoice management system at DRPM ITB in supporting tax compliance and efficiency. The system integrated with the Directorate General of TaxationOnline is expected to reduce tax calculation errors and improve financial administration. With a qualitative case study approach, this study involved interviews, observations, and documentation analysis. The results showed benefits in efficiency, transparency, and accessibility. The SWOT analysis identified strengths, weaknesses, opportunities, and threats. Suggestions for improving effectiveness included ongoing training, infrastructure improvements, and policy monitoring. Overall, the Directorate General of TaxationOnline system has contributed to more transparent and accountable tax management, although continuous improvement is needed.

Keywords: Invoice management system, Directorate General of TaxationOnline, financial administration, DRPM ITB.

INTRODUCTION

Along with the development of technology and progress in Educational Science which is increasingly rapid in recent years has brought a very significant impact on various aspects of life, each layer of society has its own important role in changing developments with various arguments. In the journal Sutanto & Kusumadiarti (2022) management system as facilitating activities in management in an agency. Tax system reform is one of the interests in efforts to increase state revenue and realize good governance Lumbantoruan, 2024). The funding source that can be said to be the largest manifestation in the State of Indonesia to improve the welfare of the community comes from the State Budget tax.

Tax is a major source of state revenue which has an important role in increasing national development, the aim of which is to increase the welfare and prosperity of the community. Based on tax collection in Indonesia, it can be grouped into two, namely central tax and regional tax (Nurlaela et al., 2023). There are several tax provisions related to VAT collection that need to be understood. In the VAT Law, Taxable Entrepreneurs are defined as business entities that deliver Taxable Goods (BKP) and Taxable Services that are taxed based on VAT regulations. Taxable Entrepreneurs (PKP) are required to report their business in order to obtain confirmation if they deliver *Barang Kena Pajak* (BKP) dan/atau *Jasa Kena Pajak* (JKP) within the customs area or export BKP/JKP. In addition, government agencies are also appointed to collect VAT on the

delivery of BKP/JKP carried out by government partner PKP to the agency. The party that is required to collect, deposit, and report the VAT owed is the relevant PKP.

The Directorate General of Taxes (DGT) has introduced a new application or information system known as Directorate General of TaxationOnline, which aims to facilitate taxpayers in submitting their SPT.(Zumariz & Ratnawati, 2024). One of the efforts of the Directorate General of Taxes (DJP) is to improve tax reporting and payments to be more effective (Ambarwati, Nadiya, 2022).

Invoices or bills are relevant to taxation, invoices make it very easy for finance to record sales and purchase transactions between internal and external parties as evidence showing payment obligations, documenting taxes such as Value Added Tax (VAT), with the existence of invoices, agencies or companies can calculate and report tax obligations validly (Rosmayati, Kuswarno, et al., 2021).

Tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on this seen from the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (Law No. 28 of 2007). Taxpayers are individuals or bodies according to the provisions of this tax legislation, of course, to carry out tax obligations including certain tax collectors or withholding agents.(Johny & Widyana Dewi, 2020). Meanwhile, Effectiveness is the relationship between the results produced and the expected goals or targets (Rizma Fatmawati Putri & Siti Sundari, 2024).

Institut Teknologi Bandung (ITB) is a leading educational institution, has complex financial transactions, an important element in invoice management that functions to record and verify every transaction related to funding activities in the Directorate of Research and Community Service (Rosmayati, Maulana, et al., 2021). With a good invoice management system, the Directorate of Research and Community Service, Bandung Institute Technology can reduce the potential for errors in tax calculations and increase the accuracy of tax reporting, the challenges and implementation of this system are still things that need to be evaluated further (Rosmayati, 2023d).

This study aims to evaluate the effectiveness of the invoice management system implemented in Directorate of Research and Community Service, Bandung Institute Technology in supporting taxpayer compliance, to assess the extent to which the system can minimize errors in tax management and improve the efficiency of Financial Administration, which ultimately has an impact on more transparent and accountable research budget management (Maulana et al., 2021). It is expected that the results of this study will provide useful recommendations for Directorate of Research and Community Service, Bandung Institute Technology to improve the effectiveness of the invoice management system and contribute to the development of a better financial administration system in higher education institutions (Maulana & Rosmayati, 2020c).

RESEARCH METHODS

In the book Hermawan & Amirullah (2021) Stating Qualitative research is research that explains a phenomenon in the form of words and does not use numbers and does not use various measurements. Qualitative research is commonly used in various approaches, including: ethnography, naturalistic studies, case studies, field studies, technical workers, and direct observation.

1. Research approach

The study uses a qualitative approach with the aim of understanding more deeply how the Directorate General of Taxation online invoice management system greatly influences financial tax management at the Directorate of Research and Community Service, Bandung

Institute Technology. The qualitative approach allows researchers to explore the perspectives, experiences, and perceptions of individuals directly involved in this process.

2. Types of research

The research used is a case study because it focuses more on a deeper understanding of a specific phenomenon, namely the implementation and management of the DJP Online system in the context of the Directorate of Research and Community Service, Bandung Institute Technology.

3. Location and subject of research

The research was conducted at the Directorate of Research and Community Service, Bandung Institute of Technology. The research subjects were taken from:

- a. Directorate of Research and Community Service, Bandung Institute Technology staff or employees who are directly involved in the invoice and tax management process.
- b. Users of the DJP Online system at the Directorate of Research and Community Service, Bandung Institute Technology, which include Administrators or operators who manage the financial tax finance process.

4. Data collection

Data collected using the following techniques:

a. Interview

Interviews were conducted with parties involved in the use and management of the DJP Online system, with the aim of exploring experiences, perceptions, and obstacles faced in using the system.

b. Participatory Observation

Researchers conducted direct observation to see the process of managing invoices and financial taxes using the DJP Online system at the Directorate of Research and Community Service, Bandung Institute Technology. This observation helps to understand how the system is run on a daily basis and to see firsthand the challenges or successes faced by users.

c. Documentation

Collecting data through analysis of highly relevant documents, such as system usage reports, op Directorate of Research and Community Service, Bandung Institute Technology erational procedures, and tax reports generated by the DJP Online system at DRPM ITB (*Direktorat Penelitian dan Pengabdian kepada Masyarakat Institut Teknologi Bandung*).

With qualitative methods used to collect data, it is an important part of research. The aim of the research is to obtain sources of information (Selvia Febrianti & Erry Andhaniwati, 2024), also the researcher provides a deeper understanding of how the DJP Online invoice management system can affect the financial tax management process at Directorate of Research and Community Service, Bandung Institute Technology. The research method used in this study is qualitative, which aims to dig deeper information about the DJP Online invoice management system and its influence on financial tax management at DRPM ITB. The researcher collected data through interviews with related parties, which were then analyzed using SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis (Siti Rosmayati, 2022).

With SWOT analysis, researchers will assess the effectiveness of the DJP (*Direktorat Jenderal Pajak*) Online invoice management system from four main aspects, namely strengths, weaknesses, opportunities, and threats (Rosmayati & Maulana, 2023b). From this analysis, it will provide a clearer picture of how this system affects financial tax management at DRPM ITB, as well as provide an understanding of aspects that need to be improved or developed to improve the performance of the system (Rosmayati & Yulianti, 2022). Thus, the qualitative method used in this study allows researchers to gain a deeper understanding and analyze the data thoroughly, while the SWOT analysis provides a framework for evaluating the effectiveness and potential of the DJP Online invoice management system in the context of financial tax at Directorate of Research and Community Service, Bandung Institute Technology.

RESULTS AND DISCUSSION

Institute for Research and Community Service ITB, which was established in 2001, is the result of a merger between an institution that has managed research at ITB since 1959 with a community service institution. This institution is an important part of ITB's transformation efforts towards Academic Excellence with the aim of managing research and community service efficiently, transparently, accountably, and professionally. Good management aims to support the tri dharma of higher education: education, research, and community service, with a balance that reflects ITB's commitment to the development of science and positive contributions to society and the country.

Ultimately, LPPM experienced a name change to DRPM (Directorate of Research and Community Service), which now continues to strengthen its role in supporting research, innovation, and community service that focuses on community needs. Industry, and countries, both nationally and internationally, to expand the impact and benefits of research and community service results. In addition to focusing on research, community service, and international cooperation, DRPM ITB also has a role in managing efficient and accountable financial aspects in DRPM ITB not only ensuring that grant users and researchers are on target, but also ensuring compliance with applicable tax regulations.

Invoice management for DRPM ITB financial tax is carried out transparently and systematically. Every transaction involving grant funds or research projects will go through strict verification, including recording in accordance with applicable accounting standards and Indonesian tax regulations. This ensures that all taxes that must be paid, such as value added tax (VAT), income tax (PPH), are calculated and paid correctly (Rosmayati, 2023c).

DRPM utilizes a digital system to facilitate the process of managing and paying taxes. This system allows for faster reporting, minimizes human error, and ensures that it can be clearly accounted for to supervisory institutions or related parties. Thus, this system supports efficient and transparent management, in accordance with the principles of Good Governance applied by DRPM ITB. Integration between research management, community service, and financial systems in accordance with tax regulations is an important step to support the sustainability and credibility of the institution, as well as maintaining public trust and cooperation partners.

This study identifies various aspects using SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis. By using this approach, researchers can evaluate the advantages and disadvantages of this system to see the opportunities and threats that exist in the context of DJP Online implementation (Rosmayati, 2022b). The following is a SWOT analysis that is applied first Strengths/strengths in the DJP online system at DRPM ITB with

Administrative Efficiency The invoice and tax management process is faster with e-billing compared to manual methods. Data transparency, namely every tax transaction is recorded digitally, reducing the risk of errors and increasing reporting accuracy. Ease of access, users can

access the system at any time without having to come to the tax office. Integration with the financial system simplifies the process of reporting and managing taxes at DRPM ITB. System data security is equipped with protection to prevent misuse of tax information.

Then the weaknesses in the financial tax processing system at DRPM ITB are the difficulties for new users of employees who are not familiar with the system and experience obstacles in understanding procedures and tax codes. Dependence on users, the effectiveness of the system depends on the ability of employees to operate the system correctly. Technical disruptions and downtime of the DJP Online system sometimes experience errors or maintenance, especially during tax reporting time. The limitations of unstable internet connection infrastructure in some parts of DRPM ITB hamper smooth access to the system.

Next Opportunities/opportunities obtained are Increasing the digitalization of tax administration, the implementation of technology is increasingly developing, so there is an opportunity to improve the system further (Rosmayati, 2022a). Government support for the online tax system, regulations are increasingly moving towards a digital system, encouraging the widespread use of DJP Online. Development of training and socialization of opportunities to provide further education and guidance to staff to improve understanding of the system. Further automation and integration of the potential for system development to be more automatic in the tax reporting and payment process.

Last Threats/threats that exist with rapid tax regulation changes, frequent regulatory updates require the DJP Online system to continue to adapt, which can be a challenge for users. Data security and cybersecurity risks, threats of data leaks or cyber attacks can affect trust in the system. Dependence on technology infrastructure if there is a disruption to the server or network, system access can be hampered. Lack of supervision and enforcement of regulations if there is no strict monitoring, there is still the possibility of inconsistencies or errors in tax reporting (Rosmayati, 2022c).

This SWOT analysis shows that although DJP Online has several challenges, the implementation of the right strategy can help DRPM ITB in optimizing this system for more effective and efficient tax management. The DJP Online system has provided significant benefits in tax administration at DRPM ITB, especially in terms of efficiency, transparency, and ease of access. However, challenges such as difficulty in adapting for new staff, dependence on technological infrastructure, and changes in tax regulations still need to be overcome to improve the overall effectiveness of the system.

However, the effectiveness of this system still depends on several factors, including user competence, technological infrastructure, and evolving tax policies (Rosmayati et al., 2020). To improve the effectiveness of the DJP Online system at DRPM ITB, several strategic steps can be taken, such as: Training and Socialization → Routine training for new employees to accelerate adaptation to the DJP Online system. Improvement of Technology Infrastructure → Ensuring a more stable internet connection so that the system can be used optimally. Further Automation and Integration → Improving integration between DJP Online and the DRPM ITB financial system to accelerate tax verification and reporting. Periodic Monitoring and Evaluation → Internal audits to ensure the effectiveness of the system in supporting tax administration at DRPM ITB. Development of the User Interface (UI/UX) → Improvement of the system display to be more intuitive and easy to use by all employees.

So that DRPM ITB has succeeded in optimizing the DJP Online system in managing the administration of financial tax management (Rosmayati, 2023b). The implementation of the system has met various main aspects in the efficiency of tax management, starting from transparency, data accuracy, and acceleration of the administration process. For that, it cannot be separated from the

implementation of systematic procedures, such as recording according to accounting standards and applicable tax regulations.

However, there are still some challenges that need to be fixed, such as technical constraints, infrastructure limitations, and the limited difficulty of new users to operate the system, to increase this effectiveness, there needs to be optimization in user training, periodic system updates, and strengthening of technology infrastructure (Rosmayati & Maulana, 2024). With the fulfillment of various supporting factors in the use of the DJP Online system, it is concluded that tax management at DRPM ITB has been carried out effectively and efficiently (Rosmayati, 2023a). However, continuous improvement is still needed so that the system can adapt to changes in regulations and needs (Maulana & Rosmayati, 2020a). For this reason, the DJP Online system has contributed significantly to increasing the effectiveness of DRPM ITB tax administration.

Although the DJP Online system has provided many benefits in tax management, there are still several challenges that must be overcome so that its effectiveness can be further improved (Anggraeni et al., 2024). Some of the main obstacles that are still faced include technical limitations, infrastructure that is not yet fully adequate, and difficulties for new users in operating the system optimally (Rosmayati & Maulana, 2022). These factors can hinder maximum utilization of the system, especially for users who are not yet familiar with technology or have not received adequate training (Maulana & Rosmayati, 2020b). Therefore, various strategic steps are needed to overcome these obstacles, such as optimizing user training so that they better understand how the system works, regular system updates to ensure data reliability and security, and improving the technological infrastructure that supports the smooth operation of the system as a whole (Rosmayati & Maulana, 2023a).

In the context of the effectiveness of the DJP Online system, various efforts have been made to ensure that this system can be used optimally in tax administration at DRPM ITB. With the supporting factors that are met, such as increasing accessibility and user understanding of the system, tax management at DRPM ITB can be said to have taken place more effectively and efficiently (Sudrajat et al., 2022). This system has helped speed up the tax administration process, reduce the potential for errors in data entry, and increase transparency in tax reporting (Rosmayati & Maulana, 2020). The reliability of the system also allows users to access information and report taxes in real time, so that processes that previously took a long time can now be completed more quickly and accurately (Maulana & Rosmayati., 2021).

However, although the effectiveness of the DJP Online system is quite good, continuous improvements are still needed so that this system can continue to develop and adapt to regulatory changes and increasingly complex user needs (Rosmayati & Maulana, 2021). Dynamic tax regulations require a system that is able to adapt quickly to changes in policies and new provisions. In addition, user needs also continue to grow along with the increasing use of technology in various aspects of tax administration. Therefore, system developers need to conduct periodic evaluations to identify aspects that still need to be improved and ensure that the DJP Online system continues to be able to provide optimal services to all users.

With various improvements that continue to be made, the DJP Online system has made a significant contribution to increasing the effectiveness of tax administration at DRPM ITB. The implementation of this system has helped create a more structured, efficient, and accountable taxation process, thus providing great benefits for institutions in managing their tax obligations. In the future, with improvements in technological infrastructure, strengthening training for users, and integration with other relevant systems, the DJP Online system is expected to further develop into a more sophisticated and reliable taxation platform. Thus, the optimization of this system not only contributes to increasing the efficiency of tax administration, but also supports better tax compliance in the scope of educational institutions and other sectors.

CONCLUSION

Based on the results of the study on the implementation of the DJP Online system in managing tax administration at DRPM ITB, it can be concluded that this system has made a significant contribution to increasing efficiency in tax management. The previously manual tax administration process can now be done faster and more transparently through e-billing and integration with the DRPM ITB financial system. Although this system has several challenges, such as difficulties for new users, dependence on technological infrastructure, and changes in tax regulations, the DJP Online system is still able to provide great benefits in supporting accountable and regulatory tax management.

Suggestions for further researchers Improving Technology Infrastructure Further research can focus on mapping and improving technology infrastructure at DRPM ITB, including ensuring the stability of internet connections and server capabilities to handle increased transaction volumes, especially during tax reporting times, Continuous Training and Socialization Further research can examine the effectiveness of training programs for new staff and develop more comprehensive training modules to ensure that each employee can operate the system properly and correctly, thereby reducing errors caused by lack of understanding.

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