

Implementation of Input VAT and Output VAT Reporting Procedures for Value Added Tax (VAT) Through the Coretax Application at a Tax Consulting Firm

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ABSTRACT

The development of digital tax administration has encouraged taxpayers and tax consulting firms to adapt to integrated information systems in fulfilling tax obligations. One of the systems currently used in Indonesia is the Coretax application, which supports the administration and reporting of tax obligations, including Value Added Tax (VAT). This article aims to describe the system and procedures for inputting Input VAT and Output VAT in VAT reporting through the Coretax application at EF Sinergy Consultant. This study uses a descriptive method based on internship activities conducted in the Tax Consultant Division of EF Sinergy Consultant. Data were obtained through direct observation, practical work experience, document review, and discussions with tax consultants during the internship period. The results show that the VAT reporting procedure consists of several stages, including the collection of client tax documents, examination of supporting data, preparation of Output VAT invoices, verification and reconciliation of Input VAT and Output VAT, posting of VAT returns through Coretax, payment using billing codes when underpayment occurs, submission of VAT returns, and archiving of reporting documents. Several problems were identified during the process, including technical constraints in the Coretax system, delays in receiving client tax documents, high accuracy requirements in verification and reconciliation, and coordination issues among related parties. The study concludes that the implementation of structured procedures, careful data verification, and effective coordination are essential to support accurate and timely VAT reporting through Coretax.

KEYWORDS: Coretax Administration System; Value Added Tax (VAT); VAT Reporting; Input VAT and Output VAT; Tax Consultant

INTRODUCTION

Internship activities provide students with direct practical experience in understanding the application of knowledge obtained during academic learning. For students in the Applied Bachelor Program of Management Accounting, internship activities are closely related to accounting, taxation, financial administration, and accounting information systems. Through internship activities, students are expected to understand how accounting and taxation procedures are implemented in actual business practices. In addition, internships help students develop practical skills, professional responsibility, accuracy, and the ability to adapt to the work environment.

The development of information technology has significantly influenced tax administration in Indonesia. The Directorate General of Taxes has encouraged digital transformation through the development of the Core Tax Administration System, commonly known as Coretax. Coretax is designed as an integrated tax administration system that supports more efficient, structured, and digital-based tax services. The use of digital tax systems is expected to improve the quality of tax administration, reduce manual processes, and support taxpayer compliance. Therefore, understanding the implementation of Coretax is important for students who study taxation and accounting information systems.

Value Added Tax (VAT) is one of the important tax obligations that must be managed properly by taxable entrepreneurs. In the VAT mechanism, two main components are involved, namely Input VAT and Output VAT. Input VAT refers to VAT paid by a company when purchasing taxable goods or services, while Output VAT refers to VAT collected by a company when selling taxable goods or services. The difference between Input VAT and Output VAT determines whether the taxpayer is in an underpayment, overpayment, or nil position. Therefore, accuracy in recording, verifying, and reporting Input VAT and Output VAT is essential to avoid errors in VAT reporting.

The use of electronic tax administration systems, including e-Faktur and Coretax, supports the documentation and processing of VAT transactions. Electronic systems help tax consultants and taxpayers manage transaction data more systematically and reduce the possibility of administrative errors. However, in practice, the use of digital tax systems still requires careful procedures, complete supporting documents, and proper coordination among the parties involved. Errors in data input, incomplete documents, or technical constraints in the system may affect the accuracy and timeliness of VAT reporting.

EF Sinergy Consultant is a tax consulting firm that provides services in taxation, accounting, and management. During the internship, the author was placed in the Tax Consultant Division and was involved in several activities related to tax administration, including the processing of Input VAT and Output VAT data, document verification, preparation of VAT reporting data, and the use of the Coretax application. The internship provided an opportunity to observe directly how VAT reporting procedures are carried out in a professional tax consulting environment.

The selection of EF Sinergy Consultant as the object of this study is based on its relevance to the field of management accounting, taxation, and accounting information systems. The company assists clients in fulfilling their tax obligations, including VAT reporting,

through systematic procedures and digital tax administration tools. The use of Coretax in the company's tax reporting process provides a relevant context for analyzing how Input VAT and Output VAT are processed in practice. In addition, the internship experience allowed the author to identify several problems that occurred during the VAT reporting process, such as system constraints, document delays, and the need for high accuracy in verification and reconciliation.

Based on this background, this article discusses the implementation of Input VAT and Output VAT reporting procedures using the Coretax application at EF Sinergy Consultant. The discussion focuses on the stages of VAT reporting, documents used, parties involved, problems encountered, and solutions applied during the internship. This article is expected to provide an overview of the practical implementation of digital tax administration in a tax consulting firm, particularly in relation to VAT reporting through Coretax.

METHOD

This study employed a descriptive qualitative approach based on the internship activities conducted at EF Sinergy Consultant. The internship was carried out in the Tax Consultant Division from January 13 to June 19, 2026. The descriptive approach was selected because it enables a comprehensive explanation of the actual procedures implemented by the company in managing Value Added Tax (VAT) reporting through the Coretax application.

The data used in this study were obtained through direct observation of daily operational activities, active participation during internship assignments, document review, and discussions with tax consultants who supervised the internship. Direct observation was conducted throughout the internship to understand each stage of the VAT reporting process, including document collection, verification, reconciliation, tax invoice preparation, VAT return submission, and document archiving.

The collected data were analyzed descriptively by identifying the sequence of activities performed during VAT reporting, the parties involved, the supporting documents used, and the problems encountered during the implementation of the procedures. The analysis also compared practical implementation with applicable tax administration procedures to provide a comprehensive understanding of the VAT reporting system implemented at EF Sinergy Consultant.

RESULTS AND DISCUSSION

Overview of EF Sinergy Consultant

EF Sinergy Consultant is a professional consulting firm specializing in taxation, accounting, and management services. Established on February 14, 1999, the company provides comprehensive tax consulting services designed to assist individuals and business entities in fulfilling their tax obligations in accordance with Indonesian tax regulations. Besides taxation services, the company also offers accounting and business management consulting to support clients in improving financial performance and business sustainability.

To maintain service quality, EF Sinergy Consultant is supported by experienced professionals with expertise in taxation and accounting. The company also utilizes integrated information technology to improve operational efficiency, including the implementation of

digital tax administration systems such as Coretax and accounting software. These technologies enable tax consultants to process client data more efficiently while maintaining data accuracy and compliance with current regulations.

During the internship, the author was assigned to the Tax Consultant Division, where various activities related to tax administration were performed. These activities included preparing tax working papers, processing tax data, verifying supporting documents, preparing VAT reporting documents, reconciling Input VAT and Output VAT data, and assisting consultants in submitting VAT returns through the Coretax application. These practical experiences provided valuable insight into the implementation of tax administration procedures in a professional consulting environment.

VAT Reporting Procedures Using the Coretax Application

The VAT reporting procedure implemented at EF Sinergy Consultant consists of several sequential stages designed to ensure that all tax data are processed accurately before being submitted to the Directorate General of Taxes. The entire procedure emphasizes document completeness, data verification, managerial review, and compliance with Indonesian tax regulations.

The process begins with the submission of tax documents by clients. These documents include purchase invoices, sales invoices, Input VAT invoices, Output VAT invoices, sales recapitulation reports, purchase recapitulation reports, and other supporting documents required for VAT reporting. The completeness of these documents is essential because they serve as the primary source for calculating VAT obligations.

After receiving the documents, tax consultants conduct an initial examination to verify whether all supporting documents are complete and correspond to the reporting period. At this stage, consultants also examine the consistency of transaction data and identify any missing or inconsistent information. If incomplete documents are identified, the client is requested to provide corrections before the reporting process continues.

Once all supporting documents have been verified, Output VAT invoices are prepared through the Coretax application based on the client's sales transactions. The system records transaction details, including taxpayer identification, taxable transaction values, VAT rates, and the corresponding VAT amount. These Output VAT invoices become the basis for determining Output VAT liability during the reporting period.

The next stage involves the verification and reconciliation of both Input VAT and Output VAT. Tax consultants compare tax invoices with sales invoices, purchase invoices, transaction recapitulations, and supporting accounting documents to ensure that all recorded transactions are consistent. This reconciliation process is considered one of the most critical stages because any discrepancy may affect the accuracy of VAT calculations and potentially lead to tax reporting corrections.

After reconciliation is completed, all documents are reviewed by the Tax Manager. The managerial review functions as an internal quality control process to ensure that all calculations, supporting documents, and tax reporting data comply with applicable tax

regulations before submission. Any discrepancies identified during this review must be corrected before proceeding to the next stage.

Following managerial approval, the VAT Return is generated and posted through the Coretax application. Based on the verified Input VAT and Output VAT data, the system automatically calculates the taxpayer's VAT position, which may result in an underpayment, overpayment, or nil balance. If an underpayment occurs, the system generates a billing code that must be paid before the VAT Return can be officially submitted.

After payment is completed, or immediately in cases of overpayment or nil balance, the VAT Return is submitted electronically through Coretax. Upon successful submission, the system automatically generates the Electronic Receipt (Bukti Penerimaan Elektronik/BPE), which serves as official evidence that the VAT Return has been accepted by the Directorate General of Taxes. Finally, both the VAT Return and the Electronic Receipt are archived systematically and delivered to the client as proof of tax compliance.

Problems Identified During the VAT Reporting Process

The internship activities revealed several challenges that affected the effectiveness and efficiency of the VAT reporting procedures at EF Sinergy Consultant. Although the company has implemented standardized operating procedures and utilizes an integrated digital tax administration system, several technical and operational issues were observed during the reporting process.

The first challenge was related to the performance of the Coretax application. During several reporting periods, the system occasionally experienced slow response times, data synchronization delays, and temporary system errors. These technical issues interrupted the workflow because tax consultants were required to wait until the system returned to normal or repeat several input processes. Consequently, the reporting process became less efficient, particularly during peak reporting periods when many taxpayers submitted their VAT returns simultaneously.

Another challenge concerned the late submission of supporting tax documents by clients. VAT reporting depends heavily on the availability of complete purchase invoices, sales invoices, tax invoices, and transaction recapitulations. In several cases, clients submitted incomplete documents or provided the required information close to the reporting deadline. This situation delayed the verification and reconciliation process and increased the possibility of completing VAT reporting near the statutory deadline.

The verification and reconciliation process also required a very high level of accuracy. Every transaction recorded in the accounting documents had to be compared with the corresponding Input VAT and Output VAT invoices before submission through the Coretax application. Even minor discrepancies could result in reporting corrections or additional verification procedures. During the internship, the author observed that tax consultants carefully reviewed transaction details to minimize reporting errors and maintain service quality. Internal quality control was considered particularly important because inaccuracies could affect both client compliance and the firm's professional reputation.

In addition, the VAT reporting process involved continuous communication among clients, tax

consultants, and tax managers. Any missing information, document revisions, or transaction clarifications required repeated coordination before the reporting process could proceed. Therefore, effective communication became an essential factor in ensuring that VAT reporting could be completed accurately and submitted on time.

Discussion and Proposed Solutions

The implementation of Coretax has significantly improved the digitalization of tax administration by integrating various tax reporting activities into a single electronic platform. However, the findings of this study indicate that technological implementation alone is insufficient to ensure efficient VAT reporting. The effectiveness of digital tax administration also depends on document completeness, data accuracy, user competence, and coordination among all stakeholders involved in the reporting process.

To address technical problems related to the Coretax application, tax consultants routinely verified all entered data before submission and maintained supporting documentation for every reporting activity. This practice reduced the possibility of data loss whenever system errors occurred and allowed consultants to continue the reporting process more efficiently after the system resumed normal operation. Regular monitoring of system performance and periodic updates from the tax authority are also expected to improve system reliability in the future.

The issue of delayed client documentation can be minimized through better communication and document management. Preparing document checklists before each reporting period, reminding clients about submission deadlines, and monitoring document completeness can significantly reduce delays during the verification stage. These practices also allow tax consultants to allocate sufficient time for reconciliation before statutory reporting deadlines.

Another important aspect is maintaining the accuracy of the verification and reconciliation process. The study found that cross-checking tax invoices against supporting accounting records before posting VAT returns through Coretax effectively reduced reporting errors. This practice reflects the importance of internal control in accounting information systems, where systematic verification contributes to the reliability of financial and tax information.

Furthermore, effective coordination among clients, tax consultants, and managers plays an essential role in ensuring smooth VAT reporting procedures. Continuous communication facilitates faster clarification of transaction discrepancies and enables timely decision-making whenever reporting issues arise. Therefore, the successful implementation of digital tax administration should not only rely on information technology but should also be supported by well-established organizational procedures, competent human resources, and effective communication among all parties involved.

CONCLUSION

This study describes the implementation of Input VAT and Output VAT reporting procedures using the Coretax application at EF Sinergy Consultant based on internship experience in the Tax Consultant Division. The VAT reporting process consists of several

integrated stages, including document collection, document verification, preparation of Output VAT invoices, reconciliation of Input VAT and Output VAT, managerial review, VAT return submission through Coretax, payment of tax liabilities when applicable, and document archiving. These procedures ensure that VAT reporting complies with Indonesian tax regulations while maintaining the accuracy and reliability of tax information.

The internship findings indicate that several factors influence the effectiveness of VAT reporting, including the performance of the Coretax application, the completeness of supporting documents provided by clients, the accuracy of verification and reconciliation activities, and coordination among all parties involved. Although Coretax has improved the efficiency of digital tax administration, successful implementation still depends on competent human resources, effective internal control, and proper communication throughout the reporting process.

Overall, the internship provided valuable practical experience regarding the implementation of accounting information systems and digital tax administration within a professional tax consulting firm. The findings of this study may contribute to a better understanding of practical VAT reporting procedures using Coretax and provide useful insights for students, tax practitioners, and organizations implementing digital tax administration systems.

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