

Analysis of the Flow of Money Flow of Goods in the Context of Proving Defective Tax Invoices against Tax Auditor Findings in 2019

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Abstract: *The purpose of this research is to determine the analysis of the flow of money, the flow of goods in the context of proving defective tax invoices in refuting the findings of the examiner at PT Pionirbeton Industri. The type of research applied is qualitative research with a descriptive approach. The data collection techniques in this qualitative research are through interviews, observation and documentation. The focus in this research is on the factors that cause defective tax invoices to become tax auditor findings and use the flow of money flow of goods test tool in refuting tax auditor findings. The results showed that there were factors causing defective tax invoices that became the findings of the examiner, one of which was the human factor, namely the vendor did not deposit VAT on the tax invoice issued to PBI and did not report it to the tax office, for these findings can be proven by using the goods flow money flow report which focuses on tracing the process of receiving goods to the payment process. With the flow of money the flow of goods succeeded in proving that the input tax invoice was defective and avoided the potential to pay IDR. 813,169,623 and avoided an additional fine of 100% so that the total loss of PBI was IDR. 1,626,339,246. In accordance with the results of the research that has been conducted, the authors provide suggestions to related departments to be more careful about the initial PO process, the tax credit process and the payment process in order to minimize errors again in the future.*

Keywords.: flow of money flow of goods, defective tax invoices, and tax auditor findings.

INTRODUCTION

Background

A large component of Indonesia's state revenue is taxes. One type of tax is value-added tax (VAT), which replaced sales tax since April 1, 1985. VAT is stipulated under Law No. 8 of 1983 as amended by Law No. 11 of 1994, Law No. 18 of 2000 and Law No. 42 of 2009 on VAT and Sales Tax on Luxury Goods (STLG) and lastly amended by Law No. 7 of 2021 on Harmonization of Tax Regulations. The essence of this tax imposition is the implementation of taxes at the level of people's ability to consume, which is applied indirectly to consumers.

There are two tax functions written in the tax law, namely the budget function (budgeter) and the function of regulating (*regulerend*). Budgeter function is a function located in the public sector to collect as much tax money as possible in accordance with applicable laws and used to finance state expenditures. *Regulerend* function is a tax function that is used as a tool for certain targets whose position is outside the financial field. The tax law in Indonesia adheres to the self-assessment system, which is a form of taxation that gives full confidence to taxpayers to calculate the amount of tax owed themselves.

According to Talenta.com, a defective tax invoice is an invoice that is not filled in

correctly, clearly, completely, and/or is not given a signature. The definition of Defective Tax Invoice according to Articles 30, 31, 32 and 33 of PER DJP No. 03/PJ/2022 are:

1. Incompletely filled Tax Invoice (Does not meet the Formal and Material requirements),
2. Tax invoices that are made late (the date stated in the Tax Invoice is later than when the Tax Invoice should have been made),
3. Tax invoice is considered not made (past the period of 3 (three) months from the time the Tax invoice should have been made.

According to a previous journal from Lusy Suprajadi (2012) "The flow of money and flow of goods method is a form of tax audit in order to see the synchronization between some of the data contained in the cash, sales, purchase, and bank diaries, following the posting to the ledger of each account and against tax reporting both periodically and annually." Money flow is the circulation of money used to make transactions. The flow of money can be completed with supporting documents such as invoices, payment agreements, checks, proof of payment (Transfer in bank) and others. Flow of Goods is the circulation of goods, both tangible and intangible, both movable and immovable, both expendable and non-expendable, and can be traded, used, used, or utilized by consumers or Business Actors. Supporting documents that usually exist such as purchase orders, invoices, proof of goods handover and others.

According to Maulia Githa, 2020 "The findings of the examiner are the findings of the examiner after the examiner has tested the value of irregularities made by the taxpayer in reporting the Tax Return (SPT)". Most of the VAT audit findings that usually cause disputes are because of input tax invoices issued by the opposite transaction being considered defective by the Tax Auditor. In the previous research journal Chyntia Angeline and R. Arja Sadjiarto (2014) "the results of the analysis conducted by the author on the 45 decisions are 5 classifications, namely there are 28 disputes regarding confirmation, 10 disputes regarding Defective Tax Invoices, 8 disputes regarding strategic goods, 4 disputes regarding royalties, and there are other disputes totaling 9 disputes".

There are many cases that occur because of the finding of defective tax invoices that cannot be resolved in tax audits, so they are resolved in the tax court which leads to disputes. The following is an example of a court decision PUT-101321.16/2013/PP/M.XVA of 2018 with the subject matter that the value of the dispute in this appeal dispute is the Correction of Input Tax that can be calculated for VAT on Goods and Services for the June 2013 Tax Period in the amount of IDR. 828,927,847.00, which is not agreed by the Appellant. With the result of a transaction amounting to IDR. 60,779,550.00 the Appellant was unable to submit complete evidence relating to the flow of goods and the flow of money. that accordingly, the Tribunal is of the opinion that it can believe the supporting evidence submitted by the Appellant for the Tax Invoice amounting to IDR. 768. 148,297.00, so that the Input Tax Invoice of IDR. 768,148,297.00 can be credited, while the Input Tax Invoice of IDR. 60,779,550.00 is not supported by valid and relevant evidence so that it cannot be credited" with these various cases the taxpayer needs to refute it.

Efforts made by taxpayers in proving that the Defective Tax Invoice found by the Tax Auditor can be recognized as a Tax Credit, one of which is by proving the flow of money flow of goods and supported by adequate supporting documents. Therefore, every transaction conducted by the company needs to have a flow of money that has been paid/received and a flow of goods received/issued goods from the warehouse and accompanied by complete documents. One example of the flow of goods is the flow of raw materials sent from the vendor/seller to the taxpayer. Furthermore, after going through the production process, the goods will be sent to distributors who continue with the delivery of goods to retailers and finally the goods will move from the hands of retailers to end consumers. And there is also a process of delivery / receipt of goods and / or services and accompanied by complete documents such as purchase orders, invoices,

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proof of handover of goods to the warehouse called the flow of goods. The taxpayer provides a rebuttal letter to the tax office regarding the findings of the tax inspector, Pionirbeton Industri needs to prove transaction compliance according to tax provisions related to input VAT through the mechanism of proving the flow of money flow of goods in order to avoid tax sanctions. The disclosure of written facts in the Rebuttal Letter by the taxpayer above must then be further reviewed by the Director General of Taxes, so this is clearly a source of alleviating the dispute because the taxpayer feels treated fairly on the input tax invoice deemed by the examiner to be defective.

Problem Formulation

1. Can the flow of money flow of goods prove the findings of the tax auditor at PT. PBI?
2. What are the factors that cause defective tax invoices to be the findings of tax auditors at PT.PBI?
3. How is the analysis of the flow of money flow of goods in order to prove the defective tax invoice in refuting the findings of the examiner at PT. PBI?

LITERATURE REVIEW

Tax Definition

According to Rochmat Soemitro quoted by Mardiasmo (2016: 4) states that: "Taxes are contributions of the people to the state treasury In accordance with laws (which can be imposed) by not getting reciprocal services ((counter-prestige)) that can be directly shown and used to pay for public expenditures". According to Law Number 28 Year 2007 article 1 on General Provisions and Tax Procedures is as follows: "Taxes are mandatory contributions to the State owed by individuals or entities that are compelling In accordance with the Law, by not obtaining direct rewards and are used for state purposes for the greatest prosperity of the people". From several definitions of taxes put forward by several taxation experts above, it can be concluded that taxes are mandatory contributions owed by individual or corporate taxpayers that cannot be directly enjoyed by the taxpayer. The funds collected by the state from taxpayers are used to achieve public welfare.

Value Added Tax (PPN)

According to Sukardji (2014: 22) explains that Value Added Tax is "a type of indirect tax deposited by other parties (traders) which is charged to the taxpayer (end consumer). The basic principle is that a tax must be imposed on every production and distribution process, but the amount of tax owed is charged to the final consumer who uses the product.". According to Supramono (2015: 88) Value Added Tax (VAT) is a tax imposed on consumption within the customs area, either consumption of taxable goods or taxable services. In accordance with Number 08 / PMK.03 / 2021 Law Number 11 2020 tax invoice is "Tax Invoice is proof of tax collection made by PKP who makes delivery of taxable goods or delivery of JKP." According to Prastowo (2016: 69) "Tax Invoice is proof of tax collection made by PKP who delivers taxable goods or services or proof of tax collection because of import of taxable goods used by the Directorate General of Customs and Excise. The VAT collected functions as output tax for the seller and input tax for the buyer." In accordance with PER 24/PJ/2012 Article 2 paragraph (1), Tax Invoice must be made on:

- a. When the delivery of Taxable Goods and/or Taxable Services.
- b. When receipt of payment in the event that receipt of payment occurs prior to the delivery of Taxable Goods and/or Taxable Services.

- c. Being evidence of receipt of term payment and in the event of delivery of partial stage of work.
- d. When the counterparty of Taxable Income submits the invoice to the Government Treasurer as Value Added Tax Collector.
- e. Other than those regulated by or In accordance with the Minister of Finance Regulation

Flow of Money Flow of Goods

According to the article ats-konsultama.com dated December 12, 2022 "Testing the Flow of Money Flow of Goods is a method of examination in order to detect company business transactions and personal transactions in an effort to test compliance with the fulfillment of company tax obligations." According to the Regulation of the Director General of Taxes Per-04 / PJ / 2012 The flow of money flow of goods is a test tool to see the relationship between the flow of money in or money out for purchase or sales transactions with the flow of goods out of the warehouse / used / sold or entering the warehouse." According to a previous journal from Lusy Suprajadi (2012)" The flow of money and flow of goods method is commonly used in tax audits to see the synchronization between some of the data contained in the purchase, sales, cash and bank diaries following the posting to the ledger of each account and against tax reporting both periodically and annually. By using the flow method and the flow of goods which is one of the references in tax audits and can also detect the flow conducted by taxpayers in the company." According to Circular Letter (SE) Director General of Taxes No SE - 45 / PJ / 2021, Letter E Item 4a, which reads as follows: "Testing the Material Requirements of Tax Invoices To test the fulfillment of material requirements as referred to in number 3 letter b, testing is conducted on the transaction on which the Tax Invoice is made (underlying transaction) through testing the flow of money, the flow of goods or the acquisition of services, and the flow of documents;".

Defective Tax Invoice

According to [Talenta.com](https://talenta.com), a defective tax invoice is an invoice that is not filled in correctly, clearly, completely, and/or is not given a signature. In addition, if there is an error in filling in the code and serial number, the invoice is considered defective. This defective invoice can be corrected by creating a replacement invoice. Incomplete tax invoices are tax invoices that do not have information according to article 13 paragraph 5 of Law No. 42 of 2009 concerning VAT & STLG. The terms complete tax invoice and incomplete tax invoice actually refer to article 13 paragraph 5 of the VAT Law which explains that a tax invoice is proof of tax collection that can be used as a means of crediting input tax which must be filled in completely. The term incomplete tax invoice replaces the previous term defective tax invoice listed in PER-13/PJ/2010. Basically, both defective tax invoices and incomplete tax invoices have the same consequences for the issuer, namely fines and non-creditable sanctions for the recipient. Tax invoices can no longer be used or are considered defective if they do not meet the terms and conditions stipulated in the law, namely:

- a. Does not meet the applicable formal requirements.
- b. Does not meet the applicable material requirements.
- c. Does not fulfill the provisions that have been regulated in PER 24/PJ/2012.

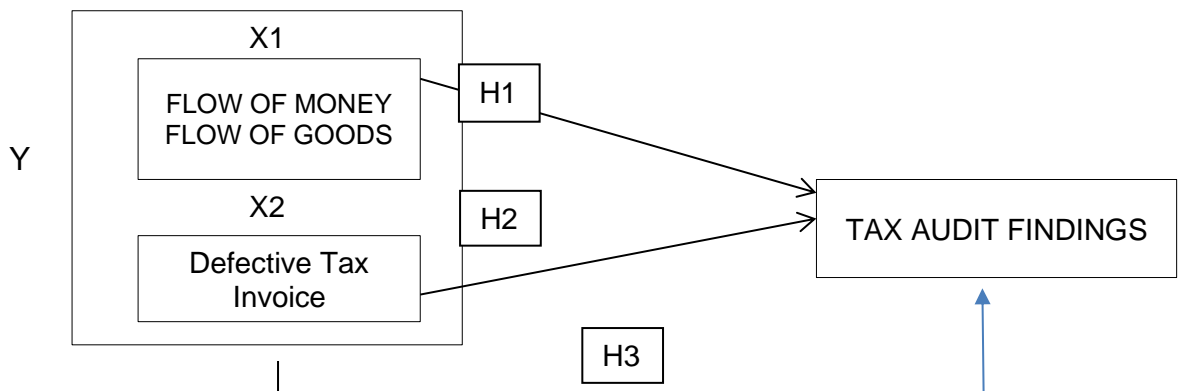
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Tax Auditor Findings

According to Maulia Githa, 2020 "The examiner's findings are the findings of the examiner after the examiner has tested the value of irregularities made by the taxpayer in reporting the SPT". According to Ministerial Regulation Number 18 / PMK.03 / 2021 "Audit findings include revised items, correction value, basis for correction, provisional calculation of the principal amount of tax payable and provisional calculation of administrative sanctions". The findings of the tax examiner are listed in the Notification of Tax Audit Findings.

According to Ministerial Regulation Number 18/PMK.03/2021 Notification of Tax Audit Findings, hereinafter abbreviated as "SPHP is a letter containing audit findings which include revised items, correction value, basis for correction, temporary calculation of the principal amount of tax payable and temporary calculation of administrative sanctions". Actually, SPHP is a temporary audit result document. The final audit result of the tax auditor's version is a Tax Assessment Letter (SKP), which includes Tax Underpayment Assessment Letter (SKPKB), Tax Overpayment Assessment Letter (SKPLB) and Nil Tax Assessment Letter (SKP) Nihil. It is called provisional because the taxpayer has the right to provide rebuttal and discussion with the tax auditor about the results of the audit after the taxpayer has received the tax assessment with the tax auditor about the audit result after the Notification of Tax Audit Findings is received.

Framework



Research Hypothesis

1. It is suspected that the flow of money flow of goods can prove against the findings of the tax inspector,
2. It is suspected that defective tax invoices can be a contributing factor to the findings of tax auditors,
3. It is suspected that the flow of money flow of goods can refute defective tax invoices against the findings of tax auditors.

RESEARCH METHODS

Research Method

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For this research, the author needs to determine the method to be applied, because it is a step that must be conducted. According to Sugiyono (2017: 2) "The research method is basically a scientific method in obtaining data with its objectives and functions". This type of writing is qualitative writing with a descriptive approach. According to Bogdan and Taylor quoted in andra tertiana (2018) "qualitative writing is a writing process that produces descriptive data in the form of speech or writing and the behavior of the people observed".

Research Variables

According to Sugiyono (2017: 39) "a variable is an attribute or trait or value of an object person or activity that has the type of variant set by the author to examine and draw conclusions." In accordance with the author's title. This research uses two types of variables, namely the independent variable (X) and the dependent variable (Y). The independent variable is the flow of money the flow of goods and defective tax invoices and the dependent variable is the findings of the tax audit.

1. Flow of Money Flow of Goods (X1)

According to Sugiyono (2017: 39) "Independent variables are variables that are often referred to as stimulus variables, predictors, antecedents". In this research, the flow of money for the flow of goods in question is the value of money that has been issued / paid by the company to the Vendor after ensuring that all goods are received and supported by complete evidence documents.

2. Defective Tax Invoice (X2)

In this research, the defective tax invoice in question is the number of defective tax invoices which, according to taxation provisions, do not meet the formal and material requirements.

3. Tax Auditor Findings (Y)

According to Sugiyono (2017: 39) "Dependent variables are often called output variables, criteria, consequences". In this research, the Tax Auditor's findings of the amount of VAT that cannot be credited are added with administrative sanctions in accordance with applicable tax regulations.

Population and Samples

According to Sugiyono (2017: 80) "Population is a generalization area consisting of objects or subjects that have certain qualities and uniqueness that can be studied and conclusions drawn". The population in this research is located at PT. PBI. According to Sugiyono (2017: 81) "Samples are part of the whole and uniqueness of a population. If the population is large and researchers cannot examine everything in the population because of limited funds, energy and time, then researchers can use samples, which are taken from the population." This research uses a sample of primary data in the form of a notification letter of inspection results, a report on the flow of money flow of goods and tax invoice data during 2019 obtained by researchers from PT. PBI.

Data Collection Methods

1. Data Source

In this research using primary data sources obtained by PT PBI. The goal is to provide accurate and relevant information in order to obtain measurable results in the preparation of this research. According to Sugiyono (2017: 137), "Primary data is a data source that directly provides data to data collectors". The method used to collect data in this research is the documentation technique. This

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documentation technique is used by researchers to collect primary data in the form of notification letters of inspection results, reports on the flow of money, flow of goods and tax invoice data during 2019.

2. Data Collection Technique

According to Sugiyono (2016: 309) states that "data collection is conducted in natural conditions, primary data sources, and more on participant observation, in-depth interviews and documentation". The types of data collection conducted in this research are observation, interview and documentation. This type of data collection is expected to complement each other so that the information needed is in accordance with the research. The various ways of collecting data are as follows:

- a. Interview
- b. Observation
- c. Documentation

Research Instruments

According to Sugiyono (2017: 148) "a research instrument is a tool used to measure observed natural and social phenomena." According to Martono (2015: 122) "the research instrument is the researcher himself or with the help of others as a tool in collecting the main data related to the research topic." In this research using research instruments interviews, observation and documentation. The results of this research instrument were then developed or analyzed in accordance with descriptive qualitative research methods. Other research instruments used in this research are:

1. Interview Guide

An interview guide is a guide containing a list of questions used by the author to conduct research with informants in conducting the interview process. This interview guide is prepared in accordance with the formulation of the problem and research objectives, so that the questions are more focused and directed in accordance with the problems and answers to be obtained when conducting research.

2. Observation Guide

The observations made by the author are to find out how the process of flow of money flow of goods in the context of proving defective tax invoices against the findings of tax auditors conducted at PT PBI. The goal is to obtain information directly in the field. The aspects observed are the flow of money flow of goods, defective tax invoices, and tax audits.

3. Documentation Guide

The documentation guide is in the form of notes or recording devices used in research to record and record research results from interviews conducted during the research. In this research, the tools used are stationery, recording devices, and cameras.

Data Analysis Method

Data analysis is one of the research activities in the form of a process of compiling and managing data in order to interpret the data that has been obtained. according to Sugiyono (2017) "Data analysis is an activity after data from all respondents or other data sources are collected." The method used to analyze data is the descriptive analysis method, which is a discussion method that describes, describes, compares, and explains the discussion of the flow of money, the flow of goods, defective tax invoices and the findings of tax auditors at PT Pionirbeton Industri. The research data is analyzed with a descriptive approach following the stages of this research data:

1. Collect data and information using interview, observation and documentation techniques.
2. Obtaining data from the company where the research was conducted, namely data on the flow of money flow of goods report, data on defective tax invoices and data on the findings of tax auditors in 2019.
3. Practicing the analysis of the flow of money flow of goods in the context of proving defective tax invoices on the findings of tax auditors with existing theories and rules.
4. Analyze the problems that occur in the flow of money flow of goods, defective tax invoices on the findings of tax auditors conducted with companies with existing tax laws.
5. Conclude the research results.
6. In this data analysis, researchers describe the causes, effects and solutions using the 5W + 1H technique. According to the Big Indonesian Dictionary (KBBI) the definition of "5W1H is often referred to as "adiksimba", namely what, where, when, who, why, and how. This term is used to make it easier to find information or understand news'. According to the article www.idntimes.com "5W+1H is a method used to gather information, develop stories, or solve problems easily. When described, this formula has elements called what, who, when, where, why, and how."

RESULTS AND DISCUSSION

Obtaining Data from the Research Object

After the researcher obtained permission from management to obtain documents as a source of data analysis, the researcher analyzed the documents obtained which consisted of:

- a. Letter of Tax auditor's notification for tax year 2019,
- b. Letter of Tax auditor's initial meeting for tax year 2019,
- c. Notification of Tax Audit Findings (SPHP) which contains the tax auditor's findings,
- d. Defective tax invoice data
- e. Flow of money flow of goods data.

Analysis on the Finding of Defective Tax Invoice in SPHP

Before conducting a rebuttal by PT PBI to collect data on tax invoices that are considered defective by the tax authorities, researchers clarify these invoices so that it is easy to collect data to support the findings of these tax invoices. The following researchers can convey the data on tax invoices deemed defective by the tax authorities that are included in the findings of the tax auditors at PT. Pionirbeton Industri in 2019 which researchers obtained directly as follows:

Tabel 1
Defective Tax Invoice
Details

NO	Taxable Enterprise (Seller) / Taxable Service (Provider)		Tax Invoice		VAT
	Name	Taxpayer ID	Number	Date	
1	TELEKOMUNIKASI INDONESIA	01.000.013.1- 093.00	480.831- 00.1102018	01/11/2018	14,450,000
2	TELEKOMUNIKASI INDONESIA	01.000.013.1- 093.00	480.831- 00.1220190	01/01/2019	13,828,810

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NO	Taxable Enterprise (Seller) / Taxable Service (Provider)		Tax Invoice		VAT
	Name	Taxpayer ID	Number	Date	
3	PT PERTAMINA (PERSERO)	01.001.664.0- 051.00	011.005- 19.1340317	14/08/2019	5,919,434
4	PT PERTAMINA (PERSERO)	01.001.664.0- 051.00	011.007- 19.0250493	08/11/2019	3,727,143
5	PT GCP APPLIED TECHNOLOGY	01.070.611.7- 052.00	010.002- 19.6853051	29/03/2019	2,290,000
6	PT GCP APPLIED TECHNOLOGY	01.070.611.7- 052.00	010.002- 19.6853110	31/05/2019	2,290,000
7	PT GCP APPLIED TECHNOLOGY	01.070.611.7- 052.00	010.002- 19.6853111	31/05/2019	1,387,500
8	PT SONTOK - PUTRA	01.140.098.3- 525.00	011.000- 19.0724862	11/05/2019	3,818,180
9	PT SONTOK - PUTRA	01.140.098.3- 525.00	011.000- 19.0724862	11/05/2019	6,109,088
10	PT SONTOK - PUTRA	01.140.098.3- 525.00	011.000- 19.0724863	11/05/2019	3,818,180
191	PT ROROTAN JAYA TEKNO	82.894.636.8- 045.00	010.005- 19.7078194	09/10/2019	538,900
192	PT ROROTAN JAYA TEKNO	82.894.636.8- 045.00	010.005- 19.7078194	08/10/2019	1,000,600
193	PT ROROTAN JAYA TEKNO	82.894.636.8- 045.00	010.005- 19.7078194	08/10/2019	855,100
194	PT ROROTAN JAYA TEKNO	82.894.636.8- 045.00	010.005- 19.7078195	08/10/2019	836,400
195	PT ROROTAN JAYA TEKNO	82.894.636.8- 045.00	010.007- 19.3589713	19/11/2019	5,610,700
196	PT BENDUNG INDAH ABA	83.319.365.9- 516.00	010.003- 19.2724652	02/05/2019	7,028,890
197	PT BENDUNG INDAH ABA	83.319.365.9- 516.00	010.003- 19.2724652	22/05/2019	9,604,830
198	PT BENDUNG INDAH ABA	83.319.365.9- 516.00	010.003- 19.2724653	14/06/2019	11,500,340
199	PT BENDUNG INDAH ABA	83.319.365.9- 516.00	010.003- 19.2724653	12/12/2019	6,930,470
200	PT SAMUDRA KARYA MU	86.026.505.7- 543.00	010.004- 19.0058436	29/07/2019	520,000
Total					813,169,623

With these findings, researchers dig deeper into each document from beginning to end as follows:

The researcher identified possible contributing factors for invoices that are considered defective from several aspects as follows:

- a. Human

- Vendors do not remit VAT on tax invoices issued to PBI and do not report them to the tax office,
 - Vendors deposit VAT on tax invoices issued to PT Pionirbeton Industri but do not report it to the tax office.
 - Vendors Issue Tax Invoices not in accordance with the rules of the VAT Law,
 - There is a unilateral replacement tax invoice by the vendor,
 - There is a canceled tax invoice unilaterally from the vendor without confirmation to PBI.
- b. Machine
- Errors may occur in the e-invoice system,
 - An error occurs in the internal system when uploading data to the e-invoice system.
- c. Methods
- The Tax Invoice Number and data reported by PBI are not the same as the data on the vendor's tax invoice.
- d. Material
- Lost input tax invoice that cannot be checked,
 - Obtaining an input tax invoice that is edited / not in accordance with what is in the system.
- e. Measurement
- SIDJP data (processing of various taxpayer input transaction data in the form of registration, reporting and tax payments that are integrated using the main modules of tax administration and the Tax Office database in the Directorate General of Taxes Information System) owned by the Tax Office is not accurate.
2. Researchers try to use the 5W + 1H method to find out the improvements that must be made to the findings of tax auditors

Table 2
5W+1H of the Human Factor Aspect

Dominant Causes	Factors from the Human Aspect
What	Findings of Defective Tax Invoices
Why	Not understanding the complete taxation rules, negligence and deliberation
Where	In PT. PBI
When	For Tax Year 2019
Who	Researcher
How	<ul style="list-style-type: none"> ➤ Create a policy when vendors invoice PBI to attach several documents: Proof of Electronic Receipt, Master tax Return of VAT and Proof of State Receipt, 2 months of tax period Appendix A2 of the invoiced tax. This aims to determine that the input tax invoices paid by PBI have been reported by the vendor. ➤ Make a circular letter about the latest policy to vendors ➤ Vendors make a statement letter if in the future there are audit findings on tax invoices that have been paid by PBI will be the responsibility of the vendor ➤ All users/PICs must always be updated about taxation rules

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analysis of the Flow of Money Flow of Goods to the Tax Auditor's Findings

Table 3
 Flow of Money Flow of Goods Data

NO	Taxable Enterprise (Seller) / Taxable Service (Provider)		Tax Invoice		VAT	Proof of Goods Delivery		Proof of Transfer	
	Name	Taxpayer ID	Number	Date		Number	Date	Bank	Date
1	TELEKOMUNIKASI INDONESIA	01.000.013.1-093.00	480.831-00.1102018	01/11/2018	14,450,000	1812GE0002	01/12/2018	S2B	18/12/2018
2	TELEKOMUNIKASI INDONESIA	01.000.013.1-093.00	480.831-00.1220190	01/01/2019	13,828,810	1902GE0029	04/02/2019	S2B	12/03/2019
3	PT PERTAMINA (PERSERO)	01.001.664.0-051.00	011.005-19.1340317	14/08/2019	5,919,434	58190304 5815	17/07/2019	S2B	23/09/2019
4	PT PERTAMINA (PERSERO)	01.001.664.0-051.00	011.007-19.0250493	08/11/2019	3,727,143	U191081	19/10/2019	S2B	17/12/2019
5	PT GCP APPLIED TECHNOLOGY	01.070.611.7-052.00	010.002-19.6853051	29/03/2019	2,290,000	K190747, K190	30/03/2019	S2B	17/09/2019
6	PT GCP APPLIED TECHNOLOGY	01.070.611.7-052.00	010.002-19.6853110	31/05/2019	2,290,000	K191268. k191	12/06/2019	S2B	22/10/2019
7	PT GCP APPLIED TECHNOLOGY	01.070.611.7-052.00	010.002-19.6853111	31/05/2019	1,387,500	119054, 1190	20/02/2019	S2B	05/11/2019
8	PT SONTO - PUTRA	01.140.098.3-525.00	011.000-19.0724862	11/05/2019	3,818,180	86190227, 8615	23/02/2019	S2B	10/07/2019
9	PT SONTO - PUTRA	01.140.098.3-525.00	011.000-19.0724862	11/05/2019	6,109,088	K190468	23/02/2019	S2B	10/07/2019
10	PT SONTO - PUTRA	01.140.098.3-525.00	011.000-19.0724863	11/05/2019	3,818,180	B190293	23/02/2019	S2B	18/06/2019
191	PT ROROTAN JAYA TEKNO	82.894.636.8-045.00	010.005-19.7078194	09/10/2019	538,900	86191492	10/10/2019	S2B	31/12/2019
192	PT ROROTAN JAYA TEKNO	82.894.636.8-045.00	010.005-19.7078194	08/10/2019	1,000,600	7191038	14/10/2019	S2B	30/01/2020
193	PT ROROTAN JAYA TEKNO	82.894.636.8-045.00	010.005-19.7078194	08/10/2019	855,100	7191030	14/10/2019	S2B	30/01/2020
194	PT ROROTAN JAYA TEKNO	82.894.636.8-045.00	010.005-19.7078195	08/10/2019	836,400	7191032	14/10/2019	S2B	30/01/2020
195	PT ROROTAN JAYA TEKNO	82.894.636.8-045.00	010.007-19.3589713	19/11/2019	5,610,700	060009030201	27/11/2019	S2B	07/01/2020
196	PT BENDUNG INDAH ABA	83.319.365.9-516.00	010.003-19.2724652	02/05/2019	7,028,890	K191025, K191	01/05/2019	S2B	16/09/2019
197	PT BENDUNG INDAH ABA	83.319.365.9-516.00	010.003-19.2724652	22/05/2019	9,604,830	K191194, K191	21/05/2019	S2B	08/10/2019
198	PT BENDUNG INDAH ABA	83.319.365.9-516.00	010.003-19.2724653	14/06/2019	11,500,340	K191285	14/06/2019	S2B	24/10/2019
199	PT BENDUNG INDAH ABA	83.319.365.9-516.00	010.003-19.2724653	12/12/2019	6,930,470	K192222, K192	10/12/2019	S2B	20/04/2020
200	PT SAMUDRA KARYA MU	86.026.505.7-543.00	010.004-19.0058436	29/07/2019	520,000	1908GE0152	15/08/2019	S2B	01/10/2019
			Total		813,169,623				

From the table and process above, researchers can explain and describe that there is data on 200 input tax invoices that can be checked systematically with complete documents in the following way:

1. Flow of Goods Process

Tracing the initial transaction of Flow of Goods/ Flow of Service: The initial transaction process in PBI that comes from: Purchase of Material (PR), Purchase

of Service (SR), Other Documents (GE, Advance/Clearance, BT, other manual request payment) with this process proving that the goods are actually received by PT PBI.

2. Flow of Money Process

Tracing the flow of money for payments from transactions that occur in the transaction payment process from the request for payment by the user until the money is paid / transferred from the treasury department (recorded on the company's Current Account). This process proves that the goods that have been sent have been properly paid for.

3. Data Collection of Flow of Money Flow of Goods Process

Documentation process from the beginning of the transaction until the proof of payment in the money flow panel to the flow of goods in the form of an excel report.

4. PT PBI can use the flow of money flow of goods test report, which is In accordance with the taxation rules of article 9 paragraph 2 b of Law. No. 42 of 2009 and SE -10/PJ.52/2006.

Analysis of the Flow of Money Flow of Goods in the Context of Proving Defective Tax Invoices Found by Tax Auditors in 2019

PT. PBI provided a response letter on August 19, 2021 to the findings of the tax inspector because in the inspection team's letter, taxpayers are given a limited time to reply to the letter. Before replying to the letter, PT PBI after tracing the data, collecting data and analyzing the document after it is complete, PT PBI steps up the audit findings along with the flow of money the flow of goods test as a supporting attachment document.



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IKHTISAR HASIL PEMBAHASAN AKHIR

Nama WP : PIONIRBETON INDUSTRI
 NPWP : 01.071.377.4-052.000
 Alamat : JALAN JENDERAL SUDIRMAN KAV.70-71 WISMA INDOSEMEN LANTAI 5
 SETIABUDI JAKARTA SELATAN DKI JAKARTA - 12910
 Masa dan Tahun Pajak : 0 1 1 9 - 1 2 1 9

Uraian	Cfm. SPT	Koreksi cfm. SHP	Koreksi cfm. Pembahasan		Hasil Pembahasan Akhir		Temuan yang Dibatalkan	
			cfm. Pemeriksaan	cfm. SPTWP	cfm. Pemeriksaan	yg disetujui WP		
1	2	3	4	5	6 (2+4) atau (2-4)	7 (2-5)	8 (2+3-6) atau (2-3+6)	
PPN		1.755.808.277.649	0	0	0	1.755.808.277.649	1.755.808.277.649	0
DPP PPN		967.652.703.135	0	0	0	967.652.703.135	967.652.703.135	0
PPN yang harus dipungut sendiri		168.872.140.263	813.169.623	0	0	168.872.140.263	168.872.140.263	813.169.623
Kredit Pajak								
PPN Kurang atau Lebih Dibayar		-1.219.437.129	813.169.623	0	0	-1.219.437.129	-1.219.437.129	813.169.623
Sanksi Administrasi		0	709.873.481	0	0	0	0	709.873.481
PPN YMH/(Lebih) Dibayar		0	1.622.043.104	0	0	-1.219.437.129	-1.219.437.129	1.622.043.104
Dikompensasikan		0	0	0	0	1.219.437.129	1.219.437.129	0
PPN YMH/(Lebih) Dibayar		0	0	0	0	0	0	0
STP		0	0	0	0	0	0	0

Figure 1
 Summary Letter of Final Discussion Results

PT PBI with documentary evidence of the flow of money flow of goods attached to the rebuttal letter, made the previous findings canceled in accordance with the letter of overview of the results of the final discussion which showed the potential to pay the principal of IDR. 813,169,623 as well as administrative sanctions with a total potential to pay IDR. 1,626,339,246 in the letter for its findings canceled. After examining the flow of money, the flow of goods in proving defective tax invoices against the findings of the tax examiner, the researcher can conclude several important points including:

Rosid, A; Purba, DM; Fauzi, RA. Analysis of the Flow of Money Flow of Goods in the Context of Proving Defective Tax Invoices against Tax Auditor Findings in 2019

- a. The tax invoice that is the finding of the tax auditor has met the formal and material requirements,
- b. The 200 input tax invoices have been paid to the vendor which resulted in PT. PBI avoiding joint and several liability and potential payment,
- c. Proof of the flow of money flow of goods can be used in overcoming the findings of the tax auditor as shown by PT. PBI,
- d. Potential payment canceled with the flow of money flow of goods.

CONCLUSIONS AND SUGGESTIONS

Conclusions

In accordance with the description and discussion that has been done previously, the researcher can make the following decisions:

1. The flow of money flow of goods can be one of the test tools to be able to prove the findings of defective input tax invoices in accordance with the laws and regulations used by PT PBI in dealing with the findings of the tax inspector.
2. The causal factors that make the input tax invoice considered defective by the tax authorities are
 - Vendor (Counterparty) does not deposit VAT on Tax Invoice issued to PBI and does not report it to the Tax Office,
 - Vendor (Counterparty) remits VAT on Tax Invoice issued to PBI but does not report it to the Tax Office,
 - The Tax Invoice No. and data reported by PBI are not the same as the data on the Vendor's Tax Invoice,
 - There is a unilateral replacement Tax Invoice by the Vendor,
 - SIDJP data owned by the Tax Office is not accurate,
 - Input tax invoices are not in accordance with the tax regulations of article 1 number 23 of the General Tax Provisions and Procedures (KUP) and article 9 of the VAT Law.
2. PT Pionirbeton Industri can prove the findings of defective tax invoices with the flow of money flow of goods test by making a rebuttal response letter to the findings, resulting in a final discussion letter in which PT PBI obtained corrections or findings that were canceled for the tax invoice findings, making PT PBI avoid the potential to pay principal and administrative sanctions.

Suggestions

1. For PT PBI Company in purchasing transactions and receiving input tax invoices, it should be more thorough in physical documents, recording in the system and payment of input tax invoices.
2. For the campus, this research should be one of the references in adding library references and research journals on campus.
3. For further researchers in the research, researchers recognize that there are still limitations that only focus on examining VAT objects. Therefore, researchers suggest that future researchers conduct comprehensive research on all objects examined by the tax office.

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