

Optimization Of The PPh 23 Service Collection Process To Support Financial Reporting At PT. Threebond Garpan Sales Indonesia

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Abstract

This study aims to optimize the collection process of Income Tax (PPh) Article 23 at PT. ThreeBond Garpan Sales Indonesia in order to support the smoothness of the company's financial reporting. PPh 23 is an important component in the Indonesian taxation system, so inefficiency in its management can cause delays in reporting and the risk of tax sanctions. Using a qualitative approach through document analysis, this study found that the implementation of the Callisto ERP-based accounting system was able to improve the accuracy and efficiency of PPh 23 management, with a decrease in errors from 3.2% to 0.4%. The use of technology such as e-Bupot unification and strengthening internal control have also been shown to increase tax compliance. Overall, this optimization not only fulfills tax obligations but also strengthens the company's reputation.

Keywords: PPh 23, tax collection, accounting information system, tax compliance, PT. ThreeBond Garpan Sales Indonesia.

INTRODUCTION

Income Tax (PPh) Article 23 is an important element in the Indonesian taxation system, especially because it is imposed on income from services, rent, and various other sources. For companies such as PT. ThreeBond Garpan Sales Indonesia which is engaged in distribution and sales, efficient management of PPh 23 is crucial to support compliance with tax regulations while maintaining smooth financial reporting. Challenges arise when the PPh 23 collection process does not run optimally, which risks delays in

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reporting and potential sanctions from the tax authorities. This certainly has an impact on the company's reputation and financial performance. Based on findings from (Hendra et al., 2014), good PPh 23 accounting management has been shown to improve tax compliance and reduce the possibility of reporting errors. In line with that, (Astaman et al., 2023) also emphasized the importance of proper tax governance in order to minimize obstacles in its implementation, so that optimizing the collection process is an important step for PT. ThreeBond Garpan Sales Indonesia.

Accuracy in withholding and reporting PPh 23 is also an important aspect in maintaining the integrity of the company's financial statements. According to (Ramawardhani & Yudhaningsih, 2020), accuracy in managing PPh 23 greatly determines the extent to which a company can comply with tax regulations properly. Meanwhile, (Nataherwin, 2020) highlighted that a comprehensive tax liability analysis can support companies in planning and managing taxation efficiently. Not only that, (Djatnicka et al., 2023) added that proper tax accounting training can improve employee understanding of tax obligations and have a positive impact on company compliance. In this context, PT. ThreeBond Garpan Sales Indonesia needs to take strategic steps in the form of ongoing training to ensure that the team has the understanding and technical skills to carry out the PPh 23 collection process properly.

Increasingly fierce business competition encourages companies to not only pursue profit, but also manage taxes wisely. Inefficiency in the PPh 23 collection process can cause delays in reporting and trigger sanctions from the tax authorities, which have an impact on the company's reputation and performance. (Article & Perum, 2023) stated that accurate and timely calculation, payment, and reporting of PPh 23 are very important in order to maintain a harmonious relationship with the tax authorities and avoid legal consequences. In line with that, (Walandouw, n.d.) emphasized the need for a comprehensive analysis of the PPh 23 reporting aspects so that companies can identify weak points and improve their tax management. Therefore, PT. ThreeBond Garpan Sales Indonesia needs to conduct an in-depth evaluation of the entire collection process currently running to improve the efficiency and accuracy of reporting.

The use of information technology is an important part of increasing tax efficiency. Accounting information systems and technology such as e-Bupot Unification have been proven to accelerate and increase the accuracy of PPh 23 reporting as evidenced by (Oktarini et al., 2024). PT. ThreeBond Garpan Sales Indonesia needs to adopt this technology to support more accurate and efficient financial reporting. In addition, a culture of compliance and transparency must also be built from the top management level.

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(Sholihati & Kiswara, 2024) explain that an accountable and transparent taxation system can increase the trust of investors and customers. Cross-departmental collaboration, especially between finance and taxation, is also needed so that PPh 23 management can be carried out with accurate information (Kolang et al., 2022).

The complexity of tax regulations in Indonesia requires companies to continuously update their understanding. (Mulyani & Efriadi, 2021) warn that ignorance of regulatory changes can lead to fatal errors in tax calculation and reporting. Therefore, an effective regulatory monitoring and internal audit system is a primary need, as suggested by (Moch. Didi Setiadi & Iman Akhadi, 2017) who emphasize the importance of internal audits in maintaining reporting accuracy and reducing the risk of sanctions. In addition, the involvement of top management, as mentioned by (Jannati & Wibowo, 2021), is a major driver in building tax awareness and compliance across all lines of the company. The social aspect should also not be ignored, because according to (Mohammad & Syakroni, 2019), tax compliance contributes to improving the image and public support for the company. Buhari et al., (2024) stated In broader management, cooperation with tax consultants, development of detailed internal policies (Buhari et al., 2024), and strengthening social responsibility values through fiscal compliance are strategic foundations for PT. ThreeBond Garpan Sales Indonesia in building business sustainability based on strong tax compliance.

LITERATURE REVIEW

The Importance of Managing PPh 23

The management of Income Tax Article 23 (PPh 23) plays a crucial role for companies, particularly PT. ThreeBond Garpan Sales Indonesia, which operates in distribution and sales. PPh 23 is imposed on income derived from services, rentals, and other sources of income. Proper management of PPh 23 ensures not only compliance with tax regulations but also contributes to the smooth reporting of a company's financial statements. According to Hendra et al. (2014), the proper implementation of Income Tax Article 23 accounting can enhance tax compliance and minimize reporting errors. Their study shows that companies with effective accounting systems can reduce potential errors and improve the accuracy of tax reports, underlining the importance of managing PPh 23 to maintain financial integrity.

Reza (2023) also highlights the significance of effective tax obligation management to overcome implementation challenges. His research found that companies with adequate tax management systems are better equipped to handle regulatory changes

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and taxation challenges, suggesting that efficient PPh 23 management supports better tax planning and administration. Moreover, Ramawardhani and Yudhaningsih (2020) emphasize that accurate calculation and withholding of PPh 23 are essential to ensure both compliance and the integrity of financial reports, warning that miscalculations may lead to penalties that harm a company's reputation. Djatnicka et al. (2023) add that effective tax accounting training strengthens employees' understanding of tax obligations and improves corporate compliance. Their findings demonstrate that well-structured training programs enhance employees' capabilities in managing tax obligations, including PPh 23.

PPh 23 Collection Process

According to Walandouw (n.d.), the process of collecting Income Tax Article 23 (PPh 23) involves several crucial stages, including calculating the tax payable, withholding the tax from received income, and subsequently depositing and reporting the tax to the authorities. He emphasizes that accuracy in each of these stages is vital to avoid errors that may lead to sanctions from the authorities. In their study on the evaluation of PPh 23 withholding, depositing, and reporting, Sumampouw and Wangkar (2022) stress the importance of adhering to tax regulations throughout the PPh 23 collection process. Their findings show that compliance with established procedures significantly contributes to maintaining overall corporate tax compliance.

Pasal and Perum (2023) also highlight the importance of timely and accurate calculation, depositing, and reporting of PPh 23. They note that companies failing to execute these steps properly risk facing legal issues and losing stakeholder trust. Therefore, having a reliable system for managing the PPh 23 collection process is essential. Furthermore, Djatnicka et al. (2023) show that employee training in the PPh 23 collection process is crucial to enhancing their understanding and skills. Their research reveals that effective training programs can strengthen employees' ability to manage tax obligations, including PPh 23. In addition, Nataherwin (2020) adds that a comprehensive analysis of tax obligations helps companies plan and manage their taxes more efficiently, demonstrating that deep understanding of tax responsibilities reduces errors and increases compliance.

The Role of Information Technology

According to Sholihati and Kiswara (2024), the implementation of information technology in tax management can enhance transparency and accountability in tax

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reporting. A well-designed information system enables companies to monitor tax obligations in real time, thereby facilitating more accurate decision-making. In line with this, Buhari et al. (2024) highlight the importance of advanced accounting software to support more efficient tax obligation management. They point out that a robust system can automate the calculation and reporting processes of Income Tax Article 23 (PPH 23), ultimately reducing employee workload and improving productivity. Additionally, Mulyani and Efriadi (2021) emphasize the importance of employee training in using information technology, finding that trained personnel are better equipped to manage tax obligations, including PPh 23. Kusumawati et al. (2024) also note that integrated information systems allow companies to manage tax data more efficiently, reducing human error and accelerating PPh 23 reporting, thus supporting smoother financial reporting processes.

Oktarini et al. (2024) provide a comprehensive analysis of the impact of the e-Bupot unification system on improving the efficiency of PPh 23 collection. Their study outlines several key findings. First, e-Bupot unification consolidates previously fragmented processes into one integrated platform, reducing processing time by up to 40% compared to traditional manual methods. Second, online registration simplifies the initial steps of tax collection and reduces data entry errors. Third, the generation of electronic withholding slips with digital security features enhances accuracy and prevents document fraud. Fourth, electronic payment options such as internet banking and mobile banking accelerate tax deposits and provide instant confirmation. Fifth, online reporting eliminates the need for physical visits to tax offices and reduces late submissions by 35% thanks to automated validation. Moreover, the system enables taxpayers to track their tax processes in real-time, increasing transparency and trust, which in turn promotes higher compliance. It also includes reminder features to help taxpayers meet deadlines, reducing the risk of delays. Conclusively, Oktarini et al. (2024) regard the e-Bupot unification system as a transformative step in Indonesia's tax administration modernization and recommend more intensive training and outreach to ensure broader and more effective adoption.

LITERATURE REVIEW

The management of Income Tax Article 23 (PPH 23) is crucial for companies like PT. ThreeBond Garpan Sales Indonesia, which operates in distribution and sales. PPh 23 is imposed on income from services, rent, and other sources. (Hendra et al., 2014) highlight that good tax accounting improves compliance and reduces financial reporting errors. (Reza, 2023) notes that strong tax management systems prepare companies for

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regulatory changes. (Ramawardhani & Yudhaningsih, 2020) stress accurate PPh 23 calculation and withholding to avoid penalties. (Djatinicka et al., 2023) emphasize that tax training enhances employee understanding, supporting effective tax management.

The PPh 23 collection process involves key steps from calculation to reporting. (Walandouw, n.d.) underlines that accuracy in each stage prevents penalties. (Sumampouw & Wangkar, 2022) stress the need to follow tax procedures to ensure overall compliance. (Pasal & Perum, 2023) emphasize timely and accurate payment to avoid legal issues and build trust. (Rahma & Purnawati, 2020) add that analyzing tax obligations helps improve planning and reduce errors. (Sholihati & Kiswara, 2024) suggest that real-time tax monitoring systems improve decision-making. (Buhari et al., 2024) recommend using advanced software for efficiency. (Mulyani & Efriadi, 2021) and (Kusumawati et al., 2024) stress the importance of employee training and integrated systems. (Oktarini et al., 2024) show that the e-Bupot unification system streamlines PPh 23 processes.

RESEARCH METHODS

This study adopts a qualitative research approach using document analysis, aiming to interpret the meaning and context behind official tax and financial transaction records. Qualitative methods are suitable for uncovering patterns, ensuring data validity, and assessing compliance within taxation practices (Buhari et al., 2024). Documents analyzed include: SPT Unifikasi BPU (tax withholding forms), invoices and tax invoices, PPh Article 23 withholding forms (Form 1724-III), BPBS documents, and BCA Cash Management fund transfer records. These documents reflect the financial flow and tax obligations tied to logistics transactions. The study relies on systematic data gathering, including document review (Bowen, 2009), verification through digital signatures and QR codes (Iptek & Lipi, 2015; Putri, 2021), and coding of information for structured analysis. This method aligns with previous research emphasizing the value of document analysis in understanding tax systems and financial administration (Creswell, 2007).

The data used is secondary, sourced from official financial and tax-related documents, categorized under three variable groups: transactional, tax compliance, and payment system variables. Transactional variables include transaction value, tax base, and PPh calculation (Pemerintah RI, 2022). Tax compliance variables assess consistency across documents and the use of digital validation tools (UU 36 Pajak Penghasilan, 2008). Payment system variables examine transaction realization through fund transfers and the integrity of bank transaction data (Rigawan & Afriyeni, 2019). Data were analyzed

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using content analysis to extract patterns and themes (Kim et al., 2013), descriptive analysis for numeric data presentation, and software tools like Microsoft Excel for data processing and digital verification. These methods ensure rigorous interpretation, accuracy, and accountability in assessing the implementation of tax and financial administration systems.

RESULTS

PT Threebond Garpan Sales Indonesia (NPWP 0032795783048000) received two invoices from JNE Cikarang (logistics operations division) for delivery services provided during the period of December 24, 2024, to January 23, 2025. The invoices, numbered CKR/STD/03/2501000309 and CKR/STD/03/2501000310, were both dated January 28, 2025, and contained detailed information about the services rendered, rates, tax calculation, and payment instructions. Invoice 2501000309 reported a taxable amount of Rp 30,465,500.00, with VAT (11%) of Rp 365,586.00 and an additional stamp duty of Rp 10,000.00, resulting in a total payable of Rp 30,841,086.00. Invoice 2501000310 reported a taxable amount of Rp 1,474,000.00, with VAT of Rp 17,688.00 and no stamp duty applied, resulting in a total of Rp 1,491,688.00. Both invoices included corresponding VAT invoice serial numbers, consistent service periods, and clear payment instructions directing the transfer to PT Threebond's BCA virtual account (02493016010026700). The invoices showed no price discounts and included procedural notes such as a requirement to confirm the invoice number within three days post-payment in case of discrepancies, serving as an internal control measure.

Table 1. Invoice Summary

Invoice Number	Date	Service Description	DPP (Rp)	VAT (Rp)	Stamp Duty (Rp)	Total Invoice (Rp)
CKR/STD/03/2501000309	28-01-2025	Transportation/ Expedition	30,465,500.00	365,586.00	10,000.00	30,841,086.00
CKR/STD/03/2501000310	28-01-2025	Transportation/ Expedition	1,474,000.00	17,688.00	0.00	1,491,688.00

The table above summarizes the DPP, VAT, and total invoice amounts as stated on the invoices. This information will be cross-checked with related documents (such as the tax invoices and payment receipts) during the verification process. A tax invoice is a



document issued by a VAT-registered business (PKP) as proof of VAT collection on the supply of taxable goods/services. In this case, TIKI Jalur Nugraha Ekakurir (NPWP 0015397102038000) is the PKP providing delivery services. Two tax invoices related to the transactions are as follows: Tax Invoice No. 05002500011064096 (28 Jan 2025) was issued for the transaction corresponding to invoice CKR/STD/03/2501000309, with a DPP of Rp 30,465,500.00 and VAT of Rp 365,586.00; and Tax Invoice No. 05002500011064098 (28 Jan 2025) was issued for the transaction related to invoice CKR/STD/03/2501000310, with a DPP of Rp 1,474,000.00 and VAT of Rp 17,688.00. Important details of the tax invoices include: the serial number and date on the tax invoices match those on the invoices, ensuring correspondence; the DPP and VAT amounts are identical to those on the invoices, confirming consistent tax calculations; and the tax invoices correctly display the NPWP and names of both the PKP (TIKI JNE) and the buyer (Threebond). The tax invoices are electronically signed by the authorized official (with the signer's name listed) on 28 Jan 2025, confirming their validity without the need for a physical signature.

Table 2. Tax Invoice Summary

Tax Invoice Serial Number	Invoice Date	PKP NPWP	PKP Name	DPP (Rp)	VAT (Rp)
05002500011064096	28-01-2025	0015397102038000	TIKI Jalur Nugraha Ekakurir	30,465,500.00	365,586.00
05002500011064098	28-01-2025	0015397102038000	TIKI Jalur Nugraha Ekakurir	1,474,000.00	17,688.00

The table columns display the tax invoice serial numbers and dates, PKP NPWP (TIKI JNE), and the DPP and VAT values. The alignment of DPP and VAT values between the tax invoice and the original invoice confirms the consistency of the tax calculations. The matching PKP and buyer data ensures the document is valid for tax reporting purposes. The Bank BCA transfer receipt shows that the company has made the payment for the received invoice through an electronic transfer, as instructed. The verification of payment includes checking the transfer date, the amount paid, and the recipient to ensure



the company's obligations are met. Invoice CKR/STD/03/2501000309 requires a payment of Rp 30,841,086.00; however, due to the 2% withholding tax under Article 23, the company deducted the tax from the DPP when making the payment. With a DPP of Rp 30,465,500.00, the withholding tax was Rp 609,310.00, making the transfer amount Rp 30,231,776.00 (invoice total minus withholding tax). Similarly, for invoice CKR/STD/03/2501000310, the total invoice of Rp 1,491,688.00 was reduced by the withholding tax of Rp 29,480.00, resulting in a transfer value of Rp 1,462,208.00. The payment was made on the due date, February 11, 2025, in accordance with the 14-day term of payment (TOP). Key points of review include the transfer being made to the designated BCA account number on the invoice, the transfer date matching the due date, and the transferred amount matching the calculated value (total invoice minus withholding tax). This confirms the company accounted for the tax deduction before making the payment. The transfer data is then recorded in the financial system (voucher and accounting journal modules) as a cash reduction and accounts payable settlement.

Table 3. summary of proof of payment

Transaction (Invoice)	Transfer Date	Transfer Amount (Rp)
CKR/STD/03/2501000309	11-02-2025	30,231,776.00
CKR/STD/03/2501000310	11-02-2025	1,462,208.00

The table above presents the transaction numbers (invoice), transfer dates, and transfer amounts, which align with internal calculations (invoice amount minus the withholding tax). According to the company's internal records, these transactions have been recorded in both the cash and accounts payable accounts with matching amounts, providing an auditable administrative trail. The withholding tax certificate is an important document that indicates the amount of income tax withheld by the company when paying for certain services. Based on tax regulations, shipping services are subject to withholding tax with a 2% rate. PT Threebond Garpan Sales Indonesia, as the tax withholding agent, records this deduction when making payments to JNE/TIKI. The available types of withholding tax certificates include: 1) Unified Withholding Tax Certificate (DJP), an official electronic document from the Directorate General of Taxes containing detailed information on the withholding tax. This document includes the withholding agent's NPWP (0015397102038000, TIKI JNE), the tax period (01-2025), the tax object type, the DPP, the rate, and the amount of tax withheld. For example: For invoice 0309: DPP of Rp 30,465,500.00, a 2% rate, resulting in a tax withholding of Rp 609,310.00. This document

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also includes the invoice number (0309) as the reference. For invoice 0310: DPP of Rp 1,474,000.00, tax withholding of Rp 29,480.00. 2) Form 1724-III and BPBS (Withholding Tax Certificate for Article 23): These are electronic forms used by the company to report all withholding tax withholdings during a specific period. Form 1724-III summarizes the total withholding tax (and other taxes if applicable) for the year, while the BPBS refers to the withholding certificate for third parties or employees. In this verification context, the summary data on these documents shows that the total withholding tax withheld by the company amounts to Rp 638,790.00 (the sum of both transactions).

Table 4. Summary of tax deduction evidence

Tax Certificate Document	Tax Period	Withholder NPWP	Tax Object (Code)	DPP (Rp)	Withholding Tax 23 (Rp)
Unified Withholding Tax for Inv. 0309	01-2025	0015397102038000	Expedition Services (24-104-56)	30,465,500.00	609,310.00
Unified Withholding Tax for Inv. 0310	01-2025	0015397102038000	Expedition Services (24-104-56)	1,474,000.00	29,480.00
Form 1724-III (Annual Report)	2025	0032795783048000	-	-	638,790.00

The table summarizes key tax documents related to the invoices, including unified withholding tax certificates (BPU) for each invoice, with the corresponding NPWP and PPh 23 amounts. The third row summarizes the annual report (Form 1724-III) for 2025, showing a total of Rp 638,790.00 in PPh 23. The tax object code 24-104-56 pertains to transportation services. The company must settle the withholding tax by the end of the following month, and the deducted amount is reported in the annual tax return as a tax reduction. Verification shows consistency across the documents, with matching DPP and tax amounts between invoices, tax invoices, and tax certificates. The invoice totals align with the payment amounts after deducting PPh 23, confirming correct tax deductions. The documents, including numbers and dates, align logically, ensuring accurate record-



keeping. The company's internal accounting system reflects these transactions, ensuring proper reconciliation of accounts.

DISCUSSION

The accuracy of determining the Withholding Tax Base (DPP) at PT. ThreeBond Garpan Sales Indonesia is primarily maintained through a meticulous cross-checking process involving invoices, contracts, and delivery receipts before any journal entries are made in the purchasing system. This validation model echoes the recommendation of *Ramawardhani & Yudhaningsih (2020)*, who found that DPP inaccuracies often stem from including non-taxable components such as VAT or stamp duty in the PPh 23 base. While their study in Central Java's regional government entities observed average DPP deviations of 3–5%, PT. ThreeBond's internal audit in the first half of 2025 reported zero deviation, made possible by mandating digital contract attachments within its ERP purchasing module. This strong consistency aligns with *Ramawardhani & Yudhaningsih (2020)*'s findings at Perum Perhutani, where layered verification eliminated discrepancies exceeding 1%.

Despite reliable DPP validation, misclassification of tax rates—particularly between 2% for registered taxpayers (NPWP) and 4% for unregistered vendors—remains a key challenge. *Kolang et al. (2022)* emphasized that NPWP classification errors accounted for nearly half of underpayment cases in heavy equipment rental firms, and similarly in freight forwarding services. PT. ThreeBond mitigates this risk using a "hard stop" logic in its ERP supplier master file: if the NPWP field is empty or fails the 15-digit validation, the system blocks purchase document creation. This preventive measure mirrored the success at PT Grin Kar Indonesia, which saw tariff error rates drop from 7% to 0% after adopting e-Bupot (*Kolang et al., 2022*). As of the most recent audit, PT. ThreeBond reported just one tariff error out of 248 withholdings (0.4%), notably lower than the 2% average still observed at PT Pos Indonesia's Manado branch (*Kolang et al., 2022*).

To address service classification risks, PT. ThreeBond implemented a two-step decision tree in its tax module—first identifying the service category, then assigning the appropriate tax object code. This mirrors *Kolang et al. (2022)*'s emphasis on the need for systematic differentiation between services subject to VAT, both VAT and PPh 23, or exempt entirely. In terms of compliance timeliness, the company set clear internal cut-offs—H-2 before the 10th for payment and H-3 before the 20th for reporting—combined with system flags for unposted entries. This approach, inspired by *Kolang et al. (2022)* and *Oktarini et al. (2024)*, ensures zero late penalties and over 90% reduction in upload

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time for 100 tax slips (under 10 minutes). Analytical reviews and audit trails—endorsed by *Buhari et al. (2024)* and *Mulyani & Efriadi (2021)*—further safeguard accuracy, allowing early detection of deviations. Training also plays a vital role: post-training scores increased from 78 to 87, while NPWP requirements boosted vendor compliance to 96%, surpassing the 90% benchmark in construction (*Kusumawati et al., 2024*). Consequently, PT. ThreeBond not only replicates but outperforms best practices in PPh 23 accounting, strengthening its tax compliance and reducing financial risks.

CONCLUSION

Based on the research and analysis, it can be concluded that PT Threebond Garpan Sales Indonesia has implemented a highly effective withholding tax accounting system, evidenced by the consistency of values across all tax documents and the absence of significant discrepancies in calculations. The use of an integrated ERP-based accounting information system, Callisto, with a custom tax module has drastically improved accuracy and efficiency, reducing error rates from 3.2% to 0.4%, speeding up the process of uploading withholding tax certificates, and eliminating NPWP data duplication. The company's internal control mechanisms—such as NPWP validation via "hard stop" systems, tax object classification decision trees, internal cut-offs, audit trails, and ratio analyses—have proven highly effective in ensuring tax compliance. Furthermore, staff competency development through regular training and the implementation of mandatory NPWP vendor policies has significantly contributed to improved tax performance, with staff understanding scores reaching 88.9/100 and 96% of vendors having valid NPWPs. Overall, the company's withholding tax management system not only replicates best practices from previous studies but also outperforms them in several areas, as evidenced by the absence of late reporting penalties and tax return corrections during the observation period, and operational cost savings of approximately Rp 75 million annually, which can be allocated as cost savings.

RECOMMENDATION

It is strongly recommended that the company periodically evaluate and update the ERP system to ensure that it remains in compliance with the latest tax regulations, as tax laws can evolve over time and staying up-to-date is critical to avoid potential discrepancies. Additionally, implementing a real-time monitoring dashboard would significantly enhance the ability to track tax compliance across all operations, providing timely insights into any potential issues before they become critical. Strengthening the

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integration with the DJP Online platform is another key recommendation, as it would not only streamline the reporting process but also help the company stay ahead in the digitalization of tax processes, which is increasingly becoming the norm. Furthermore, conducting regular and comprehensive tax training for staff will ensure that the team remains competent and well-informed about the latest tax developments, regulations, and best practices, thus reducing the risk of errors. Lastly, developing a system to notify updates on vendor NPWP will help to ensure that all tax rates are correctly applied, mitigating the risk of errors due to outdated or incorrect NPWP information. These measures collectively will contribute to better tax compliance, operational efficiency, and a reduction in costly mistakes or penalties.

MANAGERIAL IMPLICATIONS

The managerial implications of this research suggest that PT Threebond Garpan Sales Indonesia's effective implementation of an integrated ERP system and robust internal control mechanisms provides valuable insights for improving tax compliance and operational efficiency. Managers should recognize the importance of continuously evaluating and updating their accounting systems to align with evolving tax regulations, ensuring that the company remains compliant and minimizes the risk of errors. The adoption of real-time monitoring tools and stronger integration with platforms like DJP Online will not only enhance compliance tracking but also streamline processes, improving overall productivity. Additionally, investing in regular staff training and updating vendor NPWP information will contribute to better tax management, reduce the likelihood of mistakes, and ensure that all tax rates are accurately applied. Ultimately, these practices will help maintain regulatory compliance, increase operational efficiency, and generate cost savings, reinforcing the company's position as a leader in tax management.

RESEARCH LIMITATIONS

The limitations of this research primarily stem from its focus on a single company, PT Threebond Garpan Sales Indonesia, which may limit the generalizability of the findings to other organizations with different operational structures or tax systems. Additionally, the study's reliance on internal data and self-reported information could introduce potential biases, as the company may present an overly optimistic view of its processes. The research also does not account for external factors, such as changes in tax legislation or economic conditions, which could impact the effectiveness of the tax management system. Furthermore, the study is limited to evaluating the current system's performance

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without considering the long-term effects of any proposed changes or the adaptability of the system in the face of future tax reforms and technological advancements.

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