

THE SOP ANALYSIS AND DESIGN OF INCOME REPORTING SYSTEM FROM ARTICLE 21 AND 23

Elisabeth Yuliana Haki¹

Jesica Handoko²

Widya Mandala Surabaya Catholic University

elisabethyulianahaki7@gmail.com¹

jesica@ukwms.ac.id²

ARTICLE INFO

Article history:

Received: 4 November 2022

Revised: 15 December 2022

Accepted: 17 December 2022



Keywords:

control activities; standard operating procedure (SOP); tax system

DOI:

<https://doi.org/10.33508/rima.v5i2.4269>

ABSTRACT

The object of research is PT PMTextile which is engaged in the textile industry. The company's SOP is irrelevant to the company's current practices and is not yet under tax regulations. This research aims to analyze and redesign the income tax reporting system's SOP articles 23 and 21. The problems are that there is no SOP correction of periodic income tax returns, no authorization, the documents are still less relevant, and references to SOP regulations and policies are inappropriate. Lastly, there is no independent checking, the signing of tax returns, and the SOP of income tax reporting article 23 has not used e-bupot. This research aims to analyze and redesign the SOP to improve internal control. This research uses a type of qualitative descriptive research. The result is to adjust the company's SOP to the company's condition and redesign it, add checking and authorization activities, changes in the document flow, adjustment of references to regulations and policies SOP under tax regulations, and the proposed SOP correction of periodic income tax return article 23 and 21. PT PMTextile is expected to conduct a routine evaluation of its SOP and update tax regulations.

INTRODUCTION

Technological developments majorly impact various aspects of life, including the business world. The company tries to keep up with these developments to compete with competitors. This development encourages companies to be more effective and efficient in carrying out their business. The company will make every effort to achieve this through the various strategies it has prepared. One is to keep up with technological developments by implementing appropriate, effective, and efficient systems.

The manufacturing industry is one of the industries that contribute significantly to economic growth in Indonesia.

Technological developments also affect the manufacturing industry, requiring a system to support its business processes. This industry requires a sound information system because it can reduce the risk of errors and activities to be more effective and efficient (Marcelino & Wehartaty, 2018). An accounting information system is a system that processes various data and transactions to make valuable information for planning, controlling, and operating a business (Krisniaji, 2015). The development of accounting information systems has begun to enter the world of taxation to support companies in carrying out their tax obligations.

In the KUP Law, tax is a contribution that taxpayers must carry out as a coercive source of state income based on the Act (Ikatan Akuntan Indonesia, 2016). One form of the application of AIS in the world of taxation is the innovation made by the DGT through the e-SPT (Natawibawa, 2020). Other innovations are e-bupot, e-billing, and e-filing, which companies can use through an online website, and all tax information is stored in a database system. AIS cannot be well-run if it is not accompanied by reasonable internal control. One way to reduce the risk of irregularities, errors, and fraud in the company's business activities is through internal control.

According to Anderson et al. (2017), based on COSO theory, five components make up internal control, one of which is control activities that companies can implement using Standard Operating Procedures (SOP). SOP is a guideline that underlies the work carried out by employees, where the work process is structured, transparent, easy to understand, and accountable (Marcelino & Wehartaty, 2018).

Every company activity has an SOP which is expected to make it easier for employees to carry out their work duties and responsibilities, one of which is a tax SOP. This research will focus on the reporting system of income tax article 23 and article 21 of PT PMTextile. Income tax article 21 is quite complicated because there are around 557 employees, and each person can be treated differently for the calculation of income tax article 21. PT PMTextile also deducts, pays, and reports income tax article 23 on transactions with suppliers (deducted 2% from supplier invoices). These services include fee management services, audits, forwarders, and others. The supplier is an external party to the company, so the company will try as much as possible to minimize risk and maintain the company's reputation by going through the proper SOP.

There are some research problems. The first problem is the absence of SOP for correcting periodic income tax return

articles 23 and 21, which results in no adequate work guidelines for tax staff when an error occurs in the tax return after reporting. The second problem is that the income tax reporting SOP does not have an authorization activity as the first step in carrying out tax activities. This problem poses a risk of error and fraud by tax staff because there is no initial document completeness check and approval to proceed with calculating, paying, and reporting income tax.

The third problem is that the SOP for reporting income tax is not relevant to current company practices. It starts with the absence of checking activities by tax staff and no signature on the primary tax return and withholding tax slip. Article 4 of the KUP Law also explains that the tax return must be signed. This fact shows that the SOP deviates from the applicable laws and regulations. The fourth problem is that the SOP for reporting income tax article 23 is irrelevant to the company's situation and has not been updated following the laws and regulations.

There is a discrepancy between company practices and written procedures in the SOP for reporting income tax article 23. The SOP for reporting income tax article 23 is still reported online using e-filing. The last problem is the reference to regulations and policies of income tax article 21 SOP only using PMK No. 101/PMK.010/2016, while companies have used e-SPT and reported periodic income tax return article 21 online by e-filing. The reference should be added to PER-02/PJ/2019, which states that the periodic income tax return article 21 must be reported using e-filing and electronic tax returns. Documents in income tax article 21 SOP are also still less relevant.

The fourth and fifth problems indicate that SOP must use the latest and relevant references to tax regulations and policies to prevent companies from mistakes and violations of applicable regulations due to negligence and ignorance of the latest regulations. The use, creation, and transfer of documents must also be clearly described

so that SOP users can understand the flow of documents in the income tax reporting system. This action is to minimize the risk of employee errors in implementing SOP, so the income tax reporting system can run smoothly. The non-relevance of written SOP with practice should also cause internal parties related to SOP to become confused in carrying out tax activities because the work guidelines are different from practice.

Previous research focused on analyzing income tax articles from the SOP perspective, especially article 21 (Damayanti and Jaya, 2018; Yousida, 2018). There is an opportunity to analyze another tax article, like article 23, that fit with PT PMTextile conditions. Based on the description above, the formulation of the problem from this research is how to analyze and design the Standard Operating Procedure (SOP) for the income tax reporting system article 23 and article 21 at PT PMTextile. This study aims to analyze and redesign the Standard Operating Procedure (SOP) of the income tax reporting system article 23 and article 21, which is run by the company, as well as to provide advice and evaluation of existing problems to improve internal control.

LITERATURE REVIEW

Internal Control

Internal control is a plan implemented by the organization using methods to safeguard assets, create reliable and accurate information, improve efficiency, and encourage compliance with all policies set by management (Krismiaji, 2015). Based on the COSO theory, internal control has five components (Anderson et al., 2017): the control environment, risk assessment, control activities, information, and communication and monitoring.

Control Activities

Control activities guarantee that the company's objectives have been achieved and actions to overcome risks have been taken through rules, procedures, and policies (Romney & Steinbart, 2021).

According to Krismiaji (2015), the grouping of control activities is:

1. Authorization of appropriate activities and transactions
A company manager needs to implement a policy in the form of authorization as a form of approval and supervision he does. With this authorization, the transaction is considered legal.
2. Segregation of duties
Segregation of duties indicates that appropriate internal controls are in place. Segregation of duties is adequate when the functions of authorization, recording, and retention are separated.
3. Adequate use and design of documents and records
Document design is carried out in a simple and easy-to-understand manner so that recording is carried out efficiently, minimizes the risk of errors, and makes it easier to verify and review. A good document is a document that is numbered in print and has fields for authorization and signatures of related parties.
4. Protection of access, assets, and records
Information is also a critical asset for the company. Companies must protect, maintain, and use them effectively and efficiently.
5. Independent check of performance
This check is carried out so that the company's transactions run well and accurately. This job is done by someone independent because checking by people who are not related to company activities will be more effective.

Standard Operating Procedure

According to Arnina (2016), Standard Operating Procedure (SOP) is a set of procedures to carry out the company's administrative and operational activities, including where it is done, when it is done, how it is done, and who does it. The SOP must be short, clear, sequential, and easy to

understand and should also be equipped with a flowchart that describes the flow of activities. According to Tambunan (2011), the stages of systematic determination related to the presentation of SOPs are as follows: (1) Define the character of the presentation of text and image; (2) Set the title header and page format; (3) Determine the order of contents in the guide; (4) Establish a systematic presentation of SOP; and (5) Overall guide package setting.

In Fatimah (2015), there is a grouping of procedures that are mandatory in a business. One of the mandatory procedures in the field of work is accounting, finance, and tax. Tax is a form of a mandatory deposit to the government. The tax procedure includes calculating the income tax payable, paying the designated bank, and reporting taxes.

Tax System

Income tax is an income tax earned or received by the taxpayer in one tax year (Law No. 36 of 2008). Income tax article 21 is a form of a deduction from income related to activities, work, and services in the name of any form of funds obtained by the individual taxpayer (Ikatan Akuntan Indonesia, 2016). Any income or compensation obtained or received by the individual taxpayer is the object of income tax article 21.

In Law no. 36 of 2008, income tax article 23 is a tax on income dividends, royalties, interest, awards, and prizes of 15% and the delivery of a service of 2% other than withholding income tax article 21. In PMK No. 242/PMK.03/2014, the tax cutter will make payments for both income tax article 23 and article 21 on the 10th of the following month. Income tax articles 23 and 21 use a collection system, namely withholding tax (Ikatan Akuntan Indonesia, 2016).

A tax return is a letter used by taxpayers in reporting the calculation and payment of taxes, objects, and non-tax objects, assets, or liabilities following the laws and regulations (Ikatan Akuntan Indonesia, 2016). In article 4, paragraph 1 of the KUP Law, taxpayers

must complete the tax return correctly, clearly, and signed. Submission of tax returns can be made by coming directly to the tax office, POS, expedition services, or through e-filing. Since the issuance of PER-02/PJ/2019, submitting the periodic income tax return article 21 is mandatory by e-filing for corporate taxpayers who have used the periodic e-SPT. In the KUP Law, tax cutters will report periodic income tax returns, article 23 and article 21, on the 20th of the following month. In PMK No.18/PMK.03/2021, taxpayers who, on their initiative, make corrections to their tax return, it is stated that there is an underpayment that is greater than before, will be subject to an administrative penalty of interest based on the determination of the interest rate by the Minister of Finance, which is 5% plus the benchmark interest rate divided by 12 months.

E-bupot is a form of web-based digital service created by DGT to make it easier to produce proof of deduction and reporting. KEP-269/PJ/2020 states that since August 2020, taxpayers must use e-bupot for income tax article 23, which meets the criteria for using e-SPT for income tax article 23. E-bupot users must also have the same EFIN as e-filing and electronic certificates as identity certificates containing electronic signatures (PER-04/PJ/2020).

Research Framework

Figure 1 shows the research framework.

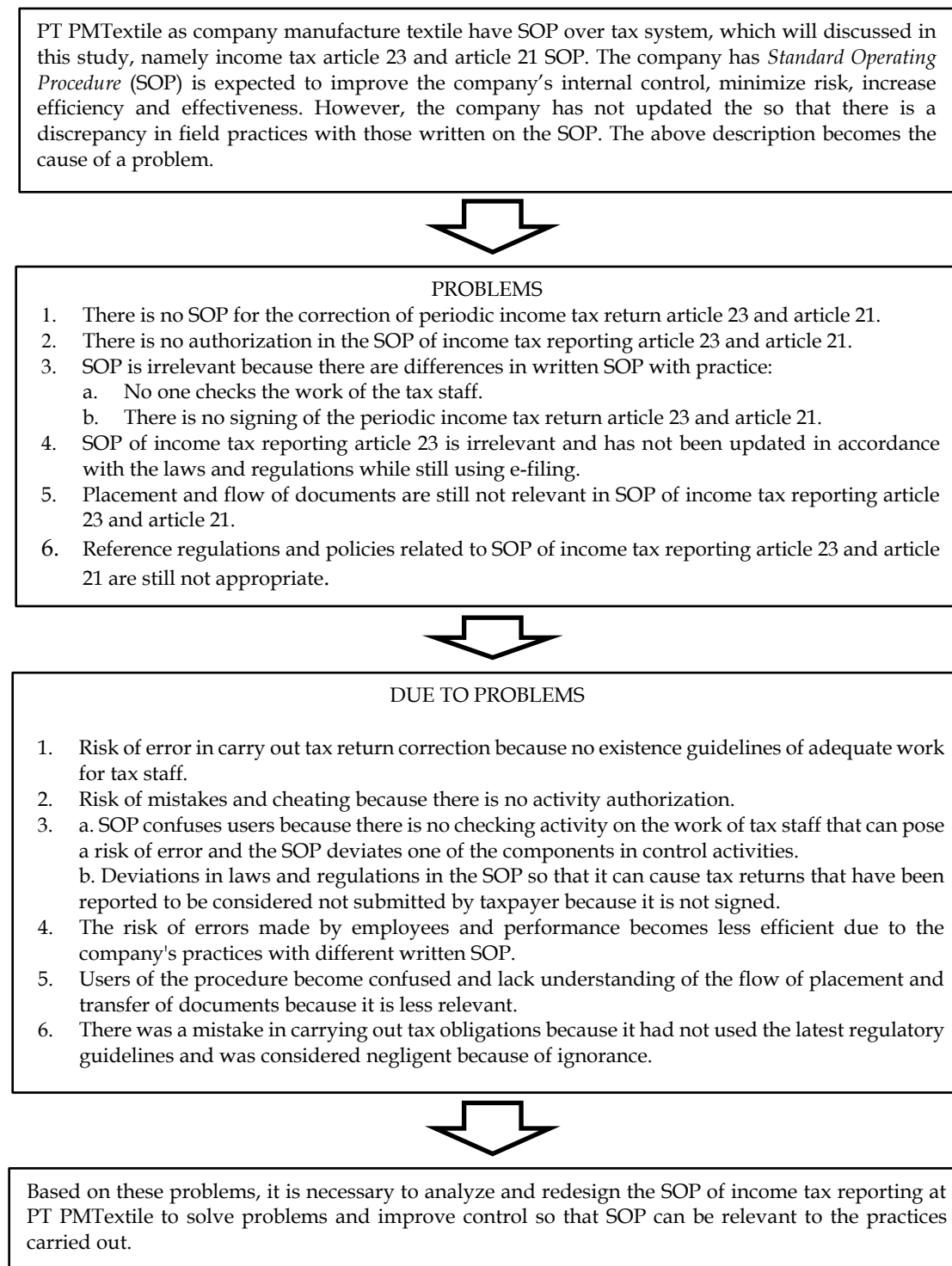


Figure 1. The research framework of mind

RESEARCH METHOD

Metode Research Design

The design used is descriptive qualitative research with the type of case study research. This research will focus on the SOP for reporting income tax article 23 and article 21, which is part of the tax system.

Researchers will analyze and redesign SOP to increase effectiveness and efficiency and help resolve various problems and risks.

Operational Concept

This research will focus on activities on the income tax reporting system in article 23 and article 21, starting from data matching

to reporting tax returns. The research discussion relates to the SOP reporting income tax and the company's internal control activities. The stages of preparing SOP referring to Tambunan's theory (2011) are:

1. Preparation stage: Understanding the company's needs and studying activities to obtain information needed to prepare SOP.
2. Team formation stage: A student team is determined who will research various cycles or different systems. PT PMTextile provides information, documents, and data related to SOP through the SOP section of PT PMTextile.
3. Planning and preparation stage: Planning the activities to be carried out in the SOP design. This research uses terms and formats according to PT PMTextile. After the planning stage, the SOP preparation stage is based on the problems and analysis results.
4. Trial and refinement stage: The prepared SOP will be given to PT PMTextile and tested. The research lecturer team will refine the SOP that the student team has prepared.

Data Types and Sources

This study uses a type of data, namely qualitative data. The data was obtained from interviews, observations, and documentation. The source of data in this study is primary data. The data obtained are organizational structure, job description, Standard Operating Procedure (SOP), and documents related to the tax system.

Data Collection Tools and Methods

1. Interviews with the company's internal parties were conducted indirectly via email. An in-person interview was conducted with the SOP and tax department on October 21, 2021.
2. Observations were conducted online through the PT PMTextile website. Direct observation was carried out by

confirming with PT PMTextile due to Covid-19 and activity restrictions on October 21, 2021.

3. Documentation, carried out using camera photos, google drive, and email required in the SOP for reporting income tax articles 23 and 21.

Data Analysis

This study uses data analysis techniques, namely descriptive analysis. The steps taken to perform data analysis are:

1. Analyze SOP, documents, and other information related to the income tax reporting systems articles 23 and 21 for redesigning the SOP.
2. Analyze and evaluate the control activities over the income tax reporting system in article 23 and article 21.
3. Evaluate regulatory references and SOP policies so that the regulations used in the SOP are correct and still valid.
4. Make a flowchart related to income tax reporting activities in article 23 and article 21.
5. Redesign the SOP for the reporting system for income tax article 23 and article 21 to address problems and answer company needs.
6. Design flowcharts and SOP for correcting income tax return articles 23 and 21.

RESULT AND DISCUSSION

Evaluation Activity Control

Grouping activity control at PT PMTextile consists of five activities as following:

1. Authorization of the right activities and transactions
Authorization is inadequate because there is no activity authorization on procedure income tax reporting article 23 and article 21 as shape enhancement internal control. Based on that, we will add activity authorization by tax SPV to accept a document that becomes base

income tax calculation. Shape authorization does tax SPV use initial.

2. Separation task

Separation duty is adequate because different sections perform function input and payment tax on procedure seen that tax staff input in the income tax program—the cashier who did approve the transaction shaped the payment of income tax owed.

3. Use and design adequate documents and records

Design and use documents and notes in income tax reporting system activity adequate. Every transaction taxation own document showing that transactions made are legitimate. Document in income tax reporting system easily understood, have numbered message print and have a column for authorization. Based on that, there are no suggestions for designing a document of income tax reporting system. Use documents are also sufficiently adequate. There are only a few suggestions: data input and storage or a document with the database depicted with a database symbol, i.e., tube.

4. Protection of access, assets, and records

The company has given good protection on assets and records. There is an excellent job so that responsible internal parties only use document taxation. Document taxation is created and saved in the tax program system with restricted access. Companies with a username or a taxpayer identification number and password for secure information use the income tax program and website of DGT online on document physical is also done storage through archiving. Access to information, income tax documents, and document physique is limited, so only party-related and interested parties can make and access it.

5. Checking independent performance

Independent checking is not yet adequate. It can be seen that there is no inspection carried out on the whole profession by tax staff. The tax SPV responsible for the tax division does not do a routine check on calculations and data input performed by tax staff. In the procedure, there are no checks carried out

by consultants purposeful tax for compare document taxation, tax returns, and fiscal financial statements at the end of the year.

Evaluation of References to Regulations and Policies Related to SOP

1. SOP for reporting income tax article 23: Reference to regulations and policies used is PMK No. 244/PMK.03/2008 and PMK No. 141/PMK.03/2015. One of these regulations has been revoked or is no longer valid, namely PMK No. 244/PMK.03/2008. Based on this, then PMK No. 244/PMK.03/2008 abolished. The SOP for reporting income tax article 23 is also less relevant by still using e-SPT and e-filing while, in practice, it has used e-bupot so that the reference is added to KEP-269/PJ/2020, which discusses that taxable enterprise has met the requirements required to use e-bupot.
2. SOP for reporting income tax article 21: Reference to regulations and policies only uses PMK No. 101/PMK.010/2016, which discusses non-taxable income, while PT PMTextile has used the e-SPT program and reported it by e-filing. Based on this, the reference to regulations and SOP policies is not only PMK No. 101/PMK.010/2016 but also PER-02/PJ/2019, which discusses the obligation to report periodic income tax return article 21 using e-filing and electronic tax returns.
3. SOP for correcting periodic income tax return article 23: PMK no. 141/PMK.03/2015, KEP-269/PJ/2020 and PMK No.18/PMK.03/2021 concerning sanctions for more significant underpayment due to the rectification of the tax return at the initiative of the taxpayer.
4. SOP for correcting periodic income tax return article 21: PMK No. 101/PMK.010/2016, PER-02/PJ/2019 and PMK No.18/PMK.03/2021.

Evaluation Procedure

- a. Evaluation Procedure Reporting Income Tax Article 23
 1. Admin staff (purchasing, PPIC, export, import, HRD, EXIM, accounting) provide invoices or tax

- invoices to tax SPV on transaction service.
2. Tax SPV checks invoice or tax invoice and authorizes it in shape initial. Tax SPV gives documents to tax staff for the calculation of income tax article 23.
 3. Tax staff counts piece income tax article 23, and the admin user will confirm with the supplier if income tax is deducted from the bill or reimbursed.
 4. Tax staff inputs and records data on the e-bupot website income tax article 23 for recording withholding tax slips.
 5. Tax SPV checks the input that has been done by tax staff. If not appropriate, tax staff should repair the calculation and input of data that has been done.
 6. If true, tax staff make e-billing, print, and record code billing at BNI direct.
 7. The cashier approves the income tax transaction service according to article 23, maximum at the 10th of the next month, and prints tax payment (NTPN).
 8. After cashier approval, tax staff enter NTPN in the deposit proof recording section and prepare income tax return article 23. In part signing, filled with the director.
 9. Tax staff reports income tax according to article 23 online with an electronic input certificate along with a passphrase maximum 20th day of the following month and print the report evidence.
 10. After reporting online, tax staff print two copies of the main periodic income tax return article 23 and withholding tax slip. One withholding tax slips for archived and only again for giving to the supplier.
 11. Tax staff gives withholding tax slips to admin users (purchase, PPIC, export, import, HRD, EXIM, accounting) for giving to the supplier.
 12. Tax staff archive document of income tax article 23, which consists of report evidence, tax payment, the main of periodic income tax return article 23, and withholding tax slip per month in odner.
 13. At the end year, tax staff provides income tax return article 23 to consultant tax for reconciliation on document taxes, periodic tax returns, and fiscal financial statements (tax consultant SOP).
- b. Evaluation Procedure Reporting Income Tax Article 21
1. HRD staff provide information to the tax division that there is a new employee and provide employee data form of ID card and NPWP.
 2. Tax SPV accepts emails regarding the required data for income tax article 21 maximal 05th. The wages of employees and staff from HRD, report commission marketing from SPV FAC, and income tax based on system payroll from payroll staff.
 3. Tax SPV checks the document and authorizes it in shape initials for processing to activity next. Tax SPV gives documents to tax staff for calculation.
 4. Tax staff counts and enters employee data, salaries, and income tax into the e-SPT.
 5. Tax staff comparing calculation data of income tax article 21 payroll with e-SPT income tax article 21.
 6. Tax SPV checks the input that has been done by tax staff. If not appropriate, tax staff repair the calculation and input of data that has been done.
 7. If true, tax staff make e-billing, print, and record code billing at BNI directly.
 8. The cashier approves billing recorded before the maximum 10th of the following month and prints tax payments (NTPN).
 9. After cashier approval, tax staff enter NTPN into the income tax article 21 program and create a CSV.
 10. Tax staff report the periodic income tax return article 21 online maximum 20th of the following month next and print report evidence.
 11. After online reporting, tax staff prints and provides income tax return article 21 to the director for signature.
 12. Tax staff archives report evidence along with tax payment, periodic

- income tax return article 21 per month in odner.
13. Every January, tax staff prints withholding tax slips and proof (A1) for employees and staff (2 copies each).
 14. Tax staff gives withholding tax slips and proof (A1) to the director for signature.
 15. Tax staff gives withholding tax slips and proof (A1) to employees and staff for personal reporting income tax return employees.
 16. Tax staff archives withholding tax slips and proof (A1) at odner.
 17. At the end of the year, tax staff provides income tax return article 21 to the tax consultant for reconciliation document taxes, periodic tax returns, and fiscal financial statements (tax consultant SOP).
- c. Evaluation Procedure Correction of Periodic Income Tax Return Article 23
1. Tax staff fixes the error writing or calculation in e-bupot income tax article 23 as well known by fix alone or request a correction by a tax consultant.
 2. Tax SPV checks the corrections that have been done by tax staff. If not correct, tax staff repair it.
 3. If correct, tax staff check whether the correction causes underpayment or overpayment. If more pay, then given two options to do restitution or compensation to tax debt next. Then prepare the corrected tax return and continue to point number 7 for reporting online.
 4. If underpayment, there will be tax penalties on the determination of interest rates by the Minister of Finance, 5% plus the benchmark interest rate divided by 12 months. Tax staff will make e-billing, print, and record code billing at BNI direct for payment tax which is not enough pay and tax penalties because of correction.
 5. The cashier approves the transaction service of income tax article 23 and print tax payment (NTPN).
 6. After the cashier approves, tax staff enter NTPN in the deposit proof recording section and prepare income tax return article 23. In part signing, filled with the director.
 7. Tax staff reports the correction of income tax return article 23 online with input certificate electronic along with passphrase and print report evidence.
 8. After reporting online, tax staff print the correction of the main periodic income tax return article 23 and withholding tax slip two copies from e-bupot. One withholding tax slips for archived and only again for giving to the supplier.
 9. Tax staff gives withholding tax slips to admin staff (purchasing, PPIC, export, import, HRD, EXIM, accounting) for giving to suppliers.
 10. Tax staff archive document income tax article 23, which consists of from report evidence, tax payment, the main of periodic income tax return article 23, and withholding tax slip per month in odner.
 11. Tax staff gives tax return correction for income tax article 23 to the tax consultant for necessary inspection or reconciliation (tax consultant SOP).
- d. Evaluation Procedure Correction of Periodic Income Tax Return Article 21
1. Tax staff fixes the error writing or calculation in the e-SPT income tax article 21 as well known by fix alone or request a correction by a tax consultant.
 2. Tax SPV checks the corrections that have been done by tax staff. If not correct, tax staff repair it.
 3. If correct, tax staff check whether the correction causes underpayment or overpayment. If more pay, then two options for restitution or compensation to tax debt are given next. Then prepare the corrected tax return and continue to point 7 for reporting online.
 4. If underpayment, there will be tax penalties on the determination of interest rates by the Minister of

- Finance, 5% plus the benchmark interest rate divided by 12 months. Tax staff will make e-billing, print, and record code billing at BNI direct for payment tax which is not enough pay, and tax penalties because of correction.
5. The cashier approves the transaction service of income tax article 21 and print tax payment (NTPN).
 6. After the cashier approves, tax staff enter NTPN in the program, prepare income tax return article 21, and print CSV.
 7. Tax staff report income tax article 21 online.

If correction is done before end year tax, then:

1. Tax staff only print tax return corrections for income tax article 21 for giving to the director for authorization.
2. Tax staff archive income tax article 21 consists of report evidence, tax payment, and periodic tax returns in order.
3. Tax staff gives tax return correction for income tax article 21 to the tax consultant for necessary inspection or reconciliation (tax consultant SOP).

If correction is done after end year tax, then:

1. Tax staff prints tax returning corrections for income tax according to article 21, withholding tax slips and proof (A1), authorized by the director, with each proof printed in 2 copies.
2. Tax staff gives the correction of withholding tax slips and proof (A1) to employees or staff.
3. Tax staff archives income tax according to article 21, consisting of report evidence, tax payment, withholding tax slip, and proof (A1) in order.
4. Tax staff gives tax return correction for income tax article 21 to the tax consultant for necessary inspection or reconciliation (tax consultant SOP).

CONCLUSIONS

Based on the research, the conclusion is that the company has not updated the SOP it uses, and it causes many discrepancies between the SOP and current company practices. The company has not updated the SOP for reporting income tax article 23 using e-bupot. Updates to the SOP need to be carried out because, in practice, PT PMTextile has used e-bupot and adapted to KEP-269/PJ/2020, which stipulates that taxable entrepreneurs for VAT purposes must use e-bupot. The company has not updated the tax return signing activity in the SOP. Updates to the SOP need to be carried out because, in practice, these activities follow article 4 of the KUP Law, which regulates the obligation to sign the tax return. The company has also not updated the tax regulations it uses. It can be seen from PT PMTextile, which uses a reference to regulations and policies of SOP for reporting income tax article 23, namely PMK No. 244/PMK.03/2008, which has been revoked as well as the lack of additional regulatory references and SOP policies for reporting income tax article 21, namely PER-02/PJ/2019 because the company has used e-filing. Based on this, the tax regulations on SOP need to be updated and adjusted to the applicable regulations. There are also additional SOP, namely SOP for correcting income tax return articles 23 and 21 which aim to minimize the risk of tax staff errors in correcting tax returns because there is no SOP that serves as work guidelines so that these additions make tax return correction activities have adequate procedures. The internal control in the SOP for reporting income tax is inadequate because it is based on the evaluation of control activities, only segregation of duties, and adequate security of access, assets, and records. The use and design of documents and records are adequate, but the use of documents is recommended for input and storage activities with a database using a database symbol, namely the tube. Authorization is insufficient because there is no

authorization as the first step for activity and transaction in the SOP. Therefore, it is recommended to add the activity of signing the tax return and proof of deduction by the director. Independent checking is also insufficient because the company has not updated the SOP, so there is no audit activity on the work of tax staff. Based on this, it is recommended to add a tax SPV to carry out routine inspections, and a tax consultant for year-end inspections on the work carried out by tax staff related to income tax article 23 and article 21.

Based on the results of the research that has been carried out, there are several suggestions for PT PMTextile, which are expected to be able to renew and improve the SOP for reporting income tax articles 23 and 21 and documents that are less relevant to the current state of the company. PT PMTextile can consider and implement the proposed SOP, namely the SOP for the correction of the income tax return article 23 and article 21, which can be an additional work guide for tax staff. PT PMTextile continuously updates the latest tax information and regulations. PT PMTextile is also expected to evaluate and adjust SOP regularly, considering that tax regulations are constantly changing. This closing contains conclusions about what needs to be known and suggestions as to which parties should be done.

REFERENCE

- Anderson, U. L., Head, M. J., Ramamoorti, S., Riddle, C., Salamasick, M., & Sobel, P. J. (2017). *Internal Auditing: Assurance & Advisory Services* (4th ed.). Lake Mary: Internal Audit Foundation.
- Arnina. (2016). *Langkah-Langkah Efektif Menyusun SOP (Standard Operating Procedures)*. Depok: Huta Publisher.
- Damayanti, D., & Jaya, T. S. (2018). The Design of a Web-Based Program for Reporting Incomes Tax Article 21 for Civil Servants. *Journal of Accounting, Business and Management (JABM)*, 25(2), 50-60.
- Fatimah, E. N., et al. (2015). *Strategi Pintar Menyusun SOP (Standard Operating Procedure)*. Yogyakarta: Pustaka Baru Press.
- Ikatan Akuntan Indonesia. (2016). *Modul Pelatihan Pajak Terapan Brevet AB Terpadu*. Jakarta: Ikatan Akuntan Indonesia.
- Krismiaji. (2015). *Sistem Informasi Akuntansi* (4th ed.). Yogyakarta: UPP STIM YKPN.
- Marcelino, N., & Wehartaty, T. (2018). Analisis dan Perancangan Prosedur Operasional Standar atas Siklus Pengeluaran Kas dalam Rangka Meningkatkan Pengendalian Internal. *Jurnal Akuntansi Kontemporer*, 10(2), 92-104.
- Natawibawa, I. W. Y. (2020). *Mengevaluasi Sistem Informasi Perpajakan DJP*. <https://news.ddtc.co.id/mengevaluasi-sistem-informasi-akuntansi-perpajakan-djp-25032>, 05 Agustus 2021, pukul 21:55 WIB.
- Pemerintah RI. (2007). *Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 Tentang Perubahan Ketiga Atas Undang-Undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum Dan Tatacara Perpajakan (KUP)*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2008). *Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2014). *Peraturan Menteri Keuangan Republik Indonesia Nomor 242/PMK.03/2014 Tentang Tata Cara Pembayaran Dan Penyetoran Pajak*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2016). *Peraturan Menteri Keuangan Republik Indonesia Nomor 101/PMK.010/2016 Tentang Penyesuaian Besarnya Pajak Penghasilan Tidak Kena Pajak*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2019). *Peraturan Direktur Jenderal Pajak Nomor PER-02/PJ/2019 Tentang Tata Cara Penyampaian*,

- Penerimaan, Dan Pengolahan Surat Pemberitahuan*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2020). *Keputusan Direktur Jenderal Pajak Nomor KEP-269/PJ/2020 Tentang Penetapan Pemotong Pajak Penghasilan Pasal 23 Dan/Atau Pasal 26 Yang Diharuskan Membuat Bukti Pemotongan Dan Diwajibkan Menyampaikan SPT Masa Pajak Penghasilan Pasal 23 Dan/Atau Pasal 26 Berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2017*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2020). *Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2020 Tentang Petunjuk Teknis Pelaksanaan Administrasi Nomor Pokok Wajib Pajak, Sertifikat Elektronik, Dan Pengkukuhan Pengusaha Kena Pajak*. Jakarta: Pemerintah RI.
- Pemerintah RI. (2021). *Peraturan Menteri Keuangan Republik Indonesia Nomor 18/PMK.03/2021 Tentang Pelaksanaan Undang-Undang Nomor 11 Tahun 2020 Tentang Cipta Kerja Di Bidang Pajak Penghasilan, Pajak Pertambahan Nilai dan Pajak Penjualan Atas Barang Mewah, Serta Ketentuan Umum Dan Tata Cara Perpajakan*. Jakarta: Pemerintah RI.
- Romney, M. B., & Steinbart, P. J. (2021). *Accounting Information Systems* (15th ed.). New York: Pearson Education Limited.
- Tambunan, R. M. (2011). *Pedoman Teknis Penyusunan Standard Operating Procedures (SOP)*. Jakarta: Maiestas Publishing.
- Yousida, I. (2018). Analisis Prosedur Perhitungan dan Pelaporan Pajak Penghasilan Pasal 21 Atas Gaji Karyawan PT Dafana Surya Medika di Kabupaten Banjar. *KINDAI*, 14(1), 20-26