

## **CHAPTER III**

### **INTERNSHIP IMPLEMENTATION**

#### **3.1. Position and Coordination**

The internship period took place from July 21, 2025 to November 21, 2025 at PT Dirgantara Indonesia, located at Jalan Pajajaran No.154, Husen Sastranegara, Cicendo District, Bandung City, West Java 40174. During the internship, the author was placed in the Accounting Division, mainly in the Financial Accounting Department as an accounting intern responsible for supporting the activities of the employees.

The Financial Accounting Department is led by Eva Marwati Febriani as the Acting Manager of Financial Accounting. During the internship, the activities were led by Mrs. Eva Marwati Febriani as the Acting Manager of Financial Accounting and guided by Mrs. Eneng, Lina, Nurendah, and Mr. Chandra as heads of their respective units, as well as Mrs. Rena, Sarah, Astrie, and Mr. Restu as staff members of the Financial Accounting Department.

#### **3.2. Assignment and Review**

During the internship period, the author completed 18 assignments. The assignments consisted of:

- 1) Examining the Completeness of Supporting Documents for Meeting Expense Reimbursement Transaction Requests
- 2) Examining the Completeness of Supporting Documents for Aircraft Material Purchase Advance Payment Transaction Requests
- 3) Examining the Completeness of Supporting Documents for Office Equipment Expense Transactions Realized Through Employee Advances
- 4) Examining the Completeness of Supporting Documents for Production Fuel Expense Transaction Requests
- 5) Examining the Completeness of Supporting Documents for Employee Welfare Expense Transaction Requests
- 6) Journalizing Meeting Expense Reimbursement Transactions

- 7) Requesting an Advance to Employee for Public Relations Expense Transactions
- 8) Journalizing Operational Transportation Expense Transactions Realized Through Employee Advances
- 9) Journalizing Production Fuel Expense Transactions
- 10) Journalizing Employee Insurance Expense Transactions
- 11) Recapitulating Value-Added Tax (VAT) Invoices
- 12) Posting Operational Transportation Expense Reimbursement Transactions
- 13) Posting Production Fuel Expense Transactions
- 14) Posting Official Travel Expense Transactions
- 15) Posting Correcting Entries
- 16) Settling Advances to Employees with Realization Transactions
- 17) Reconciling the Petty Cash Account
- 18) Preparing Financial Statements

### **3.2.1. Examining the Completeness of Supporting Documents for Meeting Expense Reimbursement Transaction Requests**

At PT Dirgantara Indonesia (PTDI), every payment to be made by the company must first be formally submitted through a Payment Request Submission file to the Corporate Verification Unit. One type of Payment Request Submission used at PTDI is the Expense Reimbursement file, also shortened to PB in PTDI, which is submitted by employees to request reimbursement for company-related expenses that were initially paid using personal funds, such as meeting-related expenditures.

Before an expense reimbursement request can proceed to approval and further accounting processing, PTDI requires that the submission fulfill specific documentation standards. Each Expense Reimbursement file must be supported by mandatory attachments, including an Operational Transaction Approval Sheet (LPTO), reimbursement request form, power of attorney, official memorandum, Budget Work Plan (RKA), and detailed evidence of the expenses incurred. To ensure that these requirements are met, the Corporate Verification Unit examines the completeness of the supporting documents upon receipt of the submission. In carrying out this examination, PTDI utilizes an internal control document known as

the “Document Completeness Checklist,” which functions as a structured verification tool to confirm that all required documents have been properly compiled and attached.

This assignment is performed by the Corporate Verification Unit whenever an Expense Reimbursement Payment Request Submission is received and is conducted continuously throughout the year as part of routine verification activities. During the author’s four-month internship period at PTDI, the examination of supporting document completeness for Meeting Expense Reimbursement Transaction Requests was carried out approximately 61 times for submissions within the same file type.

The following section explains the procedure for examining the completeness of supporting documents for meeting expense reimbursement transaction requests:

- 1) Receive Verified Expense Reimbursement Payment Request Submission File and Stamp with Corporate Verification Unit's Date of Receipt

The procedure begins when the Corporate Verification Unit delegates an Expense Reimbursement Payment Request Submission file that has been accepted since it has fulfilled the PTDI standards, the request form page is stamped with the unit’s date of receipt. All information required for the preparation of the Document Completeness Checklist is sourced from this request form. The specific sections of the form from which the checklist data is obtained are highlighted in *Picture 3.1 Received Expense Reimbursement File*.

Hal 1/2

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : XX0000-PB-2509-0000

4

Kepada Yth :

Direktorat Keuangan Up. Manager Akuntansi Keuangan

Referensi : NOTA/151/ XX0000/09/2025

Nomor Order / Umum : -

Nomor PO : -

WBS/CC/IO : XX00000000

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	60E BIAYA CONSUMABLE TOOLS	Magnet Lembaran	IDR 300.000,00
2	67A BIAYA ALAT TULIS-KANTOR	ATK	IDR 50.000,00
3	66F BIAYA POS DAN TELEGRAM	Pengiriman PO	IDR 500.000,00
4	66B BIAYA ALAT-ALAT LISTRIK	Alat Listrik	IDR 160.000,00
5	67A BIAYA ALAT TULIS-KANTOR	ATK	IDR 60.000,00
6	60E BIAYA CONSUMABLE TOOLS	Lakban	IDR 20.000,00
7	60E BIAYA CONSUMABLE TOOLS	Lakban	IDR 30.000,00
8	67A BIAYA ALAT TULIS-KANTOR	ATK	IDR 90.000,00
9	67A BIAYA ALAT TULIS-KANTOR	ATK	IDR 130.000,00
10	60E BIAYA CONSUMABLE TOOLS	Lakban	IDR 140.000,00
11	19D BIAYA PROMOSI DAN PAMERAN	Souvenir - Aircraft Miniature	IDR 2.150.000,00
12	66B BIAYA ALAT-ALAT LISTRIK	Alat Listrik	IDR 300.000,00
13	62D BIAYA RAPAT	Rapat MoU dengan PT Jaya	IDR 600.000,00
			Total IDR 4.530.000,00

Terbilang : EMPAT JUTA LIMA RATUS TIGA PULUH RIBU RUPIAH

Kami bertanggung jawab atas seluruh pengeluaran biaya sebesar tersebut diatas dan akan dipertanggungjawabkan sesuai dengan aturan perusahaan yang berlaku dan GCG dengan memperhatikan prinsip-prinsip efisiensi biaya

Mohon Dapat di transfer ke :

5 Nama/ Supplier / Rekanan : SULAIMAN ABAD

No. Rekening : 123451234512345

Nama & Alamat Bank : BANK RAKYAT INDONESIA

Total Nilai : IDR 4.530.000,00

Tanggal Pelaksanaan : 01-07-2025 s.d. 04-08-2025

6

Bandung, 03 September 2025 7 8

Yang Mengajukan

3 Disetujui Oleh :  
Program Manager Infrastructure

6 Disetujui Oleh :  
General Manager Unit  
Bisnis Strategis Aerostructure

Signature

Signature

Hasil Verifikasi :

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan

Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

Direktur Keuangan  Diteliti dan di evaluasi  Kadiv Akuntansi

Kadiv Keuangan Perusahaan  Ditindaklanjuti / diselesaikan

Kadep Pembayaran  Disetujui / diproses lebih lanjut

1 Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.  
Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terimakasih.

Bandung,

1 08 SEP 2025 VERIFIKASI AK

Picture 3.1 Received Expense Reimbursement File

Source: PT Dirgantara Indonesia (2025)

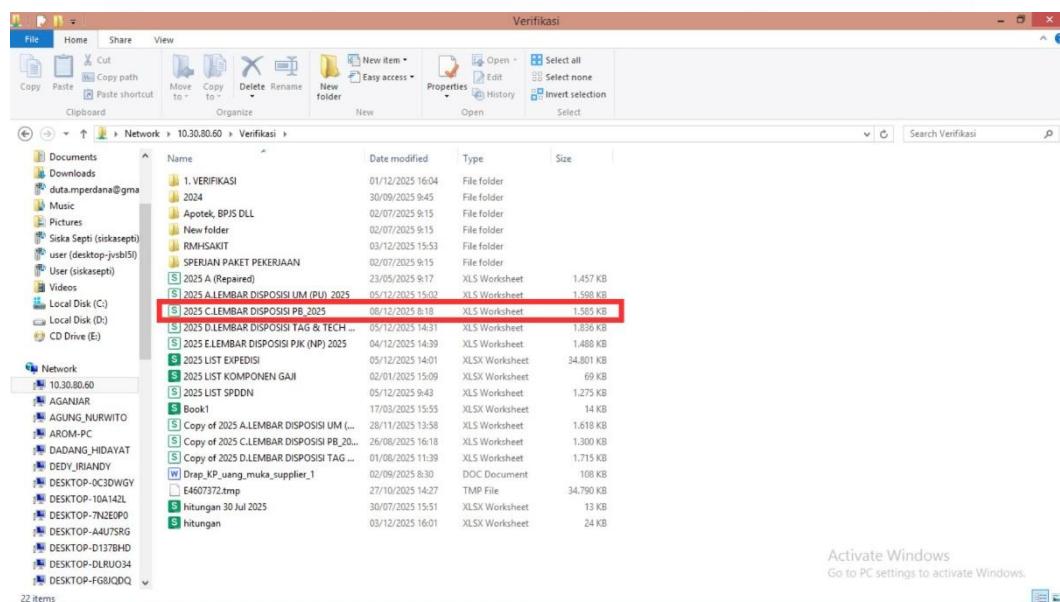
Description:

1 : Corporate Verification Unit's Date of Receipt Stamp

- 2 : Submission Date – 3 September 2025
- 3 : Submitter – *Program Manager Aerostructure*
- 4 : Request File Number – XX0000-PB-2509-00001
- 5 : User Transfer Details – Sulaiman Abad at account number 123451234512345 in Bank Rakyat Indonesia (BRI)
- 6 : Description – *Biaya Magnet Lembaran, ATK, Pengiriman PO, Alat Listrik, Lakban, Souvenir, dan Rapat MoU dengan PT Jaya*
- 7 : Currency – IDR
- 8 : Value – 4,530,000.00

## 2) Open the Expense Reimbursement Spreadsheet File

The Corporate Verification Unit proceeds to verify document completeness using a Document Completeness Checklist prepared in spreadsheet format. The spreadsheet used for Expense Reimbursement files is titled “2025 C. LEMBAR DISPOSISI PB\_2025,” as shown in *Picture 3.3 Expense Reimbursement Spreadsheet File*. Within this spreadsheet, the worksheet titled “C\_2025” is opened, as this sheet functions as the data entry interface for recording request file information that will later populate the checklist format. The structure of this worksheet is illustrated in *Picture 3.2 Expense Reimbursement Spreadsheet File*.



Picture 3.2 Expense Reimbursement Spreadsheet File  
Source: PT Dirgantara Indonesia (2025)

3) Fill Checklist Data Sheet with the Agenda Date, Submission Date, Submitter, Request File Number, User, Expense Description, Currency, and Value

Once the appropriate worksheet has been opened, the verifier enters the required data into the checklist data entry section. The information entered is obtained directly from the Expense Reimbursement request form to ensure consistency between the request file and the checklist.

TANDA TERIMA: AGENDA A PB CORPORATE										
08 September 2025										
NO	NO AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERHAL	CURR	NILAI	TAN TER
535	535A	08/Sep/2025	03/Sep/2025	PROGRAM MANAGER AEROSTRUCTURE	XX0000-PB-2509-00001	SULAIMAN ABAD	BIAYA MAGNET LEMBARAN, ATK, PENGIRIMAN PO, ALAT LISTRIK	IDR	4.530.000	
536	536A									
537	537A									
538	538A									
539	539A									
540	540A									
541	541A									
542	542A									
543	543A									
544	544A									
545	545A									
546	546A									
547	547A									
548	548A									
549	549A									
550	550A									
551	551A									
552	552A									
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558	558A									
559	559A									
560	560A									
561	561A									
562	562A									
563	563A									

Picture 3.3 Filled Expense Reimbursement Data Sheet

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : No – Row number in the spreadsheet (535)
- 2 : No Agenda – Agenda number listed in the checklist (535A)
- 3 : *Tgl Agenda* – Date the checklist was prepared (8 September 2025)
- 4 : *Tgl. Pengajuan* – Date the request file was submitted (3 September 2025)
- 5 : *Dari* – Position of the request file submitter (*Program Manager Aerostructure*)
- 6 : *No Pengajuan* – Document number of the Payment Request Submission (XX0000-PB-2509-00001)
- 7 : *User/Supplier* – Party requesting the reimbursement (Sulaiman Abad)

8 : Perihal – Expense description (*Biaya Magnet Lembaran, ATK, Pengiriman PO, Alat Listrik, Lakban, Souvenir, dan Rapat MoU dengan PT Jaya*)

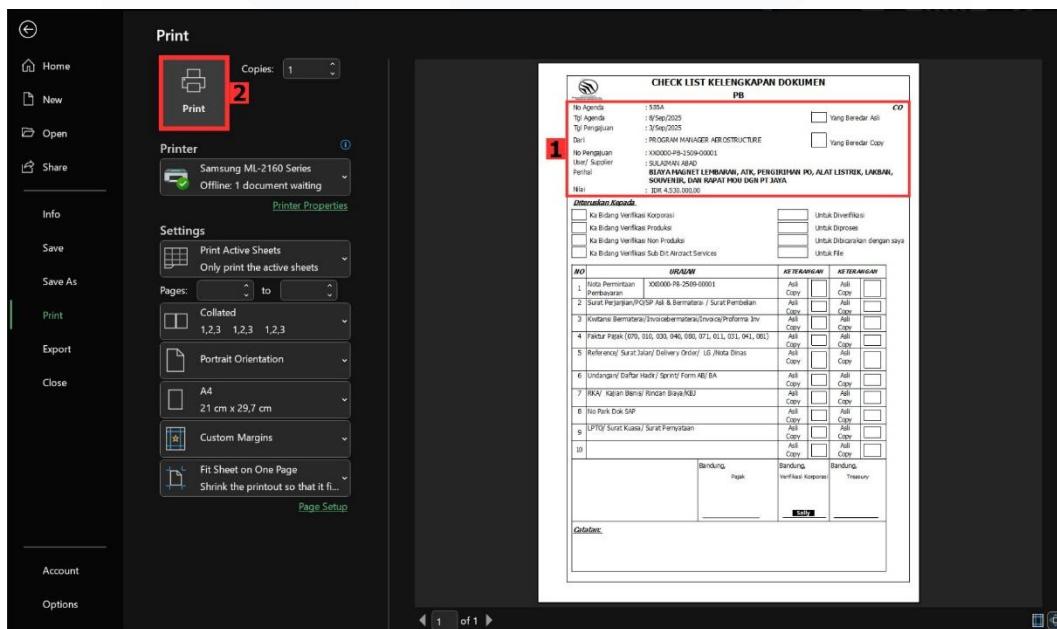
9 : Curr – Currency used for the expense (IDR)

10 : Nilai – Total nominal value of the expense (4,530,000.00)

*Picture 3.3 Filled Expense Reimbursement Data Sheet* shows the checklist data entry worksheet after it has been completed using information from the request form. Once the data is entered, it is automatically transferred to the checklist format through predefined spreadsheet links. The checklist format itself is located in the worksheet titled “Check List Dokumen.”

#### 4) Print Document Completeness Checklist

After confirming that all checklist data has been entered accurately, the Document Completeness Checklist is prepared for printing. The verifier selects the checklist worksheet and accesses the print settings by pressing Ctrl + P.



Picture 3.4 Printing Expense Reimbursement Checklist

Source: PT Dirgantara Indonesia (2025)

Description:

1 : Inputted Expense Reimbursement Data

2 : Print Button

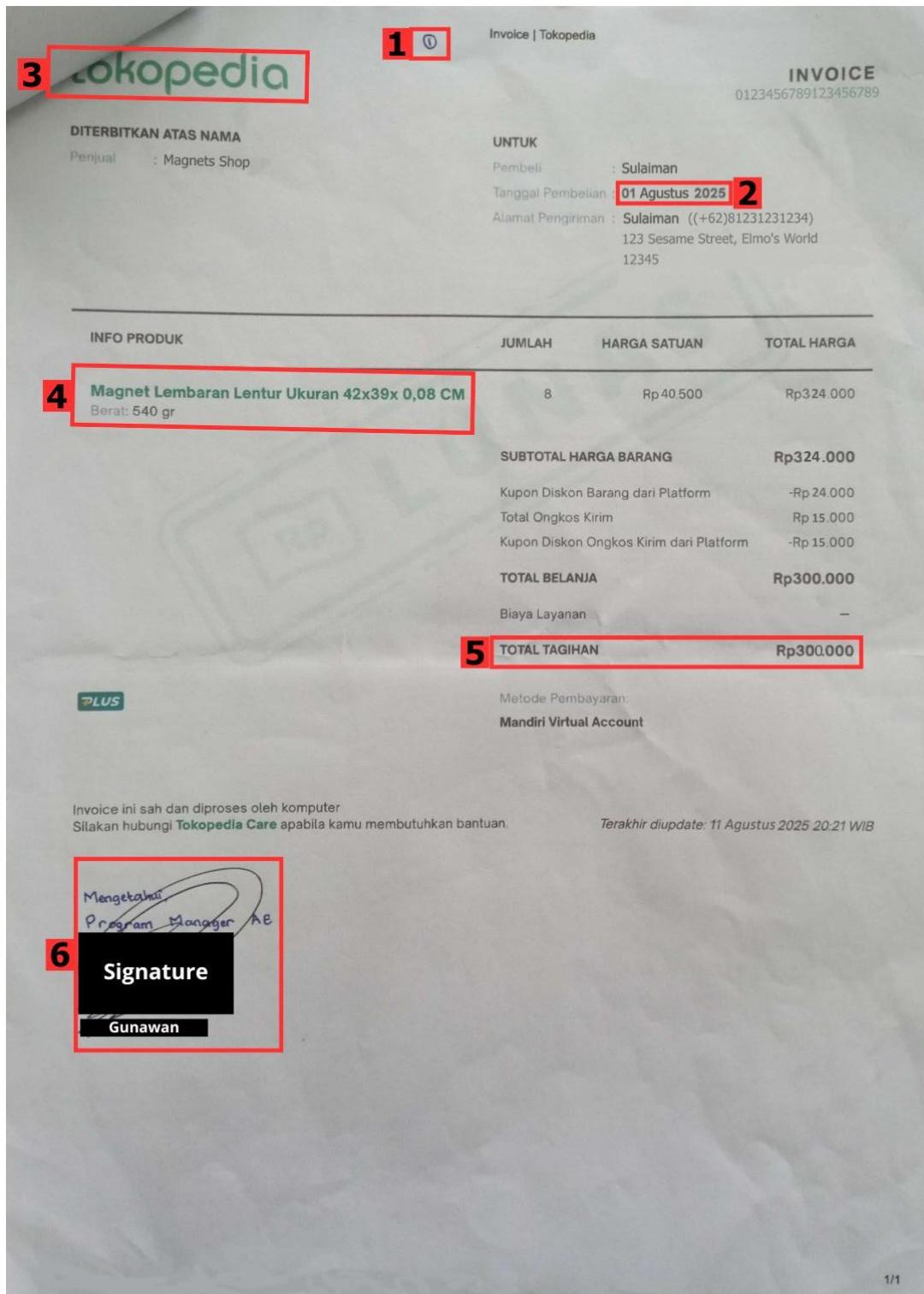
*Picture 3.4 Printing Expense Reimbursement Checklist* shows the checklist displayed within the print settings interface, where the verifier can review the layout and contents prior to printing. Once the accuracy of the checklist has been confirmed, the checklist is printed for use in the document verification process.

5) Identify and Verify Accuracy of Attachments and Their Existing Document Number(s)

After the checklist has been prepared, the next step is to complete it. As the Document Completeness Checklist functions to summarize all documents attached to the request file, the attached documents must first be identified, along with their document numbers if applicable.

The first attachment identified is the Expense Reimbursement request form itself, which has already been recorded during the data entry stage. As its document number has been captured earlier, it does not need to be re-entered into the checklist.

Supporting invoices related to the reimbursed expenses are then reviewed. *Picture 3.5 PB Invoice* presents one example of an invoice attached to the file. As multiple invoices are typically included for meeting-related expenses, individual invoice numbers are not listed separately in the checklist; instead, the presence of invoices as supporting documents is verified.



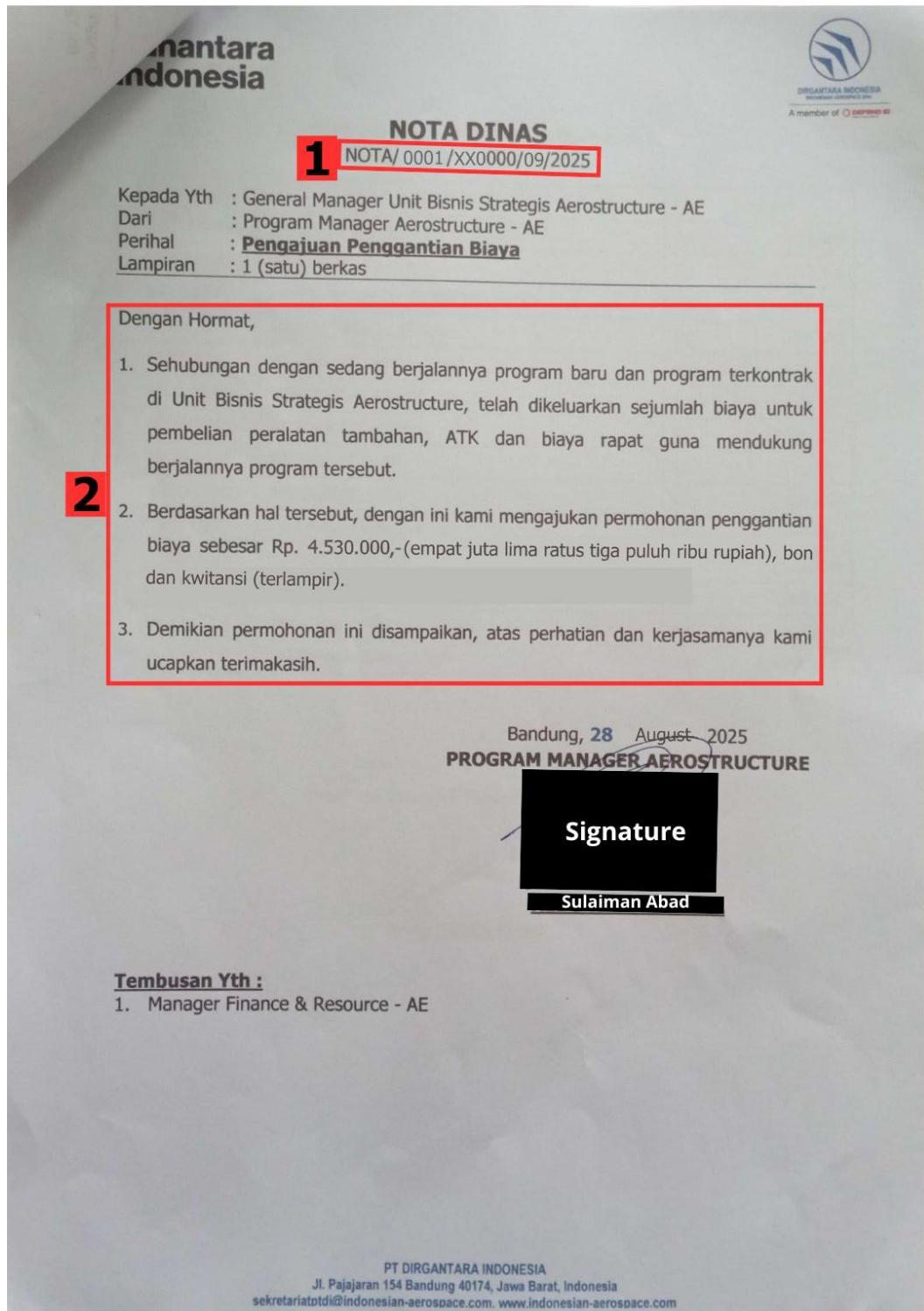
Picture 3.5 PB Invoice

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Invoice Number – 1
- 2 : Invoice Date – 2 August 2025
- 3 : Store – Tokopedia
- 4 : Product – Magnetic Sheet
- 5 : Total – Rp 300,000.00
- 6 : Invoice Approval – Signed by *Program Manager AE*

An Official Memo is also attached to the file, as shown in *Picture 3.6 PB Official Memo*. This document explains the operational necessity of the expenses and formally supports the reimbursement request. Because the Official Memo contains an identifying document number, this number must be recorded in the checklist. The content of the Official Memo is also verified to assure the document attached is correctly related to the request form.



Picture 3.6 PB Official Memo  
Source: PT Dirgantara Indonesia (2025)

Description:

1 : Official Memo Document Number – NOTA/0001/XX0000/09/2025

## 2 : Official Memo Content

The attendance list of the related meeting is verified next. *Picture 3.7 PB Attendance List* shows the attendance list, which documents the participants and confirms that the meeting activity took place. The attendance list contains a document number that must also be recorded in the checklist.

ATTENDANCE		UNIT BISNIS STRATEGIS AEROSTRUCTURE	
Dirgantara Indonesia		No. : DH/001/XX0000/09/2025	
A member of DINDO ID			
2		1	
Hari / Tgl	: Senin, 04 August 2025	Agenda	: Pembahasan MoU dengan PT Jaya
Tempat	: RR Pola Lt.5		
Waktu	: 09.30 WIB s.d 11.30		
No.	Name	Instansi/UO	Email
1.	Heber M.F. Panjaitan	PTDI / BM	heber.mf.panjaitan@dirgantara.com
2.	Dine Gracina	PTDI / BM	dine@
3.	Maulana Ahmadzki H.	PTDI / BM	maulana.a.ahmadzki@dirgantara.com
4.	Adam S	WF IN	08111377902
5.	Reno X. Pater	PTDI / Aero	reno.x.pater@dirgantara.com
6.	TOMOHICO TONIIMA	PTP / WF / IN	0814-9201680
7.	Pramita L	PTDI / ISK	pramita.l@dirgantara.com
8.			
9.			
10.			

Picture 3.7 PB Attendance List  
Source: PT Dirgantara Indonesia (2025)

## Description:

1 : Attendance List Document Number – DH/001/XX0000/09/2025

2 : Meeting Details

3 : List of Participants

A Budget Work Plan is attached to demonstrate budget availability and approval for the expenses. *Picture 3.8 PB Budget Work Plan* illustrates this document. As it does not contain an identifying document number, no number is recorded; however,

the reference document number is checked to ensure that it corresponds to the Expense Reimbursement request form. This Budget Work Plan's reference is XX0000-PB-2509-00001, which is the document number for the request form, so its accurately attached.

Eksekusi Anggaran Internal Order SBU AEROSTRUCTURE

Plafond Anggaran 2025

Realisasi Anggaran 01 Januari 2025 s/d 02 September 2025

Saldo akhir

1 EUR = 1.16 USD (02.09.2025)  
1 USD = 16668 IDR

**EKSEKUSI ANGGARAN INTERNAL ORDER**

Lamp. Nota. No : XX0000-PB-2509-00001  
Profit Center : XX0000  
Tanggal : 02 September 2025

Anggaran 2025

No	Cost Center	Saldo Awal Plafon Budget (2025)	Internal Order	Sandi (Alternatif) Anggaran/ CoA	G/L Account (SAP)	Uraian	Nilai Eksekusi	Saldo Akhir Plafon Anggaran (2025)	Keterangan Perubahan
159	XX0000	██████████	6292050XXXX00L	60E	6119220142	Biaya Consumable Tools	18,06	██████████	Biaya Pembelian Magnet Lembaran
160	XX0000	██████████	6292050XXXX00L	67A	6119200003	Biaya Alat Tulis-Kantor	3,30	██████████	Biaya Pembelian ATK
161	XX0000	██████████	6292050XXXX00L	66F	6294000000	Biaya Pos Dan Telegram	30,69	██████████	Biaya Pengiriman PO
162	XX0000	██████████	6292050XXXX00L	66B	6290000056	Biaya Alat-Alat Listrik	9,75	██████████	Biaya Pembelian Alat Listrik
163	XX0000	██████████	6292050XXXX00L	67A	6119200003	Biaya Alat Tulis-Kantor	3,66	██████████	Biaya Pembelian ATK
164	XX0000	██████████	6292050XXXX00L	60E	6119220142	Biaya Consumable Tools	1,08	██████████	Biaya Pembelian Lakban
165	XX0000	██████████	6292050XXXX00L	60E	6119220142	Biaya Consumable Tools	1,80	██████████	Biaya Pembelian Lakban
166	XX0000	██████████	6292050XXXX00L	67A	6119200003	Biaya Alat Tulis-Kantor	5,52	██████████	Biaya Pembelian ATK
167	XX0000	██████████	6292050XXXX00B	67A	6119200003	Biaya Alat Tulis-Kantor	8,10	██████████	Biaya Pembelian ATK
168	XX0000	██████████	6292050XXXX00L	60E	6119220142	Biaya Consumable Tools	8,40	██████████	Biaya Pembelian Lakban
169	XX0000	██████████	6292050XXXX00L	190	6270300000	Biaya Promosi Dan Pameran	128,09	██████████	Biaya Pembelian Souvenir - Aircraft Miniature
170	XX0000	██████████	6292050XXXX00L	66B	6290000056	Biaya Alat-Alat Listrik	17,25	██████████	Biaya Pembelian Alat Listrik
171	XX0000	██████████	6292050XXXX00L	620	6210200000	Biaya Rapat	35,13	██████████	Biaya Hapat MoU dengan Wingfield

PERSETUJUAN  
PROGRAM MAMANGAN SBU AEROSTRUCTURE

Signature

Bandung, 02 September 2025

PJS. MANAGER KEUANGAN & SUMBER DAYA AEROSTRUCTURE

Signature

Picture 3.8 PB Budget Work Plan  
Source: PT Dirgantara Indonesia (2025)

Another attachment is the Expense Details document, which presents a table detailing the individual purchases made for the operation. *Picture 3.9 PB Expense Details* shows this document. It does not contain an identifying document number and therefore does not require a document number entry in the checklist.

RINCIAN PENGAJUAN PENGGANTIAN BIAYA			
1	2	3	4
NO	TANGGAL	KETERANGAN	JUMLAH
1	01.08.2025	TOKOPEDIA - MAGNET LEMBARAN	Rp 300.000
2	06.08.2025	ATAR PUTRA - ATK	Rp 50.000
3	24.07.2025	POS INDONESIA - PENGIRIMAN PO	Rp 500.000
4	01.08.2025	BORMA - ALAT LISTRIK	Rp 160.000
5	15.08.2025	GRAMEDIA - ATK	Rp 60.000
6	07.08.2025	MERAUKE - LAKBAN	Rp 20.000
7	16.08.2025	MERAUKE - LAKBAN	Rp 30.000
8	18.08.2025	GRAMEDIA - ATK	Rp 90.000
9	20.07.2025	MAJU JAYA - ATK	Rp 130.000
10	09.08.2025	MERAUKE - LAKBAN	Rp 140.000
11	31.07.2025	AIRCRAFT MINIATURES - SOUVENIR	Rp 2.150.000
12	04.08.2025	SHOPEE - ALAT LISTRIK	Rp 300.000
13	04.08.2025	MUSOUYA - MAKAN RAPAT	Rp 600.000
TOTAL PEMAKAIAN			Rp 4.530.000

Bandung, 28 August 2025  
 Program Manager Aerostructure - AE  
 Signature

Picture 3.9 PB Expense Details  
 Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Invoice Number List
- 2 : Invoice Date List
- 3 : Invoice Detail List
- 4 : Invoice Amount List

An Operational Transaction Approval Sheet is attached to confirm that the expenses fall within the approved operational scope and budget. *Picture 3.10 PB Operational Transaction Approval Sheet* shows this document along with its identifying document number, which must be entered into the checklist.

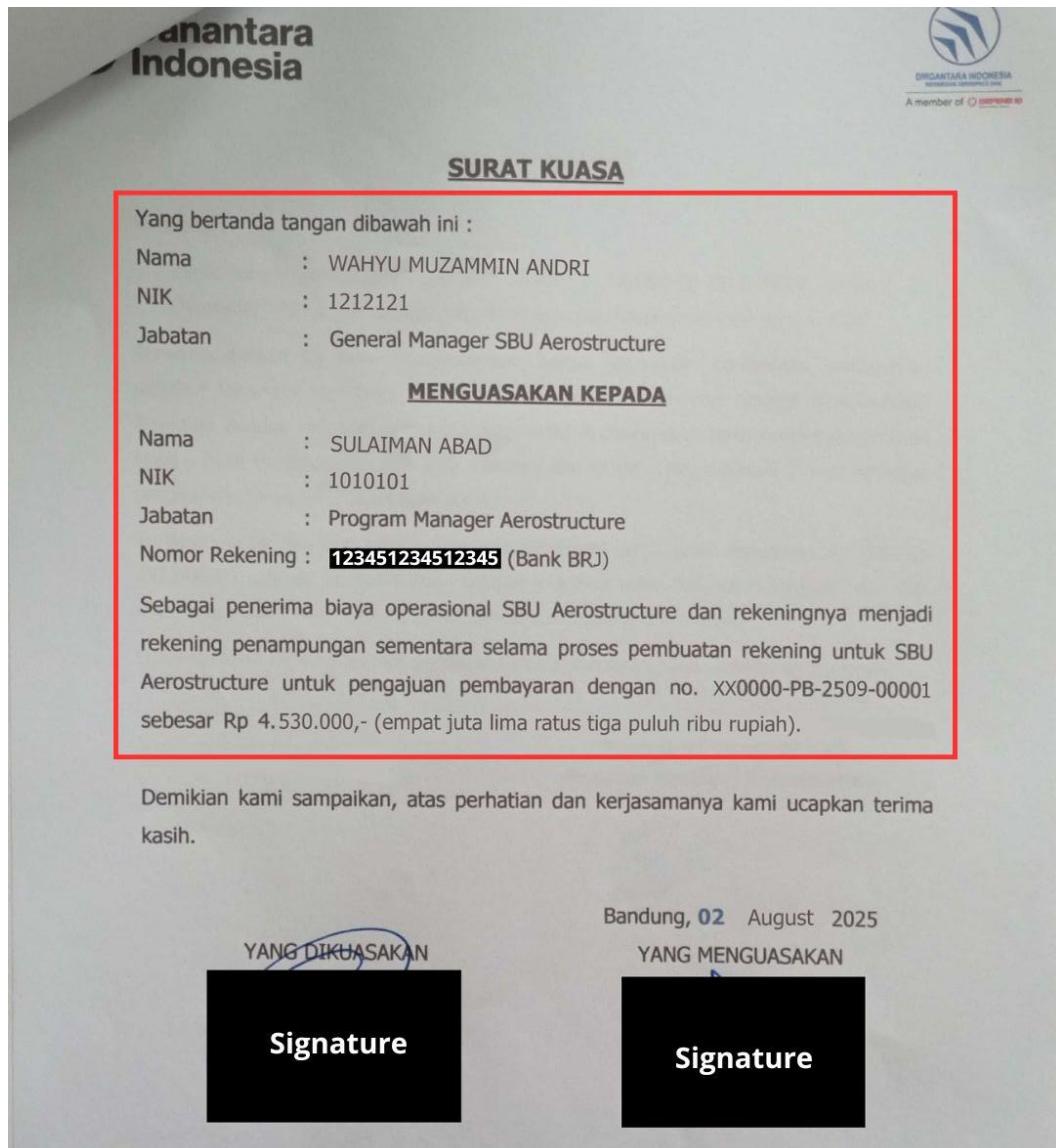
Lembar Persetujuan Transaksi Operasi (LPTO)																																																																																																																																																																																																					
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<p>Nomor Referensi : XX0000 PB-2025-00001</p> <p>Mengajukan : 1010101 / SULAIMAN ABAD / PROGRAM MANAGER AEROSTRUCTURE</p> <p>Menyetujui : 1212121 / WAHYU MUZAMMIN ANDRI / GENERAL MANAGER UNIT BUSINESS STRATEGIS AEROSTRUCTURE</p> <p>Kurs : 16,832,00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">No. Item</th> <th rowspan="2">Cost Object</th> <th colspan="2">COA</th> <th rowspan="2">Uraian</th> <th rowspan="2">Deskripsi Transaksi</th> <th colspan="3">Nilai Pengajuan</th> <th rowspan="2">Budget (USD)</th> <th rowspan="2">Realisasi (USD)</th> <th rowspan="2">Commitment (USD)</th> <th rowspan="2">Sisa Budget (USD)</th> <th rowspan="2">Persentase (%)</th> </tr> <tr> <th>Curr</th> <th>Nilai</th> <th>Curr</th> <th>Nilai</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>XXXXXXXXXX</td> <td>6119211000 / 67A</td> <td>BIAYA ALAT TULIS-KANTOR</td> <td>ATK</td> <td>IDR 60,000,000 USD</td> <td>3.60</td> <td>5,000,000</td> <td>812.85</td> <td>0.00</td> <td>4,183.48</td> <td>83.67</td> </tr> <tr> <td>2</td> <td>XXXXXXXXXX</td> <td>6270030000 / 190</td> <td>BIAYA PROMOSI DAN PAMERAN</td> <td>Souvenir - Aircraft Miniature</td> <td>IDR 2,150,000,000 USD</td> <td>129.27</td> <td>29,300,000</td> <td>0.00</td> <td>0.00</td> <td>29,170.73</td> <td>99.56</td> </tr> <tr> <td>3</td> <td>XXXXXXXXXX</td> <td>6119221000 / 60E</td> <td>BIAYA CONSUMABLE TOOLS</td> <td>Lakban</td> <td>IDR 140,000,000 USD</td> <td>8.42</td> <td>18,750,000</td> <td>174.08</td> <td>269.00</td> <td>18,298.50</td> <td>97.59</td> </tr> <tr> <td>4</td> <td>XXXXXXXXXX</td> <td>6119221000 / 60E</td> <td>BIAYA CONSUMABLE TOOLS</td> <td>Lakban</td> <td>IDR 20,000,000 USD</td> <td>1.20</td> <td>18,750,000</td> <td>174.08</td> <td>269.00</td> <td>18,305.84</td> <td>97.63</td> </tr> <tr> <td>5</td> <td>XXXXXXXXXX</td> <td>6119221000 / 60E</td> <td>BIAYA CONSUMABLE TOOLS</td> <td>Magnet Lembaran</td> <td>IDR 300,000,000 USD</td> <td>18.04</td> <td>18,750,000</td> <td>174.08</td> <td>269.00</td> <td>18,288.62</td> <td>97.54</td> </tr> <tr> <td>6</td> <td>XXXXXXXXXX</td> <td>6210200000 / 620</td> <td>BIAYA RAPAT</td> <td>Rapat MuJ dengan PT.Jaya</td> <td>IDR 600,000,000 USD</td> <td>36.07</td> <td>2,500,000</td> <td>1,623.89</td> <td>0.00</td> <td>840.90</td> <td>33.64</td> </tr> <tr> <td>7</td> <td>XXXXXXXXXX</td> <td>6290000000 / 668</td> <td>BIAYA ALAT-ALAT LISTRIK</td> <td>Alat Listrik</td> <td>IDR 300,000,000 USD</td> <td>18.04</td> <td>1,700,000</td> <td>28.17</td> <td>0.00</td> <td>1,654.54</td> <td>97.33</td> </tr> <tr> <td>8</td> <td>XXXXXXXXXX</td> <td>6119211000 / 67A</td> <td>BIAYA ALAT TULIS-KANTOR</td> <td>ATK</td> <td>IDR 50,000,000 USD</td> <td>3.01</td> <td>5,000,000</td> <td>812.85</td> <td>0.00</td> <td>4,183.84</td> <td>83.68</td> </tr> <tr> <td>9</td> <td>XXXXXXXXXX</td> <td>6294000000 / 667</td> <td>BIAYA POS DAN TELEGRAM</td> <td>Pengiriman PO</td> <td>IDR 500,000,000 USD</td> <td>30.05</td> <td>15,000,000</td> <td>0.00</td> <td>0.00</td> <td>119.24</td> <td>79.49</td> </tr> <tr> <td>10</td> <td>XXXXXXXXXX</td> <td>6290000000 / 668</td> <td>BIAYA ALAT-ALAT LISTRIK</td> <td>Alat Listrik</td> <td>IDR 160,000,000 USD</td> <td>9.62</td> <td>1,700,000</td> <td>28.17</td> <td>0.00</td> <td>1,662.06</td> <td>97.77</td> </tr> <tr> <td>11</td> <td>XXXXXXXXXX</td> <td>6119211000 / 67A</td> <td>BIAYA ALAT TULIS-KANTOR</td> <td>ATK</td> <td>IDR 130,000,000 USD</td> <td>7.82</td> <td>5,000,000</td> <td>812.85</td> <td>0.00</td> <td>4,179.03</td> <td>83.58</td> </tr> <tr> <td>12</td> <td>XXXXXXXXXX</td> <td>6119211000 / 67A</td> <td>BIAYA ALAT TULIS-KANTOR</td> <td>ATK</td> <td>IDR 90,000,000 USD</td> <td>5.41</td> <td>5,000,000</td> <td>812.85</td> <td>0.00</td> <td>4,161.62</td> <td>83.63</td> </tr> <tr> <td>13</td> <td>XXXXXXXXXX</td> <td>6119221000 / 60E</td> <td>BIAYA CONSUMABLE TOOLS</td> <td>Lakban</td> <td>IDR 30,000,000 USD</td> <td>1.80</td> <td>18,750,000</td> <td>174.08</td> <td>269.00</td> <td>18,305.12</td> <td>97.63</td> </tr> <tr> <td colspan="4" style="text-align: right;">3 Total</td> <td></td> <td>IDR 4,530,000,000 USD</td> <td>272.37</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												No. Item	Cost Object	COA		Uraian	Deskripsi Transaksi	Nilai Pengajuan			Budget (USD)	Realisasi (USD)	Commitment (USD)	Sisa Budget (USD)	Persentase (%)	Curr	Nilai	Curr	Nilai	1	XXXXXXXXXX	6119211000 / 67A	BIAYA ALAT TULIS-KANTOR	ATK	IDR 60,000,000 USD	3.60	5,000,000	812.85	0.00	4,183.48	83.67	2	XXXXXXXXXX	6270030000 / 190	BIAYA PROMOSI DAN PAMERAN	Souvenir - 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<p>Berdasarkan kriteria yang ada bahwa pengajuan tersebut dapat disetujui dengan alasan :</p> <p>Terkait operasional rutin</p> <p>Demikian disampaikan dan terima kasih.</p>																																																																																																																																																																																																					
Tim Pengendalian Biaya																																																																																																																																																																																																					
PIL. MANAGER AKUNTANSI KEUANGAN						Kepala Divisi Perencanaan Perusahaan																																																																																																																																																																																															
Signature						Signature																																																																																																																																																																																															

Picture 3.10 PB Operational Transaction Approval Sheet  
Source: PT Dirgantara Indonesia (2025)

### Description:

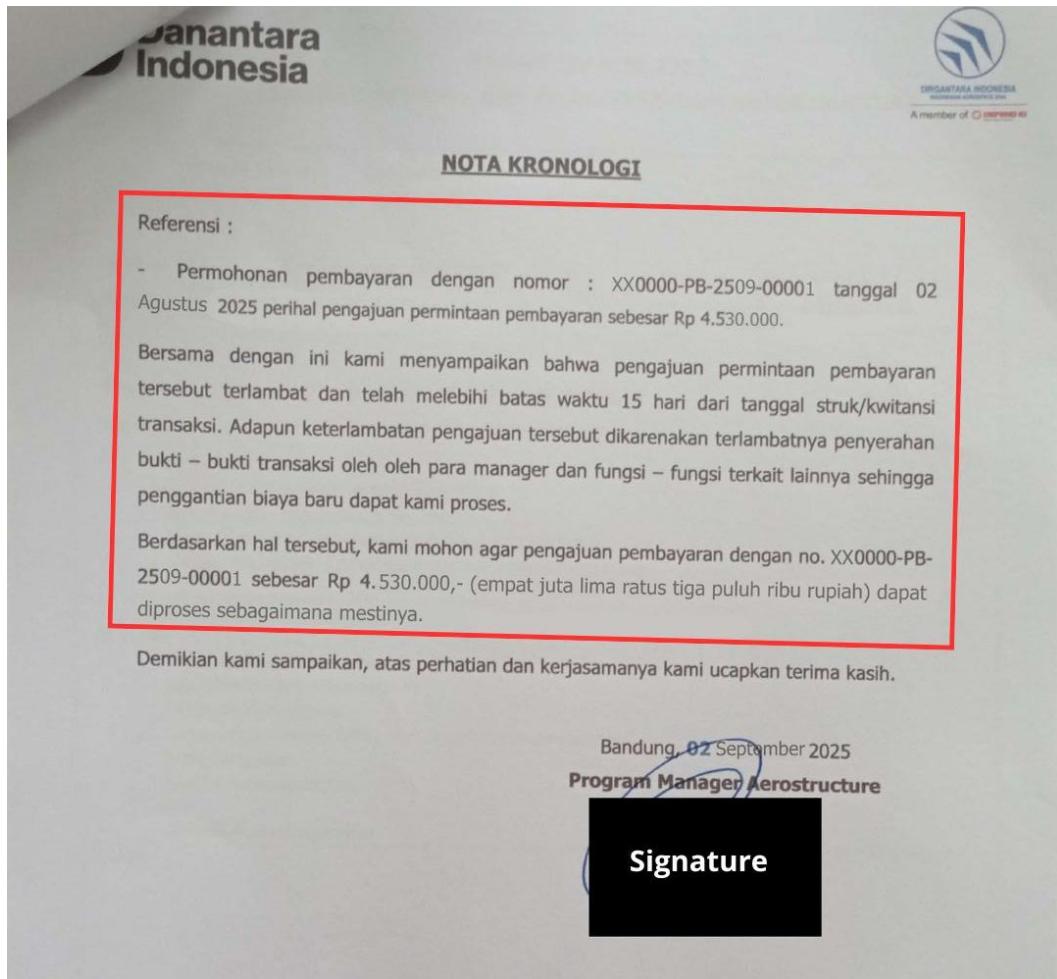
- 1 : Operational Transaction Approval Sheet Document Number – 001-LPTO-09-  
2025
- 2 : Submitter – Sulaiman Abad/*Project Manager Aerostructure*
- 3 : Total Amount – Rp 4,530,000.00

A Power of Attorney document is attached to authorize reimbursement to the individual who initially incurred the expenses. *Picture 3.11 PB Power of Attorney* shows this document. Although it does not contain a document number, its contents are reviewed to ensure consistency with the request form.



Picture 3.11 PB Power of Attorney  
Source: PT Dirgantara Indonesia (2025)

Lastly, a Chronology Memo is attached because the reimbursement request was submitted after the prescribed submission period. *Picture 3.12 PB Chronology Memo* shows this document. While it does not contain a document number, its contents are examined to confirm that it correctly references the related Expense Reimbursement request.



Picture 3.12 PB Chronology Memo  
Source: PT Dirgantara Indonesia (2025)

6) Fill Checklist According to Documents Attached to File then Attach to Checklist to File

After all attached documents in the Expense Reimbursement file have been identified, the next step is to complete the Document Completeness Checklist using the identified information. The checklist is filled in column by column. For each column, the verifier checks whether the document(s) listed in that column are attached to the request file. If a listed document is attached, the document name is circled, the corresponding checkbox is marked to indicate its inclusion, and the document type is specified by circling whether it is an original or a copy. This process is repeated for each column in the checklist. If the request file contains any supporting documents that are not listed in the checklist, these documents are

entered into the available empty column. The verifier then marks the checkbox and specifies whether the document is an original or a copy. *Picture 3.19 Filled Expense Reimbursement Checklist* shows a completed Document Completeness Checklist after all required documents have been reviewed and recorded. After the Document Completeness Checklist is completed, attach it to the Expense Reimbursement file.

CHECK LIST KELENGKAPAN DOKUMEN				
PB				
No Agenda	: 535A			
Tgl Agenda	: 8/Sep/2025			
Tgl Pengajuan	: 3/Sep/2025			
Dari	: PROGRAM MANAGER AEROSTRUCTURE			
No Pengajuan	: XX0000-PB-2509-00001			
User/ Supplier	: SULAIMAN ABAD			
Perihal	<b>BIAYA MAGNET LEMBARAN, ATK, PENGIRIMAN PO, ALAT LISTRIK, LAKBAN, SOUVENIR, DAN RAPAT MOU DGN PT JAYA</b>			
Nilai	: IDR 4.530.000,00			
<i>Diteruskan Kepada</i>				
<input type="checkbox"/> Ka Bidang Verifikasi Korporasi	<input type="checkbox"/> Untuk Diverifikasi			
<input type="checkbox"/> Ka Bidang Verifikasi Produksi	<input type="checkbox"/> Untuk Diproses			
<input type="checkbox"/> Ka Bidang Verifikasi Non Produksi	<input type="checkbox"/> Untuk Dibicarakan dengan saya			
<input type="checkbox"/> Ka Bidang Verifikasi Sub Dit Aircraft Services	<input type="checkbox"/> Untuk File			
NO	URAIAN		KETERANGAN	KETERANGAN
1	1	Nota Permintaan Pembayaran	Asli Copy	<input checked="" type="checkbox"/>
2	2	Surat Perjanjian/PO/SP Asli & Bermaterai / Surat Pembelian	Asli Copy	<input type="checkbox"/>
3	3	Kwitansi Bermaterai/Invoicebermaterai/Invoice/Proforma Inv	Asli Copy	<input checked="" type="checkbox"/>
4	4	Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli Copy	<input type="checkbox"/>
5	5	Reference/ Surat Jalan/ Delivery Order/ LG /Nota Dinas/ NCTA/ 0001/ XX 0000/ 09/ 2025	Asli Copy	<input checked="" type="checkbox"/>
6	6	Undangan/ Daftar Hadir/ Sprint/ Form AB/ BA DH/ 001/ XX 0000/ 09/ 2025	Asli Copy	<input checked="" type="checkbox"/>
7	7	RKA/ Kajian Bisnis/ Rincian Biaya/KBJ	Asli Copy	<input checked="" type="checkbox"/>
8	8	No Park Dok SAP	Asli Copy	<input type="checkbox"/>
9	9	LPTQ/ Surat Kuasa/ Surat Pernyataan 001/LPTQ-09-2025	Asli Copy	<input checked="" type="checkbox"/>
10	10	Nota Kverifikasi	Asli Copy	<input checked="" type="checkbox"/>
		Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury
<b>Sally</b>				
<i>Catatan:</i>				

Picture 3.13 Filled Expense Reimbursement Checklist

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : First Row – Expense Reimbursement request form checked because the document is attached and circled *Asli* because the document is the original
- 2 : Second Row – Invoice is circled because the invoice(s) related to the request is attached, then checked and circled *Asli* because the document is the original
- 3 : Third Row – *Nota Dinas* is circled because the Official Memo is attached, then the document number is documented below, checked, and circled *Asli* because the document is the original
- 4 : Fourth Row – *Daftar Hadir* is circled because the Attendance list of the related meeting is attached, then the document number is documented below, checked, and circled *Asli* because the document is the original
- 5 : Fifth Row – *RKA* and *Rincian Biaya* are circled because the Budget Work Plan and Expense Details for the related expense are attached, then checked, and circled *Asli* because the documents are the original
- 6 : Sixth Row – *LPTO* and *Surat Kuasa* are circled because the Operational Transaction Approval Sheet and Power of Attorney are attached, then the LPTO document number is documented below, checked, and circled *Asli* because the documents are the original
- 7 : Seventh Row – *Nota Kronologis* is circled because the Chronology Memo is attached, checked, and circled *Asli* because the document is the original

### **3.2.2. Examining the Completeness of Supporting Documents for Aircraft Material Purchase Advance Payment Transaction Requests**

In addition to Expense Reimbursement submissions, another type of Payment Request Submission processed at PT Dirgantara Indonesia (PTDI) is the Advance Payment Request or PU for short. This type of request is submitted when funds are required prior to the occurrence of an expense, either in the form of an advance to an employee for operational purchases or a down payment to a vendor for procurement activities. In the context of this assignment, Advance Payment Requests are primarily related to advance payments to vendors for the purchase of

aircraft materials, where a portion of the purchase value must be paid before goods can be delivered or production can commence.

As with other Payment Request Submissions, Advance Payment Requests must meet PTDI's documentation requirements before they are eligible for approval and accounting processing. To verify this, the Corporate Verification Unit examines the completeness of the supporting documents using the Document Completeness Checklist. For Advance Payment Requests related to aircraft material purchases, the required attachments generally include an advance payment request form, a Purchase Order (PO), a proforma invoice issued by the vendor, and a Budget Work Plan (RKA), which together substantiate the legitimacy and budget availability of the transaction.

This examination is performed by the Corporate Verification Unit upon receipt of Advance Payment Request files and is carried out continuously throughout the year as part of routine verification activities. During the author's internship period from 21 July 2025 to 21 November 2025, this assignment was conducted approximately 58 times for Advance Payment Request file types.

The following section explains the procedure for examining the completeness of supporting documents for aircraft material purchase advance payment transaction requests:

- 1) Receive Verified Advance Payment Request Submission File and Stamp with Corporate Verification Unit's Date of Receipt

Once the Corporate Verification Unit reviews the basic information stated in the request form and confirms its eligibility for processing, the request form page is stamped with the unit's date of receipt. This stamp formally indicates that the file has been accepted for further verification and serves as the reference date for checklist preparation. The process begins when the Corporate Verification Unit delegates the Advance Payment Request Submission file that has been verified at the preliminary level. The first page of this file is the Advance Payment Request form, which contains the primary information related to the transaction. As shown

in Picture 3.14 Received Advance Payment Request File, this form includes key data such as the submission date, submitter, request file number, user or supplier details, description of the advance payment, currency, and transaction value.

SEGERA

Hal 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : **XX0000-PU-2509-0001** **4**

Kepada Yth :

Direktorat Keuangan Up. Manager Akuntansi Keuangan  Dinas Operasional

Referensi : **5**  Pengadaan Barang & Jasa

Nomor Order / Umum : 1234567 **6**  
Nomor PO : 9717123 **7**  
WBS/CC/IO : YYXX000000 **8**

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	E21 Uang Muka Operasional	Uang Muka Operasional	IDR 1.000.000,00
		Total	IDR 1.000.000,00

Terbilang : SATU JUTA RUPIAH

Mohon Dapat di transfer ke :

**5** Nama/ Supplier / Rekanan : JAYA MAKMUR SENTOSA, PT.  
No. Rekening : 543215432154321  
Nama & Alamat Bank : BANK CENTRAL ASIA (BCA)

Total Nilai : IDR 1.000.000,00 **6**  
Tanggal Pelaksanaan : 10-09-2025 s.d. 17-09-2025 **7**

Bandung, **10 SEP 2025** **2**  
Yang Mengajukan

Diajukan Oleh : **3** Manager Pengadaan Material  
Prodyski

Disetujui Oleh :  
Kepala Divisi Manajemen  
Rantai Pasok

Signature

Signature

Hasil Verifikasi :

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan  
 Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

<input type="checkbox"/> Direktur Keuangan	<input type="checkbox"/> Diteliti dan di evaluasi	<input type="checkbox"/> Kadiv Akuntansi
<input type="checkbox"/> Kadiv Keuangan Perusahaan	<input type="checkbox"/> Ditindaklanjuti / diselesaikan	
<input type="checkbox"/> Kadep Pembayaran	<input type="checkbox"/> Disetujui / diproses lebih lanjut	

Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.  
Demikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih.

Bandung,  
Disetujui Oleh  
Plt. Manager Akuntansi Keuangan Plt. Kepala Divisi Akuntansi

1 

Sandra **11 DEC 2025** **1** Bill Henderson

Picture 3.14 Received Advance Payment Request File

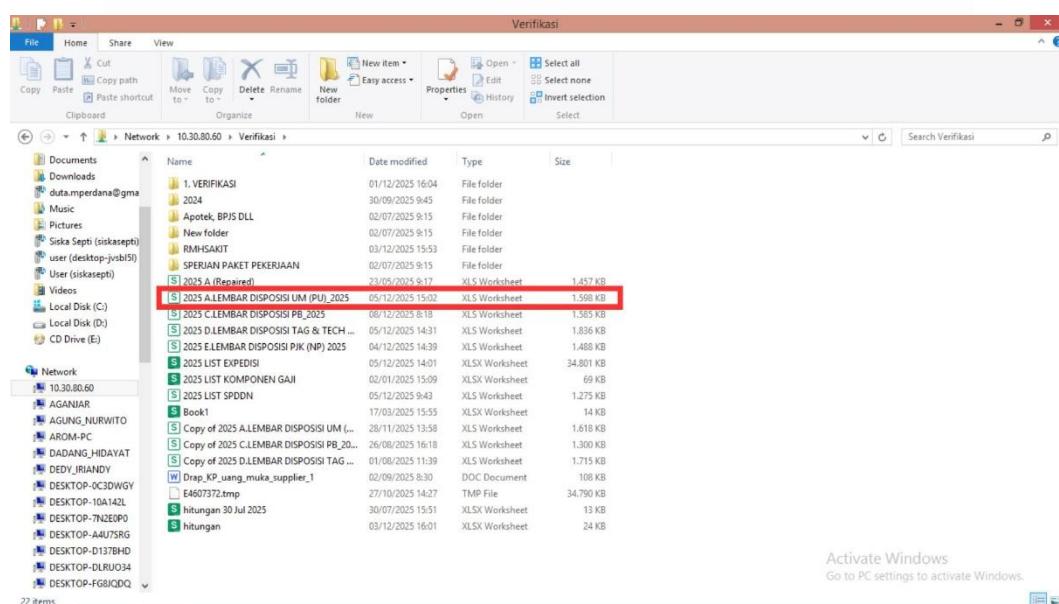
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Corporate Verification Unit's Date of Receipt Stamp
- 2 : Submission Date – 10 September 2025
- 3 : Submitter – *Manager Pengadaan Material Produksi*
- 4 : Request File Number – XX0000-PU-2509-00001
- 5 : User Transfer Details – Jaya Makmur Sentosa, PT. at account number 543215432154321 in Bank Central Asia (BCA)
- 6 : Description – *Uang Muka Operasional*
- 7 : Currency – IDR
- 8 : Value – 1,000,000.00

## 2) Open the Advance Payment Request Spreadsheet File

After accepting the request file, the verifier prepares the Document Completeness Checklist using a standardized spreadsheet titled “2025 C.LEMBAR DISPOSISI UM (PU)\_2025”, as illustrated in *Picture 3.15 Advance Payment Request Spreadsheet File*. This spreadsheet is used specifically for documenting and tracking advance payment requests throughout the year.



Picture 3.15 Advance Payment Request Spreadsheet File

Source: PT Dirgantara Indonesia (2025)

Within the spreadsheet, the verifier opens the worksheet titled “*A\_2025*”. This worksheet functions as the data entry sheet where all essential information from the Advance Payment Request form is recorded. The data entered here will later be automatically linked to the checklist format.

- 3) Fill Checklist Data Sheet with the Agenda Date, Submission Date, Submitter, Request File Number, User, Expense Description, Currency, and Value

Using the information obtained from the Advance Payment Request form, the verifier inputs the required data into the *A\_2025* worksheet. This includes the agenda date, submission date, submitter’s position, request file number, user or supplier name, expense description, currency, and transaction value. An example of a completed data entry sheet is shown in *Picture 3.16 Filled Advance Payment Request Data Sheet*.

NO	TGL AGENDA	TGL PENGIRIAN	DARI	NO PENGIRIAN	USER/ SUPPLIER	PERIHAL	CURR	NILAI	Keterangan
726	726A	10/09/2025	10/09/2025	MANAGER PENGADAMAN MATERIAL PRODUKSI	000000-PU-2509-0001	JAYA MAKURU SENTOSA, PT.	UANG MUGA OPERASIONAL	IDR	1.000.000
727	727A								
728	728A								
729	729A								
730	730A								
731	731A								
732	732A								
733	733A								
734	734A								
735	735A								
736	736A								
737	737A								
738	738A								
739	739A								
740	740A								
741	741A								
742	742A								
743	743A								
744	744A								
745	745A								
746	746A								
747	747A								
748	748A								
749	749A								
750	750A								
751	751A								
752	752A								
753	753A								
754	754A								
755	755A								
756	756A								
757	757A								
758	758A								
759	759A								
760	760A								
761	761A								
762	762A								

Picture 3.16 Filled Advance Payment Request Data Sheet

Source: PT Dirgantara Indonesia (2025)

Description:

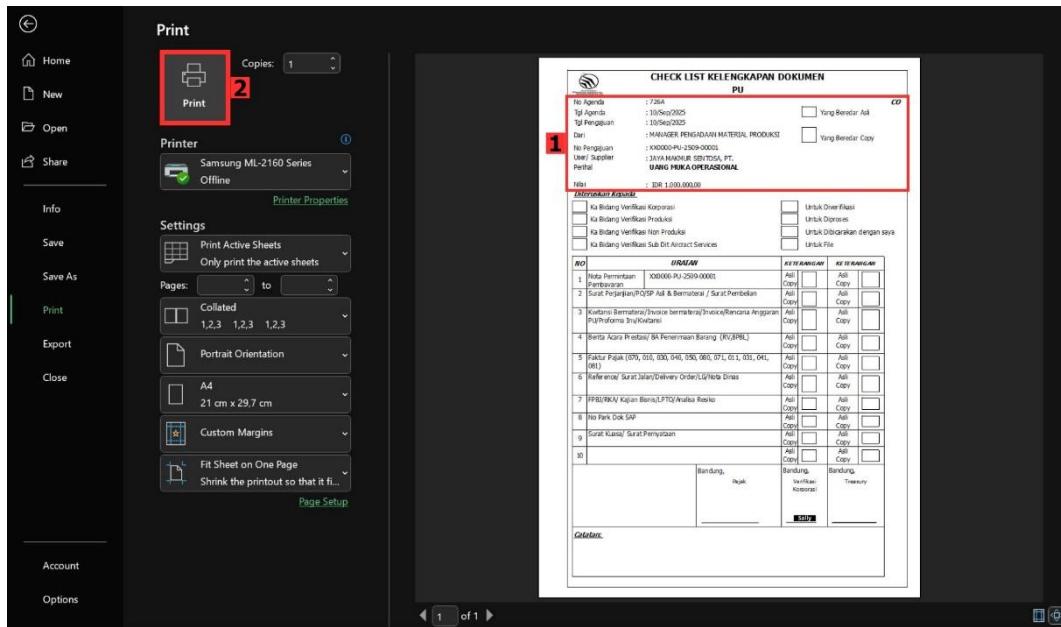
- 1 : No – Row number in the spreadsheet (726)
- 2 : 000A – Agenda number listed in the checklist (726A)
- 3 : *Tgl Agenda* – Date the checklist was prepared (10 September 2025)

- 4 : *Tgl. Pengajuan* – Date the request file was submitted (10 September 2025)
- 5 : *Dari* – Position of the request file submitter (*Manager Pengadaan Material Produksi*)
- 6 : *No Pengajuan* – Payment Request Submission document number (XX0000-PU-2509-00001)
- 7 : User/Supplier – Party requesting the advance payment (Jaya Makmur Sentosa, PT.)
- 8 : *Perihal* – Description of the advance payment (*Uang Muka Operasional*)
- 9 : Curr – Currency used for the request (IDR)
- 10 : *Nilai* – Total value of the advance payment (1,000,000.00)

Each row in the worksheet represents a single request file and is assigned an agenda number that uniquely identifies the transaction within the checklist system. Once the data has been entered, it is automatically reflected in the checklist format located in the “*Check List Dokumen*” sheet. This linkage ensures consistency between the recorded request data and the printed checklist.

#### 4) Print Document Completeness Checklist

After confirming that all entered data is accurate, the verifier proceeds to print the Document Completeness Checklist. This is done by opening the print settings for the checklist sheet, as illustrated in *Picture 3.17 Printing Advance Payment Request Checklist*.



Picture 3.17 Printing Advance Payment Request Checklist

Source: PT Dirgantara Indonesia (2025)

#### Description:

- 1 : Inputted Advance Payment Request Data
- 2 : Print Button

Before printing, the verifier reviews the displayed checklist to ensure that the request information has been correctly transferred from the data entry worksheet. Once verified, the checklist is printed and prepared for manual completion during the document verification stage.

#### 5) Identify and Verify Accuracy of Attachments and Their Existing Document Number(s)

With the printed checklist ready, the verifier identifies all supporting documents attached to the Advance Payment Request file. The checklist functions as a summary of these attachments, so each document must be reviewed for relevance and accuracy.

The first attachment identified is the Advance Payment Request form itself, which summarizes the transaction details. As this document's reference number has

already been recorded during the data entry stage, it does not need to be re-entered into the checklist.

Next, the verifier examines the Purchase Order document, as shown in *Picture 3.18 PU Purchase Order*. The Purchase Order represents PT Dirgantara Indonesia's formal order to the vendor and contains critical information such as the purchase order number, transaction details, and monetary values. The purchase order number is recorded in the checklist, and the document's contents are verified to ensure consistency with the request form.

Picture 3.18 PU Purchase Order  
Source: PT Dirgantara Indonesia (2025)

### Description:

1 : Purchase Order Number – 9717123  
2 : Purchase Order Details

The Proforma Invoice is then identified, as illustrated in *Picture 3.19 PU Proforma Invoice*. This document serves as the vendor's preliminary billing statement for the order. The invoice number stated on the document is recorded in

the checklist, and the invoice details are reviewed to confirm alignment with the Purchase Order.

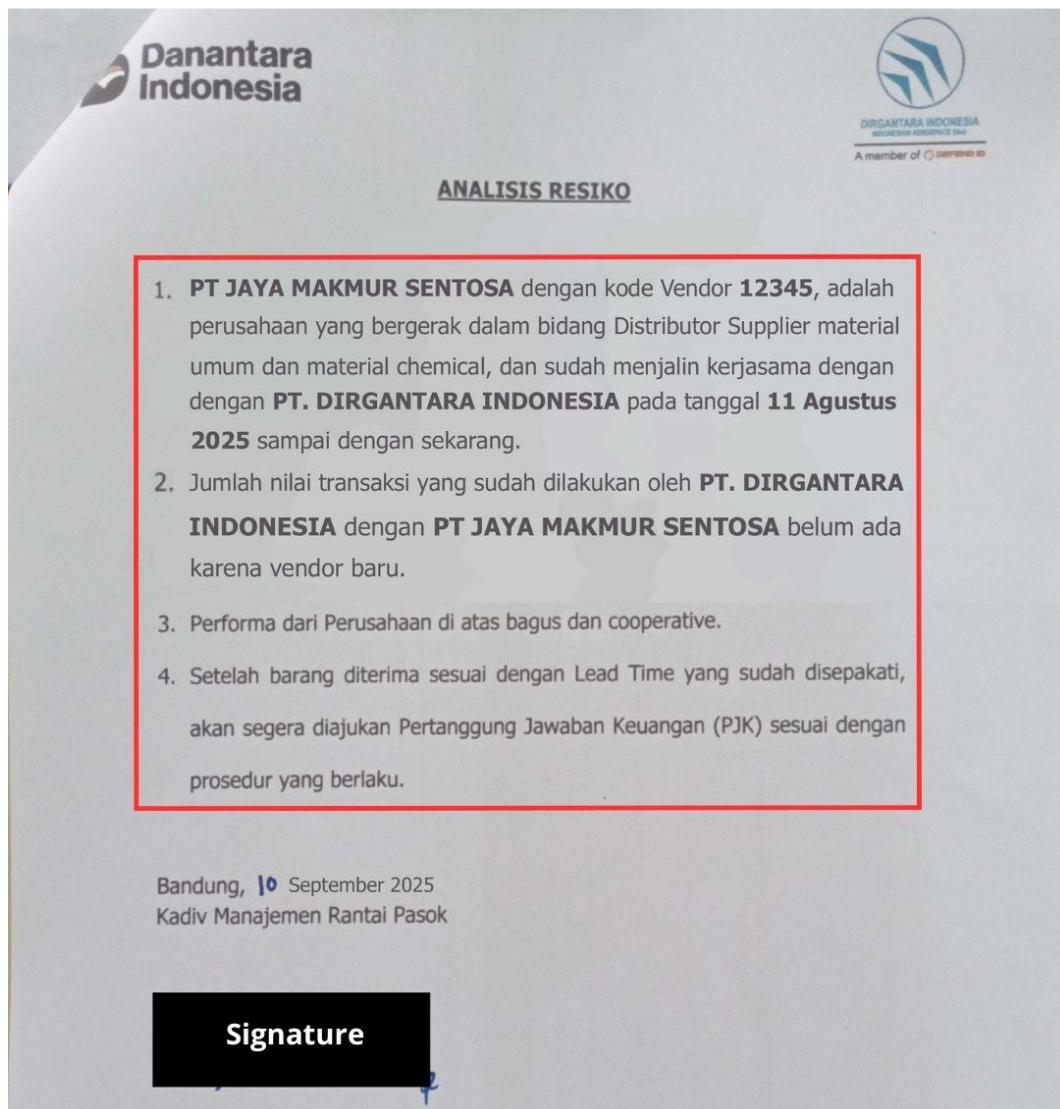


Picture 3.19 PU Proforma Invoice  
Source: PT Dirgantara Indonesia (2025)

Following this, the verifier reviews the Budget Work Plan, shown in *Picture 3.20 PU Budget Work Plan*. This document demonstrates that budget allocation and approval have been granted for the advance payment. As it does not contain a document number, no reference number is recorded in the checklist. Verification is performed by checking the referenced Purchase Order to ensure the budget corresponds to the transaction.

Picture 3.20 PU Budget Work Plan  
Source: PT Dirgantara Indonesia (2025)

Lastly, the Risk Analysis document is identified, as shown in *Picture 3.21 PU Risk Analysis*. This document outlines the risks associated with purchasing from the vendor. Since it does not contain an identifying number, it is verified based on content relevance rather than documentation numbering.



Picture 3.21 PU Risk Analysis

Source: PT Dirgantara Indonesia (2025)

- 6) Fill Checklist According to Documents Attached to File then Attach to Checklist to File

After all supporting documents in the Advance Payment Request file have been identified, the Document Completeness Checklist is completed in a manner consistent with the procedure described in the previous assignment on Expense Reimbursement Files. The verifier reviews each column in the checklist to confirm the presence of the required documents, marks the corresponding checkboxes, and indicates whether each document is submitted as an original or a copy. Any additional supporting documents that are not listed in the checklist are recorded in

the available empty column and verified accordingly. Once the checklist has been fully completed and all attached documents have been verified, the Document Completeness Checklist is attached to the Advance Payment Request file as part of the verification documentation. *Picture 3.22 Filled Advance Payment Request Checklist* presents an example of a completed checklist for this type of request.

CHECK LIST KELENGKAPAN DOKUMEN				
PU				
No Agenda	: 726A			
Tgl Agenda	: 10/Sep/2025			
Tgl Pengajuan	: 10/Sep/2025			
Dari	: MANAGER PENGADAAN MATERIAL PRODUKSI			
No Pengajuan	: XX0000-PU-2509-00001			
User/ Supplier	: JAYA MAKMUR SENTOSA, PT.			
Perihal	UANG MUKA OPERASIONAL			
Nilai	: IDR 1.000.000,00			
<b>Diteruskan Kepada</b>				
<input type="checkbox"/> Ka Bidang Verifikasi Korporasi <input type="checkbox"/> Ka Bidang Verifikasi Produksi <input type="checkbox"/> Ka Bidang Verifikasi Non Produksi <input type="checkbox"/> Ka Bidang Verifikasi Sub Dit Aircraft Services		<input type="checkbox"/> Untuk Diverifikasi <input type="checkbox"/> Untuk Diproses <input type="checkbox"/> Untuk Dibicarakan dengan saya <input type="checkbox"/> Untuk File		
NO	URAIAN		KETERANGAN	KETERANGAN
1	Nota Permintaan Pembayaran	XX0000-PU-2509-00001	Asli Copy	<input checked="" type="checkbox"/> Asli <input type="checkbox"/> Copy
2	Surat Perjanjian/PO/SP Asli & Bermaterial / Surat Pembelian 9717123		Asli Copy	<input checked="" type="checkbox"/> Asli <input type="checkbox"/> Copy
3	Kwitansi Bermaterial/Invoice bermaterial/Invoice/Rencana Anggaran PU/Reforma Inv/Kwitansi INV 123 - 09/25		Asli Copy	<input checked="" type="checkbox"/> Asli <input type="checkbox"/> Copy
4	Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)		Asli Copy	<input type="checkbox"/> Asli <input type="checkbox"/> Copy
5	Faktur Pajak (070, 010, 030, 040, 050, 080, 071, 011, 031, 041, 081)		Asli Copy	<input type="checkbox"/> Asli <input type="checkbox"/> Copy
6	Reference/ Surat Jalan/Delivery Order/LG/Nota Dinas		Asli Copy	<input type="checkbox"/> Asli <input type="checkbox"/> Copy
7	FPBJ/RKA7 Kajian Bisnis/LPTO/Analisa Resiko		Asli Copy	<input type="checkbox"/> Asli <input checked="" type="checkbox"/> Copy
8	No Park Dok SAP		Asli Copy	<input type="checkbox"/> Asli <input type="checkbox"/> Copy
9	Surat Kuasa/ Surat Pernyataan		Asli Copy	<input type="checkbox"/> Asli <input type="checkbox"/> Copy
10			Asli Copy	<input type="checkbox"/> Asli <input type="checkbox"/> Copy
		Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury
			<b>sally</b>	
<b>Catatan:</b>				

Picture 3.22 Filled Advance Payment Request Checklist

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : First Row – Advance Payment request form checked because the document is attached and circled *Asli* because the document is the original
- 2 : Second Row – PO is circled because the Purchase Order is attached, then the PO number is documented below, checked, and circled Copy because the document is not the original
- 3 : Third Row – Proforma Invoice is circled because the document is attached, then the Invoice number is documented below, checked, and circled Copy because the document is not the original
- 4 : Fourth Row – *RKA* and *Analisa Resiko* are circled because the Budget Work Plan and Risk Analysis are attached, checked, and circled *Asli* because the document is the original

### **3.2.3. Examining the Completeness of Supporting Documents for Office Equipment Expense Transactions Realized Through Employee Advances**

Following the processing of Advance Payment Requests, PT Dirgantara Indonesia (PTDI) requires employees to submit an Accountability Note (NP) to account for the utilization of funds that were previously disbursed. Unlike Payment Request Submissions, the Accountability Note is not a request for payment, but a realization file that serves as financial accountability for advances already received. In the context of this assignment, the Accountability Notes examined relate to office equipment expenses realized through advances provided to employees, where employees purchase goods on behalf of the company using advance funds and subsequently report the actual expenditures incurred.

To ensure that the realization of the advance is properly documented and aligned with the approved purpose and budget, the Corporate Verification Unit examines the completeness of the supporting documents attached to the Accountability Note. The required attachments generally include a financial accountability form, original invoices or receipts evidencing the purchases, an expenditure recapitulation when multiple transactions are involved, a Budget Work

Plan (RKA), proof of activity, and the related Advance Payment Request file. The examination process is supported by the use of a Document Completeness Checklist to verify that all mandatory documents are present. In addition, a recapitulation verification is performed by cross-checking the summarized expenditure list against the corresponding supporting documents to ensure consistency in amounts and transaction details.

This examination and verification process is carried out by the Corporate Verification Unit upon receipt of Accountability Note files and is conducted continuously throughout the year as part of routine operational controls. During the author's internship period, this assignment was performed approximately 66 times for Accountability Notes file types.

The following section explains the procedure for examining the completeness of supporting documents for office equipment expense transactions realized through employee advances:

- 1) Receive Verified Advance Realization File and Stamp with Corporate Verification Unit's Date of Receipt

*Picture 3.23 Received Accountability Note File* shows the first page of the Accountability Note file received by the unit. This page functions as the primary source of information required to prepare the Document Completeness Checklist.

The Accountability Note request form contains key information such as the submission date, submitter, request file number, user name, reference to the related Advance Payment Request file, and the total amount realized. After reviewing the basic details stated in the request form and discussing them with the submitter, the Corporate Verification Unit confirms that the file is eligible for processing. The request form page is then stamped with the unit's date of receipt to formally indicate acceptance for verification.

Picture 3.23 Received Accountability Note File

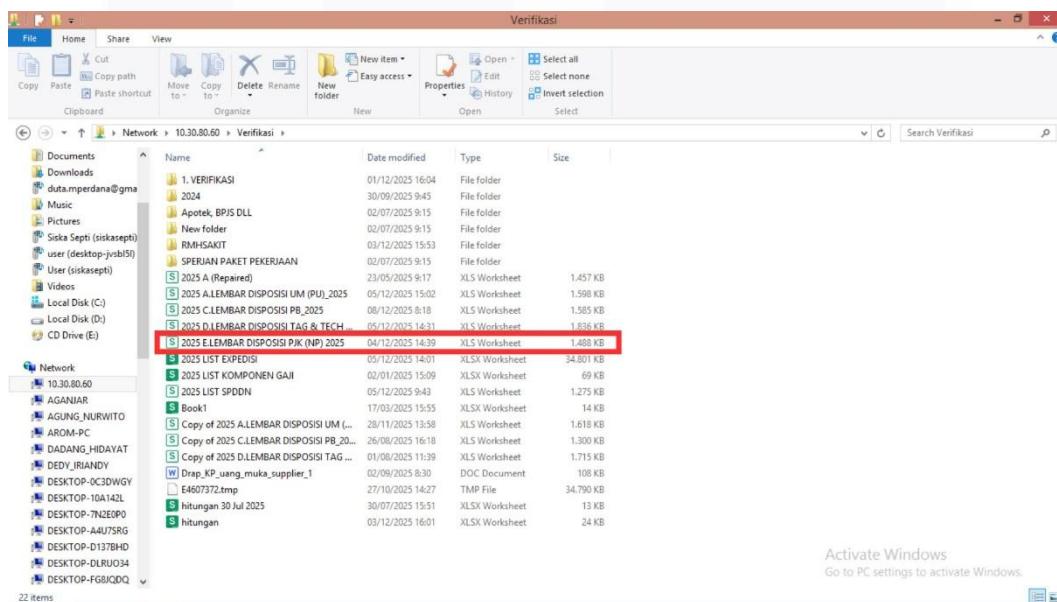
Pertanggungjawaban Uang Muka	
4	XX0000-NP-2509-00001
Kepada Yth : KADIV. AKUNTANSI	Anggaran
1. WBS/CC/IO : XX00000000 2. Referensi : a. No. Permohonan Uang Muka : XX0000-PU-2507-00001 b. Nomor Tanda Terima Uang : 5210001234	SN : <input type="text"/>
Kami sampaikan pertanggungjawaban Uang Muka yang telah dipergunakan oleh penanggung jawab uang muka	
Nama : SOETOYO ABDURRAHMAN Nik : 98733 Jabatan : PROGRAM MANAGER AEROSTRUCTURE Unit Organisasi : XXY000	5
Pelaksanaan : Dari tanggal 30-07-2025 Sampai tanggal 30-09-2025	
Jumlah Pengambilan : IDR 36.800.000,00	
Terbilang : TIGA PULUH ENAM JUTA DELAPAN RATUS RIBU RUPIAH	
7 Jumlah PJK 1 : Valuta <input type="text"/> IDR 36.700.000,00	
Terbilang : TIGA PULUH ENAM JUTA TUJUH RATUS RIBU RUPIAH	
Jumlah Setor : Valuta <input type="text"/> IDR 100.000,00	
Terbilang : SERATUS RIBU RUPIAH	
Saldo : Valuta <input type="text"/> IDR Nilai 0,00	
Terbilang : -	
Dokumen pendukung pertanggungjawaban : - FOTOCOPY UMD - FOTOCOPY BUKTI PENERIMAAN	
2 Bandung 08 September 2025 3 GENERAL MANAGER SBU AEROSTRUCTURE	
<input type="checkbox"/> Disetujui <input type="checkbox"/> Dikembalikan	Signature 
Catatan :  Bill Henderson Pejabat yang berwenang	1 RECEIVED 08 SEP 2025 VERIFIKASI AK

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Corporate Verification Unit's Date of Receipt Stamp
- 2 : Submission Date – 8 September 2025
- 3 : Submitter – *General Manager SBU Aerostructure*
- 4 : Request File Number – XX0000-NP-2509-00001
- 5 : User – Soetoyo Abdurrahman
- 6 : Advance Payment Request File Number – XX0000-NP-2507-00001
- 7 : Amount – Rp 36,700,000.00

2) Open the Accountability Note Spreadsheet File



Picture 3.24 Accountability Note Spreadsheet File  
Source: PT Dirgantara Indonesia (2025)

Following acceptance of the file, the Corporate Verification Unit prepares the Document Completeness Checklist using a standardized spreadsheet titled “*2025 E.LEMBAR DISPOSISI PJK (NP) 2025*,” as shown in *Picture 3.24 Accountability Note Spreadsheet File*. Within the spreadsheet, the worksheet titled “*E\_2025*” is opened. This worksheet is used to input Accountability Note request data that will later be linked automatically to the checklist format.

- 3) Fill Checklist Data Sheet with the Agenda Date, Submission Date, Submitter, Request File Number, User, Expense Description, Currency, and Value

After identifying the required information from the Accountability Note request form, the verifier enters the data into the *E\_2025* worksheet. The data recorded includes the agenda date, submission date, submitter's position, request file number, user name, expense description, currency, and total value of the realization.

Picture 3.25 Filled Accountability Note Data Sheet

Source: PT Dirgantara Indonesia (2025)

Description:

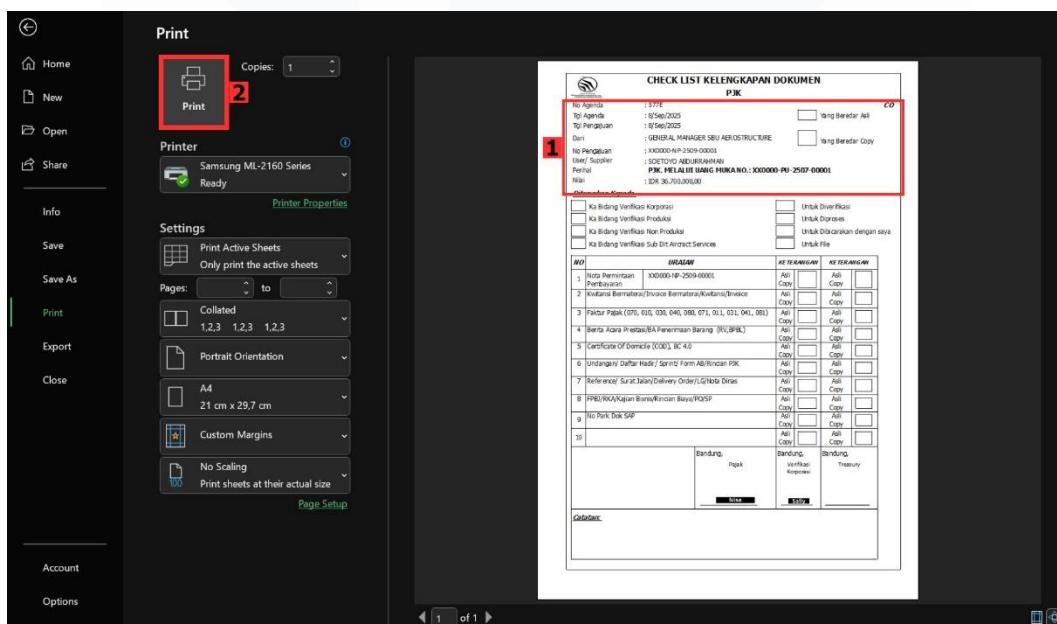
- 1 : No – Row number in the spreadsheet (377)
- 2 : Agenda Number – Agenda number listed in the checklist (377E)
- 3 : *Tgl Agenda* – Date the checklist was prepared (8 September 2025)
- 4 : *Tgl. Pengajuan* – Date the request file was submitted (8 September 2025)
- 5 : *Dari* – Position of the request file submitter (*General Manager SBU Aerostructure*)
- 6 : *No Pengajuan* – Payment Request Submission document number (XX0000-NP-2509-00001)
- 7 : *User/Supplier* – Party requesting the advance payment (Soetoyo Abdurrahman)
- 8 : *Perihal* – Description of the advance payment (*PJK. Melalui Uang Muka No.: XX0000-PU\_2507-00001*)
- 9 : *Curr* – Currency used for the request (IDR)

10 : *Nilai* – Total value of the advance payment (36,700,000.00)

An example of a completed data entry is shown in *Picture 3.25 Filled Accountability Note Data Sheet*. Each Accountability Note is assigned an agenda number, which uniquely identifies the transaction within the checklist system. Once the data is entered, it is automatically reflected in the checklist format located in the “*Check List Dokumen*” sheet.

#### 4) Print Document Completeness Checklist

After confirming that all data has been entered accurately, the verifier opens the print settings for the checklist, as illustrated in *Picture 3.26 Printing Accountability Note Checklist*. The checklist is reviewed to ensure that the displayed information matches the Accountability Note request data. Once verified, the Document Completeness Checklist is printed and prepared for manual completion during the document verification stage.



Picture 3.26 Printing Accountability Note Checklist  
Source: PT Dirgantara Indonesia (2025)

Description:

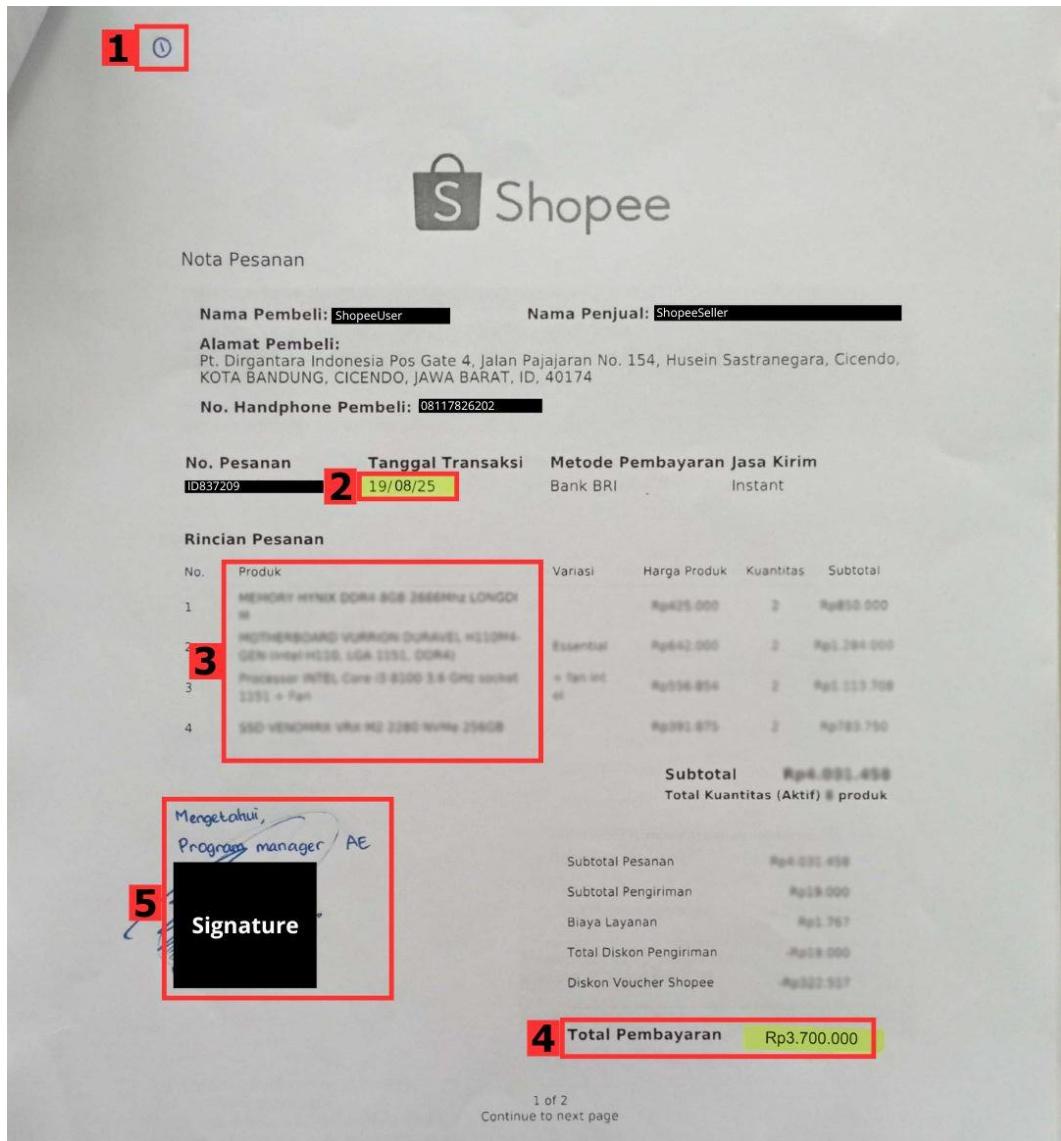
- 1 : Inputted Realization Data
- 2 : Print Button

## 5) Identify and Verify Accuracy of Attachments and Their Existing Document Number(s)

With the printed checklist ready, the verifier identifies all supporting documents attached to the Accountability Note file and determines which document numbers need to be disclosed in the checklist.

The first attachment identified is the Accountability Note form itself, which summarizes the realization details. As the document number has already been recorded during data entry, it does not need to be re-entered into the checklist.

Next, the invoices evidencing the office equipment purchases are reviewed. *Picture 3.27 NP Invoice* shows one of the invoices attached to the file. These invoices provide proof of the actual expenditures incurred using the advance funds. As multiple invoices are attached, individual invoice numbers are not required to be entered into the checklist. Verification is performed by reviewing invoice dates, descriptions, amounts, and approval signatures.



Picture 3.27 NP Invoice

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Invoice Number – 1
- 2 : Invoice Date – 19 August 2025
- 3 : Product Purchased – Computer Supplies
- 4 : Invoice Total – Rp 3,700,000.00
- 5 : Invoice Approval – Signed by *Program Manager AE*

The verifier then examines the realization details or expenditure recapitulation, as shown in *Picture 3.28 NP Realization Details*. This document summarizes the

individual invoices in a tabulated format and has been approved by the relevant manager. Since it does not contain a document number, no reference number is recorded in the checklist. However, the verifier cross-checks the recapitulated amounts against the individual invoices to ensure consistency and accuracy.

LAMPIRAN PJK NO. XX0000-NP-2509-00001

**1**    **2**    **3**    **4**

NO	TANGGAL	KETERANGAN	Rp	JUMLAH
1	19-08-2025	Memory Hynix DDR4 8 GB Motherboard Vurriion Duravel Processor Intel Core i3 8100 SSD Venomrx VRX M2 2280	Rp	3.700.000
2	19-08-2025	Casing Varro Prime ARC Z1	Rp	480.000
3	21-08-2025	Memory Hynix DDR4 8 GB Motherboard Vurriion Duravel Processor Intel Core i3 8100 SSD Venomrx VRX M2 2280	Rp	1.900.000
4	21-08-2025	Casing Varro Prime ARC Z1/Z3	Rp	250.000
5	21-08-2025	URGEEN Webcam 2k Full	Rp	350.000
6	22-08-2025	Pentium 4 AMD	Rp	2.000.000
7	23-08-2025	HP Komputer PC All in Onve Packing Kayu Proteksi Produk Pengiriman Ongkos Kirim	Rp	2.700.000
8	23-08-2025	Asus Komputer PC All in One Packing Kayu Proteksi Produk Pengiriman	Rp	2.700.000
9	27-08-2025	SSD vurriion Fusion M.2	Rp	500.000
10	27-08-2025	Bensin	Rp	30.000
11	25-08-2025	Navara Box	Rp	450.000
12	26-08-2025	SSD Digi Rich 128 GB WD New Passport 2 TB	Rp	5.750.000
13	26-08-2025	TL LED + Kap 16 Watt Kabel Nym 1.5 x 2	Rp	1.500.000
14	26-08-2025	Uticom Kabel Rol	Rp	790.000
15	20-08-2025	HDD Toshiba Canvio 1 TB KB MS Log MK 120	Rp	2.730.000
16	25-08-2025	Mouse Logitech M170	Rp	120.000
17	30-08-2025	Perbaikan Printer T500W & T300W	Rp	2.240.000
18	25-08-2025	Plastik Pergudangan	Rp	170.000
19	28-08-2025	Keperluan ATK VSM	Rp	700.000
20	30-08-2025	Tinta dan Jasa Cekup 3 unit PC & 1 unit printer	Rp	2.200.000
21	30-08-2025	Perbaikan 3 Unit PC Intell	Rp	2.700.000
22	25-08-2025	LAN Card PCI PSU ATX HDD External 1 TB	Rp	950.000
23	28-08-2025	Everbrait Electric Dry	Rp	1.790.000
TOTAL			Rp	36.700.000
SISA			Rp	100.000

Bandung, 08 September 2025  
Program Manager Aerostructure - XX  
**Signature**

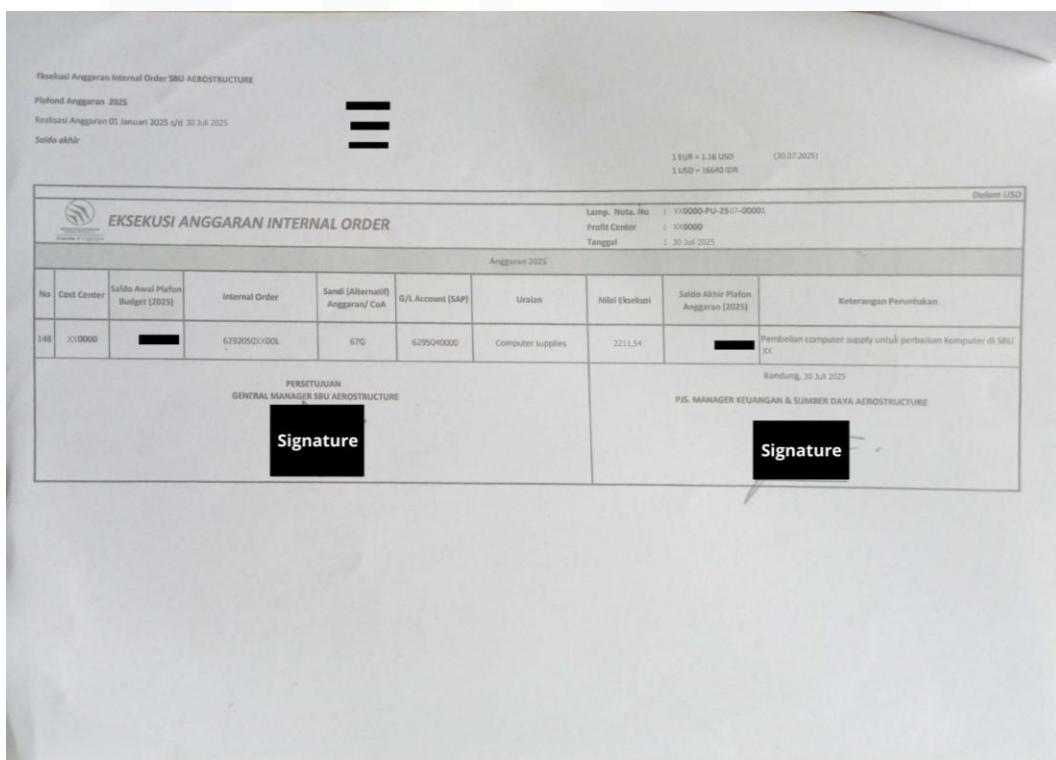
Picture 3.28 NP Realization Details  
Source: PT Dirgantara Indonesia (2025)

Description:

1 : Invoice Number List

- 2 : Invoice Date List
- 3 : Invoice Detail List
- 4 : Invoice Amount List

Finally, the Budget Work Plan (RKA) is identified, as shown in *Picture 3.47 NP Budget Work Plan*. This document confirms that budget allocation and approval are available for the expenses realized. As it does not contain a document number, it is verified based on content relevance rather than documentation numbering.



Picture 3.47 NP Budget Work Plan  
Source: PT Dirgantara Indonesia (2025)

- 6) Fill Checklist According to Documents Attached to File then Attach to Checklist to File

After the supporting documents in the Accountability Note file have been identified, the Document Completeness Checklist is completed to formally document the verification results. The verifier reviews the checklist to ensure that all required attachments are present. Each verified document is recorded in the checklist by marking the relevant indicators and noting whether the document is

provided as an original or a copy. Where applicable, additional supporting documents that are not explicitly listed in the checklist are documented in the designated space to ensure completeness of the verification record. Upon completion, the Document Completeness Checklist is attached to the Accountability Note file as evidence that the document review process has been conducted prior to further processing.

CHECK LIST KELENGKAPAN DOKUMEN PJK					
No Agenda	: 377E		CO		
Tgl Agenda	: 8/Sep/2025		<input type="checkbox"/> Yang Beredar Asli		
Tgl Pengajuan	: 8/Sep/2025		<input type="checkbox"/> Yang Beredar Copy		
Dari	: GENERAL MANAGER SBU AEROSTRUCTURE				
No Pengajuan	: XX0000-NP-2509-00001				
User/ Supplier	: SOETOYO ABDURRAHMAN				
Perihal	PJK. MELALUI UANG MUKA NO.: XX0000-PU-2507-00001				
Nilai	: IDR 36.700.000,00				
<i>Diteruskan Kepada</i>					
<input type="checkbox"/> Ka Bidang Verifikasi Korporasi	<input type="checkbox"/> Untuk Diverifikasi				
<input type="checkbox"/> Ka Bidang Verifikasi Produksi	<input type="checkbox"/> Untuk Diproses				
<input type="checkbox"/> Ka Bidang Verifikasi Non Produksi	<input type="checkbox"/> Untuk Dibicarakan dengan saya				
<input type="checkbox"/> Ka Bidang Verifikasi Sub Dit Aircraft Services	<input type="checkbox"/> Untuk File				
NO	URAIAN		KETERANGAN	KETERANGAN	
1	1	Nota Permintaan Pembayaran XX0000-NP-2509-00001	Asli Copy	<input checked="" type="checkbox"/>	Asli Copy
2	2	Kwitansi Bermaterial/Invoice Bermaterial/Kwitansi/Invoice	Asli Copy	<input checked="" type="checkbox"/>	Asli Copy
	3	Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli Copy	<input type="checkbox"/>	Asli Copy
	4	Berita Acara Prestasi/BA Penerimaan Barang (RV,BPBL)	Asli Copy	<input type="checkbox"/>	Asli Copy
	5	Certificate Of Domicile (COD), BC 4.0	Asli Copy	<input type="checkbox"/>	Asli Copy
3	6	Undangan/ Daftar Hadir/ Sprint/ Form AB/Rincian PJK	Asli Copy	<input checked="" type="checkbox"/>	Asli Copy
	7	Reference/ Surat Jalan/Delivery Order/LG/Nota Dinas	Asli Copy	<input type="checkbox"/>	Asli Copy
4	8	FPBJ/RKA/Kajian Bisnis/Rincian Biaya/PO/SP	Asli Copy	<input checked="" type="checkbox"/>	Asli Copy
	9	No Park Dok SAP	Asli Copy	<input type="checkbox"/>	Asli Copy
	10		Asli Copy	<input type="checkbox"/>	Asli Copy
		Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury	
		<b>Nisa</b>	<b>Sally</b>		
<i>Catatan:</i>					

Picture 3.48 Filled Accountability Note Checklist

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : First Row – Accountability Note form checked because the document is attached and circled *Asli* because the document is the original
- 2 : Second Row – Invoice is circled because the document is attached, checked and circled *Asli* because the document is the original
- 3 : Third Row – *Rincian PJK* is circled because the Realization Details is attached, checked, and circled *Asli* because the document is the original
- 4 : Fourth Row – *RKA* is circled because the Budget Work Plan is attached, checked, circled *Asli* because the document is the original

After verifying the completeness of the required attachments, the Corporate Verification Unit verifies the accuracy of the expenses accounted for, before allowing the file to continue being processed by other units. To verify the accuracy of the Accountability Note, the unit will cross check between the Accountability Note recapitulation and the individual invoices. Once the verification process is completed, the file will then be prepared for approval.

### **3.2.4. Examining the Completeness of Supporting Documents for Production Fuel Expense Transaction Requests**

Another type of Payment Request Submission processed at PT Dirgantara Indonesia (PTDI) is the Transfer Note also referred to as NT. A Transfer Note is submitted to request payment for a received invoice that is supported by a Purchase Order (PO), indicating that the transaction has undergone prior procurement approval. In the context of this assignment, the Transfer Note files examined relate to production fuel expenses, where fuel is procured to support operational and production activities and the payment is requested after the receipt of the vendor's invoice.

Similar to other Payment Request Submission file types, Transfer Note files must be supported by complete and appropriate documentation before they can proceed to approval and further processing within the accounting cycle. To examine the completeness of the supporting documents, the Corporate Verification Unit

utilizes the Document Completeness Checklist as an internal control tool. The mandatory attachments for this file type generally include a payment request form, the vendor's invoice, the relevant budget document in the form of a Budget Work Plan (RKA) or Goods and Services Procurement Approval Form (FPBJ), and the corresponding Purchase Order. Transfer Note files may be submitted based on invoices received directly from vendors or through internal units acting on behalf of vendors.

The examination of supporting document completeness for Transfer Note files is performed by the Corporate Verification Unit upon receipt of the submission and is carried out continuously throughout the year as part of routine operational activities. During the author's internship period, this assignment was conducted approximately 53 times for Transfer Note payment request submissions.

The following section explains the procedure for examining the completeness of supporting documents for production fuel expense transaction requests:

- 1) Receive Verified Transfer Note Payment Request Submission File and Stamp with Corporate Verification Unit's Date of Receipt

The mandatory first page of all Payment Request Submission files is the request form. *Picture 3.49 Received Transfer Note File* shows the Transfer Note request form submitted for verification. The request form contains essential information required for checklist preparation, including the submission date, submitter's position, request file number, user or supplier details, expense description, currency, and transaction value. After reviewing and discussing the basic details stated in the request form with the submitter, the Corporate Verification Unit confirms that the file can be processed. The request form page is then stamped with the unit's date of receipt to formally indicate acceptance of the file.

Hal 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : XX0000-NT-2510-00001 **4**

**Kepada Yth :**

Direktorat Keuangan Up. Manager Akuntansi Keuangan

Referensi : XX0000-FP-2508-00001  
Nomor Order / Urum : BSIV/25-2929  
Nomor PO : 9717917  
WBS/CC/IO : 6119212 XX 40L

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	60A BIAYA BAHAN BAKAR PRODUKSI	<b>6</b> PENGADAAN BAHAN BAKAR SOLAR INDUSTRI	IDR 100,000,000,00
		Total	IDR 100,000,000,00 <b>8</b>

Terbilang : SERATUS JUTA **7**

Mohon Dapat di transfer ke

**5**  Nama/Supplier / Rekanan : KITA JUAL GAS, PT  
 No. Rekening : 8585858585  
 Nama & Alamat Bank : BANK SYARIAH INDONESIA  
 Total Nilai : 100.000.000,00  
 Tanggal Pelaksanaan : 25-10-2025 s.d. 25-10-2025

Bandung,  
Yang Mengajukan

Diajukan Oleh : **3**  Plt. Manager Pengadaan  
Material Produk Non Pesawat  
Terbang Dan

Disetujui Oleh :  
Kepala Divisi Manajemen  
Rantai Pasok

**Signature** **2** **01/10/25** **7** **Signature**

Hasil Verifikasi :

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan  
 Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

Direktur Keuangan  Diteliti dan di evaluasi  Kadiv Akuntansi  
 Kadiv Keuangan Perusahaan  Ditindaklanjuti / diselesaikan  
 Kadep Pembayaran  Disetujui / diproses lebih lanjut

Pengajuan akan ditransfer ke Rekening Supplier  
Demikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih.

Bandung,  
Disetujui Oleh  
Plt. Manager Akuntasi Keuangan Plt. Kepala Divisi Akuntansi

**1** 

**Sandra** **Bill Henderson**

Picture 3.49 Received Transfer Note File  
Source: PT Dirgantara Indonesia (2025)

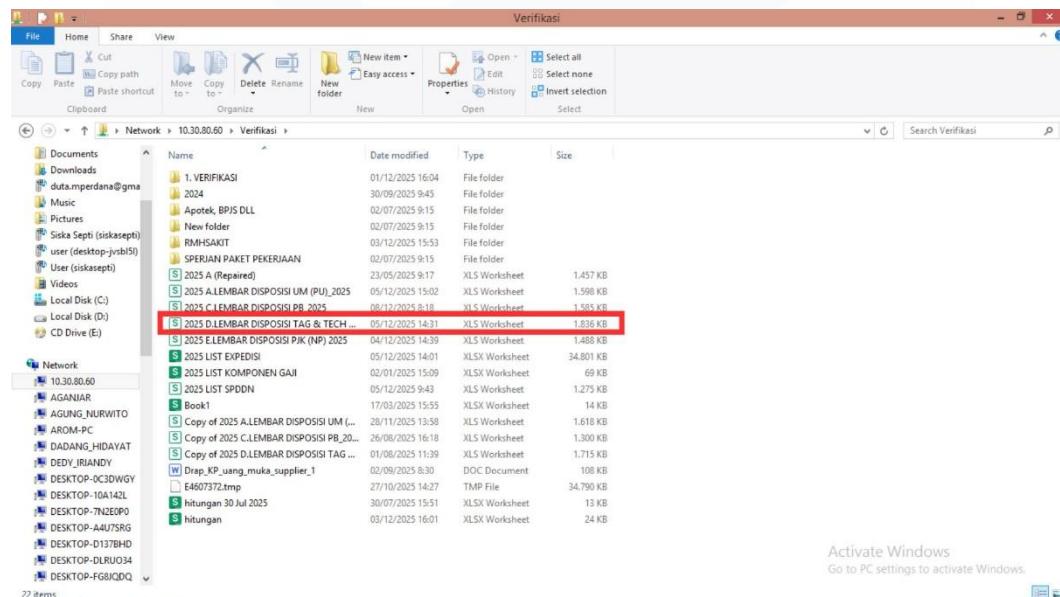
Description:

1 : Corporate Verification Unit's Date of Receipt Stamp

- 2 : Submission Date – 1 October 2025
- 3 : Submitter – *Plt. Manager Pengadaan Material Produksi Non Pesawat Terbang dan Umum*
- 4 : Request File Number – XX0000-NT-2510-00001
- 5 : User Transfer Details – Kita Jual Gas, PT. at account number 8585858585 in Bank Syariah Indonesia (BSI)
- 6 : Description – *Pengadaan Bahan Bakar Solar Industri*
- 7 : Currency – IDR
- 8 : Value – 100.000.000,00

## 2) Open the Transfer Note Spreadsheet File

After accepting the file, the Corporate Verification Unit prepares the Document Completeness Checklist using a standardized spreadsheet titled “*2025 D.LEMBAR DISPOSISI TAG & TECHREP*,” as shown in *Picture 3.50 Transfer Note & Invoice Spreadsheet File (1)*.



Picture 3.50 Transfer Note & Invoice Spreadsheet File (1)

Source: PT Dirgantara Indonesia (2025)

Once the spreadsheet is opened, the worksheet titled “*D\_2025*” is accessed. This worksheet functions as the data entry sheet where Transfer Note request information is recorded and later linked automatically to the checklist format.

3) Fill Checklist Data Sheet with the Agenda Date, Submission Date, Submitter, Request File Number, User, Expense Description, Currency, and Value

The verifier inputs the identified Transfer Note data into the *D\_2025* worksheet. The data entered includes the agenda date, submission date, submitter's position, request file number, user or supplier name, expense description, currency, and total value of the transaction.

An example of the completed data entry is shown in *Picture 3.51 Filled Transfer Note & Invoice Data Sheet (1)*. Each Transfer Note is assigned a unique agenda number to track the verification process. After data entry is completed, the sheet titled “*Check List Dokumen*” is opened. This sheet displays the checklist format that is automatically populated based on the entered data and is reviewed again to ensure accuracy.

TANDA TERIMA: AGENDA D TAGIHAN & TECHREP 05 Oktober 2025									
NO	NO AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERIHAL	CURR	NILAI
1456	1456D	05/Okt/2025	01/Okt/2025	PT. MANAGER PENGADAAN MATERI	XX0000-NT-2510-00001	KITA JUAL GAS, PT	PENGADAAN BAHAN BAKAR SOLAR INDUSTRI	IDR	100.000.000
1457	1457D								
1458	1458D								
1459	1459D								
1460	1460D								
1461	1461D								
1462	1462D								
1463	1463D								
1464	1464D								
1465	1465D								
1466	1466D								
1467	1467D								
1468	1468D								
1469	1469D								
1470	1470D								
1471	1471D								
1472	1472D								
1473	1473D								
1474	1474D								
1475	1475D								
1476	1476D								
1477	1477D								
1478	1478D								
1479	1479D								
1480	1480D								
1481	1481D								
1482	1482D								

Picture 3.51 Filled Transfer Note & Invoice Data Sheet (1)

Source: PT Dirgantara Indonesia (2025)

Description:

1 : No – Row number in the spreadsheet (1456)  
2 : No Agenda – Agenda number listed in the checklist (1456D)

3 : *Tgl Agenda* – Date the checklist was prepared (1 October 2025)

4 : *Tgl. Pengajuan* – Date the request file was submitted (1 October 2025)

5 : *Dari* – Position of the request file submitter (*Plt. Manager Pengadaan Material Produksi Non Pesawat Terbang dan Umum*)

6 : *No Pengajuan* – Payment Request Submission document number (XX0000-NT-2510-00001)

7 : User/Supplier – Party requesting the advance payment (Kita Jual Gas, PT.)

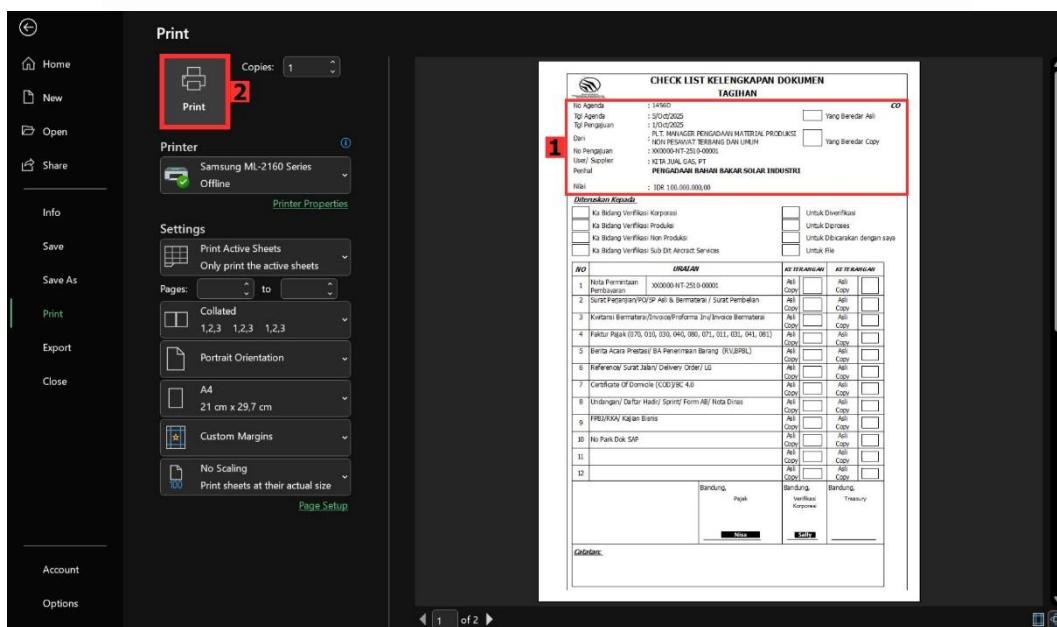
8 : *Perihal* – Description of the advance payment (*Pengadaan Bahan Bakar Solar Industri*)

9 : *Curr* – Currency used for the request (IDR)

10 : *Nilai* – Total value of the advance payment (100,000,000.00)

#### 4) Print Document Completeness Checklist

Once the checklist data has been verified and no inaccuracies are identified, the Document Completeness Checklist is printed. The printing process is shown in *Picture 3.52 Printing Transfer Note Checklist*. The printed checklist serves as the working document for the manual verification of supporting attachments and is used throughout the examination process.



Picture 3.52 Printing Transfer Note Checklist  
Source: PT Dirgantara Indonesia (2025)

Description:

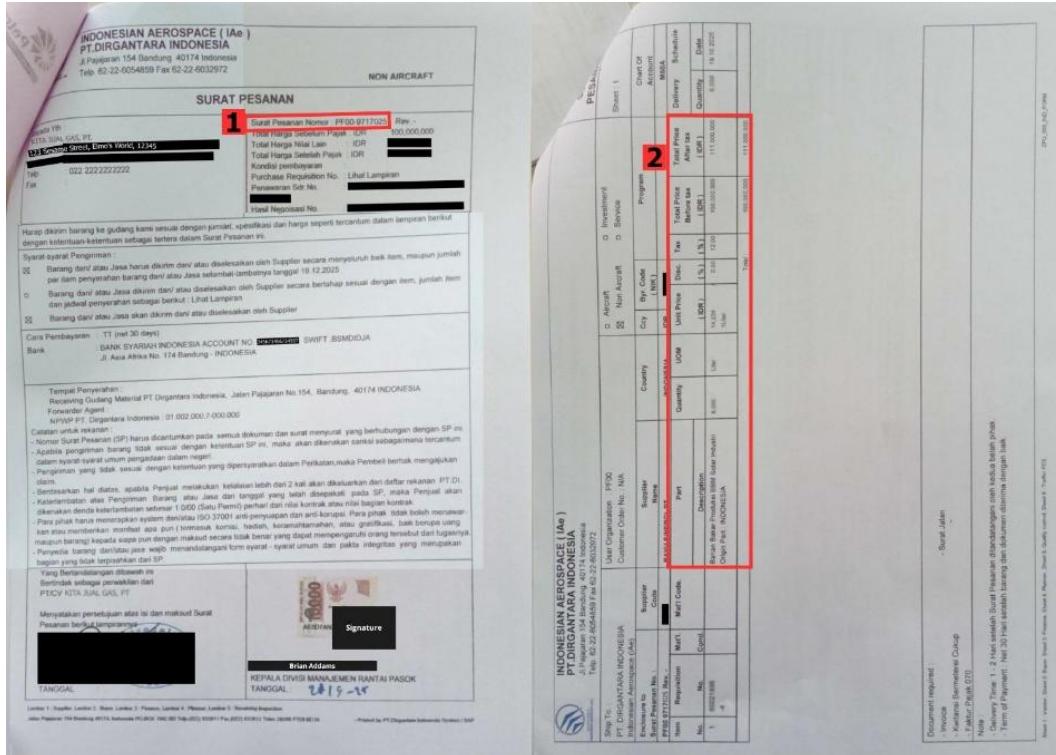
- 1 : Inputted Transfer Note Data
- 2 : Print Button

5) Identify and Verify Accuracy of Attachments and Their Existing Document Number(s)

The completion of the Document Completeness Checklist begins with identifying all supporting documents attached to the Transfer Note file and determining which documents require the disclosure of document numbers in the checklist.

The first attachment identified is the Transfer Note request form itself, which summarizes the key details of the submission. As the document number has already been recorded during data entry, it does not need to be re-entered in the checklist.

Next, the purchase order document is identified, as shown in *Picture 3.53 NT Purchase Order*. This document records the official purchase made by PTDI and includes information such as the purchase order number, transaction value, and procurement terms. The purchase order number is recorded in the checklist as the document reference.



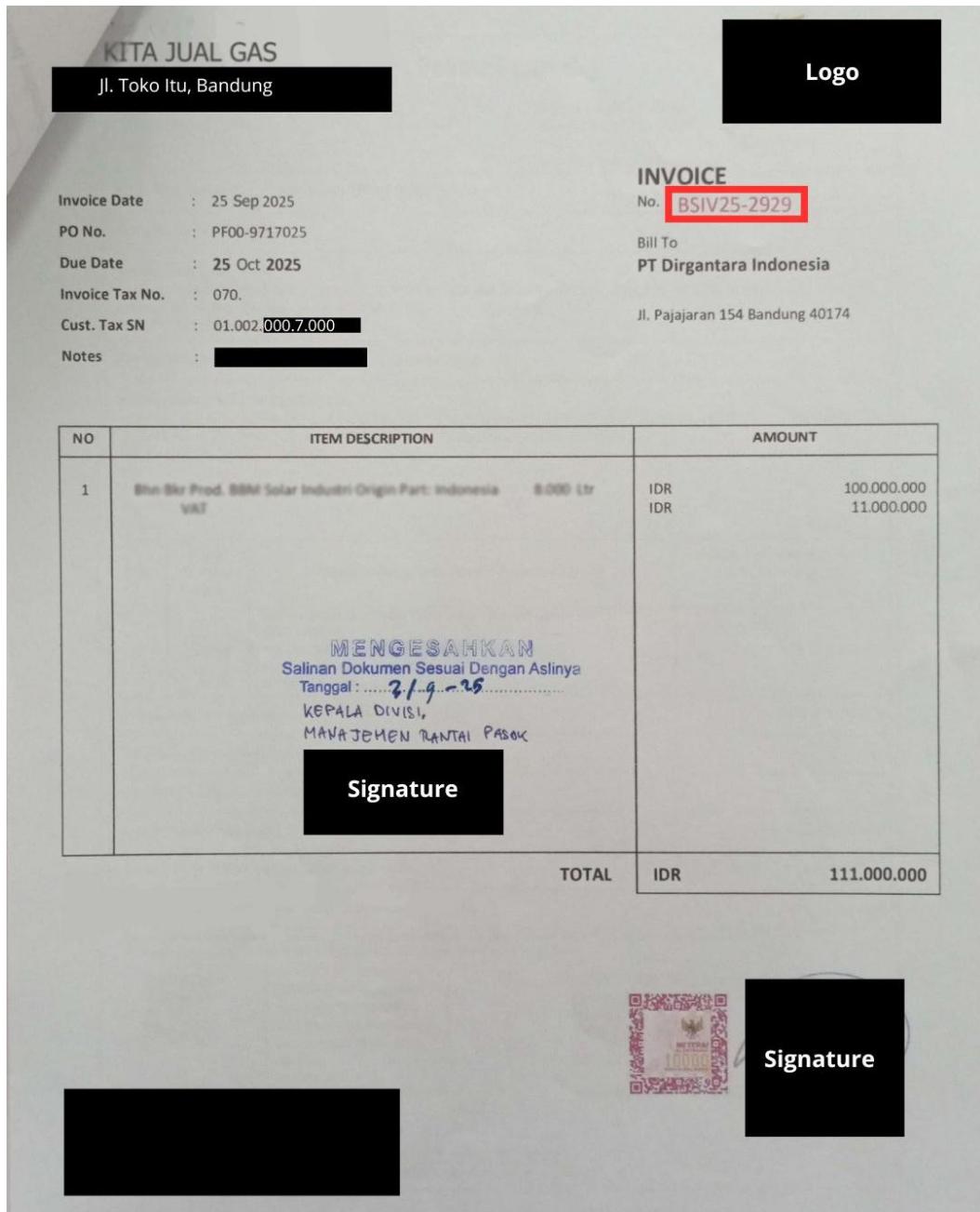
Picture 3.53 NT Purchase Order  
Source: PT Dirgantara Indonesia (2025)

### Description:

1 : Purchase Order Number - 9717025

## 2 : Purchase Order Details

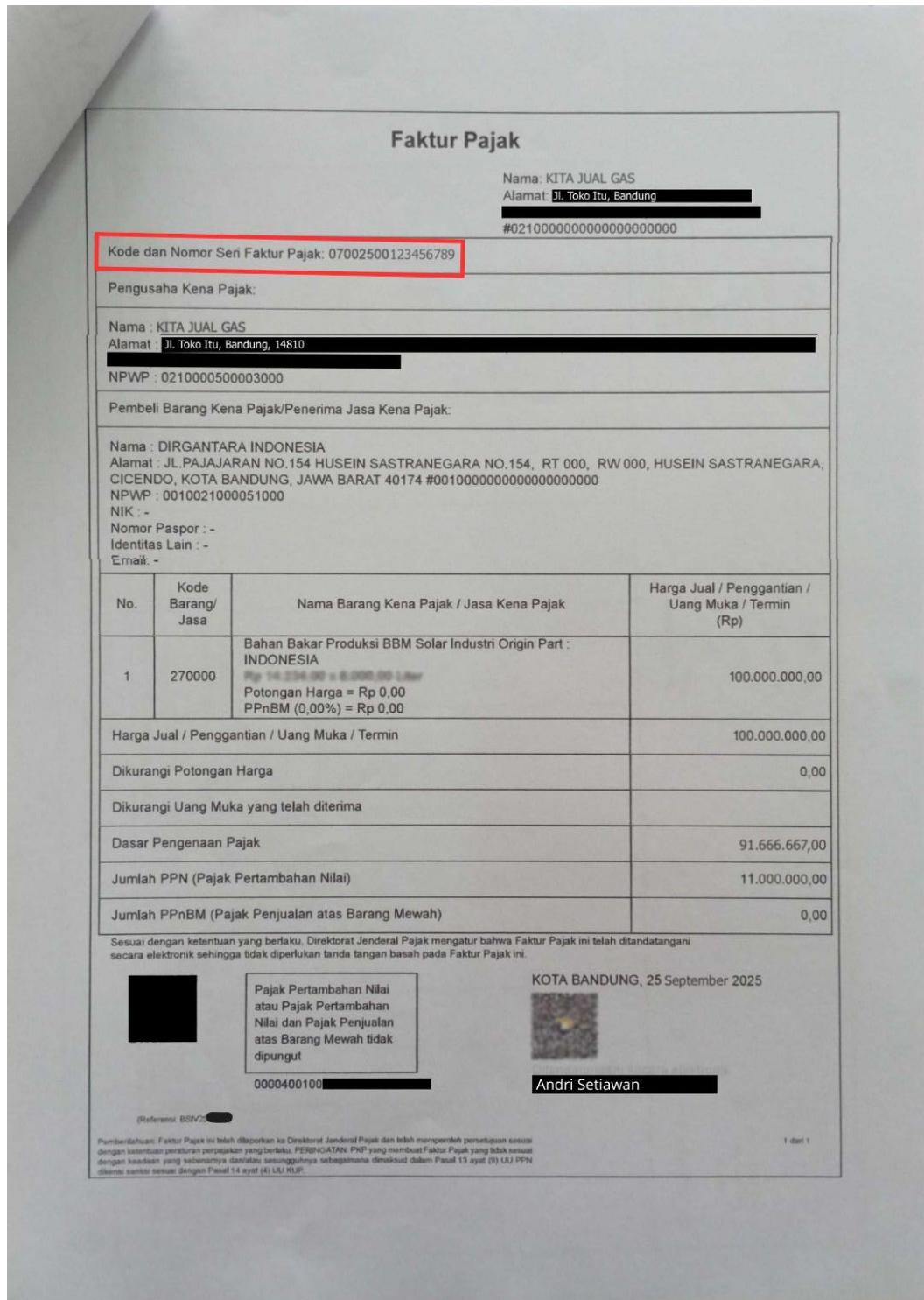
The invoice is then identified, as shown in *Picture 3.54 NT Invoice*. The invoice provides evidence of billing from the vendor and includes the invoice number, which must be disclosed in the checklist.



Picture 3.54 NT Invoice

Source: PT Dirgantara Indonesia (2025)

Following this, the tax invoice is reviewed, as shown in *Picture 3.55 NT Tax Invoice*. The tax invoice serves as proof of a taxable transaction and displays the applicable tax charged. For checklist purposes, the document number recorded is the tax invoice code, which consists of the first three digits of the tax invoice number.



Picture 3.55 NT Tax Invoice  
 Source: PT Dirgantara Indonesia (2025)

The Minutes of Hand Over document is identified next, as shown in *Picture 3.56 NT Minutes of Hand Over*. This document confirms that the goods have been

delivered and accepted by PTDI. As it does not contain a document number, no reference number is recorded in the checklist.

**PT. KITA JUAL GAS**  
commercial fuel principal

**Logo** **Logo**

h.o. : Jl. Mawar, Kota Bandung, Indonesia, 14811  
Indonesia phone / fax : +62 22 222 42 231 / +62 22 222 23222  
r.o. : Jl. Raflesia, Kota Bandung, 17732  
Indonesia phone / fax : +62 21 2833 3233  
Jl. Coklat, Kalamantan, 9728, Indonesia  
email: kitajualgas@gmail.com

BS .25101010101

**BERITA ACARA SERAH TERIMA** **Surat Jalan**

Diserahkan kepada : **PT DIRGANTARA INDONESIA**

Alamat : Gudang Material PT Dirgantara Indonesia, Jalan Pajajaran No.154, Bandung PIC : BP. AHMAD 0811 4141 414

Transportir : **PT PRABU CAHAYA ABADI**

Alamat :

Hari / Tanggal : **25/11/2025**

No. PO : **PF00-9717917**

No. LO (B/L) : **373099 (251310101)**

**PRODUK** : Petrapower

**SUPPLY POINT** : Vopak Terminal Jakarta

**KUANTITAS** : **8000** Liter

Terbilang : **DELAPAN RIBU LITER**

**DETAIL PENGIRIMAN**

No. Kendaraan	: B 9393 TTT	Nama Penerima	:
No. Segel Atas	: BS-0250305	Phone	:
No. Segel Bawah	: BS-0250306	Jam Mulai Bongkar	:
SG Meter	:	Jam Selesai Bongkar	:
		Hasil Bongkar	: Liter

Catatan :

**PRIME**  
**MASUK** **LEMBAR** **PAJAK**  
**1000** **13.25** **13.25**

**BS Representative**  
(This is computer generated document, no signature required)

Mengetahui	Pengemudi	Penerima/Klien
	<b>Signature</b>	<b>Commodity Received in good order on behalf of customer</b>
<b>Ryan</b>	<b>Dian</b>	<b>Signature</b>
		Name : <b>Ahmad</b>

*Pengaduan / Keluhan : 081286351255 (Whatsapp / call) , info@bayusinergi.co.id (Email)*

Picture 3.56 NT Minutes of Hand Over  
Source: PT Dirgantara Indonesia (2025)

Finally, the Goods and Services Procurement Approval Form (FPBJ) is identified, as shown in *Picture 3.57 NT FPBJ*. The FPBJ number is recorded in the checklist to confirm that the procurement has been properly authorized.

	<b>FORM PERMOHONAN PERSETUJUAN PENGADAAN BARANG DAN/JASA (FPBJ) INVESTASI DAN NON PRODUKSI</b>						NOMOR : <b>XX0000-FP-2508-00001</b> TANGGAL : <b>08/08/2025</b>				
<b>KODE &amp; NAMA UNIT ORGANISASI</b> <b>NAMA PROGRAM</b> <b>CUSTOMER</b> <b>KODE PROGRAM / PROJECT &amp; PON</b>		<b>XX4000 / DEP. SURFACE TREATMENT</b> <b>General</b> <b>-</b> <b>-</b>		<b>SUMBER PENDANAAN</b> <b>NO KONTRAK / PMN (EARMARK)</b> <b>NILAI KONTRAK / PENDANAAN</b> <b>WBS</b>		<b>Cost Center</b> <b>-</b> <b>0</b> <b>-</b>		<b>JENIS PENGADAAN</b> <input checked="" type="checkbox"/> <b>BARANG</b> <input type="checkbox"/> <b>JASA</b> <input type="checkbox"/> <b>INVESTASI</b>			
No.	COA	Internal Order	Nilai FPBJ (IDR)	Nilai FPBJ (USD)	Thn Anggaran (YYYY)	Plafond Anggaran Thn Berjalan (USD)	Plafond Anggaran sd Bulan Berjalan (USD)	Realisasi Anggaran ad Bulan Berjalan (USD)	Sisa Anggaran Bulan Berjalan (USD)		
1	60A	6119212XX40L	[REDACTED]	[REDACTED]	2025	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		
<b>BARANG / JASA</b>											
NO	NAMA	SPESIFIKASI	CoA	Int. Ord.	JML	UoM	MATA UANG	HARGA /SATUAN	HARGA TOTAL (Dalam Kurs Awal)	HARGA TOTAL (Dalam Rp.)	KET.
1	BBM SOLAR INDUSTRI	SOLAR INDUSTRI	60A	6119212XX40L	[REDACTED]	L	IDR	[REDACTED]	[REDACTED]	4,000,000.00	UNTUK BAHAN BAKAR BOILER
									JUMLAH	4,000,000.00	
									PPN	5,400,000.00	
									GRAND TOTAL	9,400,000.00	
									DIBULATKAN	9,400,000.00	
<b>BARANG/JASA TELAH TERSEDIA PADA TANGGAL 22 BULAN AGUSTUS TAHUN 2025</b>											
<b>TERBILANG :</b> [REDACTED]											
<b>DILENGKAPI DENGAN DOKUMEN :</b>											
<input type="checkbox"/> <b>TECHNICAL DATA</b> <input type="checkbox"/> <b>CERTIFICATE OF ORIGIN</b> <input type="checkbox"/> <b>CERTIFICATE OF WARRANTY</b>			<input type="checkbox"/> <b>CERTIFICATE OF TEST</b> <input type="checkbox"/> <b>OPERATION MANUAL</b> <input type="checkbox"/> <b>MAINTENANCE MANUAL</b>			<b>CATATAN :</b> Pengadaan Solar Industri untuk bahan bakar Boiler di area Surface Treatment & Bonding Composite periode III (pengadaan bulan Oktober s/d Desember 2025).					
<b>DIAJUKA OLEH USER / UNIT PENGUNGA</b> <b>Kepala Divisi Detail Part Manufacturing</b> <b>Approved</b> <b>Jennifer Kencana</b> <b>Tanggal : 08-08-2025</b>		<b>DIPERIKSA OLEH</b> <b>FUNGSI BUDGET CONTROL, USER</b> <b>Manager Perencanaan Produk</b> <b>Approved</b> <b>Anthony Lee</b> <b>Tanggal : 08-08-2025</b>		<b>DISETUJU OLEH FUNGSI PERENCANAAN</b> <b>Kepala Divisi Perencanaan Perusahaan</b> <b>Approved</b> <b>Robie Maulana</b> <b>Tanggal : 15-08-2025</b>		<b>DIBETUJU OLEH FUNGSI KEUANGAN</b> <b>Kepala Divisi Keuangan Perusahaan</b> <b>Approved</b> <b>Achmad</b> <b>Tanggal : 23-08-2025</b>		<b>DISETUJU OLEH PEJABAT ATASAN USER / UNIT PENGUNGA</b> <b>Direktur Produk</b> <b>Approved</b> <b>Tri Supranto</b> <b>Tanggal : 24-08-2025</b>			

Picture 3.57 NT FPBJ  
Source: PT Dirgantara Indonesia (2025)

6) Fill Checklist According to Documents Attached to File then Attach to Checklist to File

Following the same procedure applied in the previous Document Completeness Checklist assignments, the checklist for the Transfer Note file is completed after all supporting documents have been identified. The verifier records the presence of mandatory attachments by marking the appropriate indicators in the checklist. Any additional documents relevant to the Transfer Note are noted as needed. Once completed, the Document Completeness Checklist is attached to the Transfer Note file as formal evidence that the document verification process has been performed prior to further processing.

CHECK LIST KELENGKAPAN DOKUMEN TAGIHAN				
No Agenda		: 1456D		
Tgl Agenda		: 5/Oct/2025		
Tgl Pengajuan		: 1/Oct/2025		
Dari		: PLT. MANAGER PENGADAAN MATERIAL		
No Pengajuan		: PRODUKSI NON PESAWAT TERBANG DAN		
User/ Supplier		: XX0000-NT-2510-00001		
Perihal		: KITA JUAL GAS, PT <b>PENGADAAN BAHAN BAKAR SOLAR INDUSTRI</b>		
Nilai		: IDR 100.000.000,00		
<b>Diteruskan Kepada</b>				
<input type="checkbox"/> Ka Bidang Verifikasi Korporasi <input type="checkbox"/> Ka Bidang Verifikasi Produksi <input type="checkbox"/> Ka Bidang Verifikasi Non Produksi <input type="checkbox"/> Ka Bidang Verifikasi Sub Dit Aircraft Services		<input type="checkbox"/> Untuk Diverifikasi <input type="checkbox"/> Untuk Diproses <input type="checkbox"/> Untuk Dibicarakan dengan saya <input type="checkbox"/> Untuk File		
NO	URAIAN		KETERANGAN	KETERANGAN
1	Nota Permintaan Pembayaran		Asli Copy	<input checked="" type="checkbox"/>
2	Surat Perjanjian/PO/SP Asli & Bermaterial / Surat Pembelian <i>9717025</i>		Asli Copy	<input checked="" type="checkbox"/>
3	Kwitansi Bermaterial/Invoice/Proforma Inv/Invoice Bermaterial <i>BS 1V25-2929</i>		Asli Copy	<input checked="" type="checkbox"/>
4	Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)		Asli Copy	<input checked="" type="checkbox"/>
5	Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)		Asli Copy	<input checked="" type="checkbox"/>
6	Reference/ Surat Jalan/ Delivery Order/ LG		Asli Copy	<input type="checkbox"/>
7	Certificate Of Domicile (COD)/BC 4.0		Asli Copy	<input type="checkbox"/>
8	Undangan/ Daftar Hadir/ Sprint/ Form AB/ Nota Dinas		Asli Copy	<input type="checkbox"/>
9	FPB3/RKA/ Kajian Bisnis <i>XX0000- FP-2508-00001</i>		Asli Copy	<input checked="" type="checkbox"/>
10	No Park Dok SAP		Asli Copy	<input type="checkbox"/>
11			Asli Copy	<input type="checkbox"/>
12			Asli Copy	<input type="checkbox"/>
		Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury
		<b>Nisa</b>	<b>Sally</b>	
<b>Catatan:</b>				

Picture 3.58 Filled Transfer Note Checklist

Source: PT Dirgantara Indonesia (2025)

### Description:

1 : First Row – Transfer Note request form checked because the document is attached and circled *Asli* because the document is the original

2 : Second Row – PO is circled because the Purchase Order is attached, then the PO number is documented below, checked, and circled copy because the document is not the original

3 : Third Row – *Invoice Bermaterai* is circled because the stamped invoice is attached, then the invoice number is documented below, checked, circled Copy because the document is not the original

4 : Fourth Row – 070 is circled because it's the code of the tax invoice attached, checked, circled *Asli* because the document is the original

5 : Fifth Row – *BA Penerimaan Barang* is circled because the Minutes of Hand Over is attached, checked, and circled *Asli* because the document is the original

6 : Sixth Row – FPBJ is circled because the Goods and Services Procurement Approval Form is attached, then the document number is documented below, checked, and circled *Asli* because the document is the original

### **3.2.5. Examining the Completeness of Supporting Documents for Employee Welfare Expense Transaction Requests**

Another type of Payment Request Submission processed at PT Dirgantara Indonesia (PTDI) is the Invoice Payment Request (IN). Unlike a Transfer Note, an Invoice Payment Request is used to request payment for invoices that are not supported by a Purchase Order, and is generally applied to transactions that do not require formal procurement procedures. In the context of this assignment, the Invoice Payment Request files examined relate to employee welfare expenses, such as benefits or services provided for employees that are borne by the company and invoiced by external parties.

As with other Payment Request Submission file types, Invoice Payment Requests must be supported by complete and appropriate documentation before they may proceed to approval and subsequent accounting processing. The Corporate Verification Unit examines the completeness of these submissions using the Document Completeness Checklist as an internal control mechanism. The mandatory supporting documents for this file type typically include a payment request form, the vendor's invoice, and the relevant budget documentation in the

form of a Budget Work Plan (RKA) or a Goods and Services Procurement Approval Form (FPBJ). Invoice Payment Requests may be submitted by employees based on invoices received directly from vendors for employee-related expenditures.

The examination of supporting document completeness for Invoice Payment Request files is conducted by the Corporate Verification Unit upon receipt of the submission and is performed continuously throughout the year as part of routine operational activities. During the author's internship period, this assignment was carried out approximately 57 times for Invoice payment requests.

The following section explains the procedure for examining the completeness of supporting documents for employee welfare expense transaction requests:

- 1) Receive Verified Invoice Payment request Submission File and Stamp with Corporate Verification Unit's Date of Receival

The process begins when receiving an approved Invoice Payment Request Submission file from the Corporate Verification Unit. The mandatory first page of the submission file is the request form, which summarizes the essential details of the payment request. *Picture 3.59 Received Invoice File* shows the request form used for this assignment.

The Corporate Verification Unit reviews and discusses the key details stated in the request form with the submitter to ensure that the information provided is complete and consistent. Once all details are deemed accurate and acceptable for processing, the request form is stamped with the Corporate Verification Unit's date of receival. This stamp formally indicates that the file has been accepted for verification. All data required to prepare the Document Completeness Checklist is sourced from this request form page.

Hal 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : XX0000-IN-2510-00001 **4**

Kepada Yth :

Direktorat Keuangan Up. Manager Akuntansi Keuangan

Referensi : B/114/RS/IX/2025

Nomor Order / Umum : -

Nomor PO : -

WBS/CC/IO : -

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	51C BIAYA KESEHATAN	<b>6</b> RSU Medikal MCU PDNL Periode tanggal 15 - 16 September 2025	IDR 20.000.000,00
			Total IDR 20.000.000,00

Terbilang : DUA PULUH JUTA RUPIAH **7**

Mohon Dapat di transfer ke :

**5**  Nama/ Supplier / Rekanan : MEDIKAL CEKKUP, PT  
 No. Rekening : 1000050000605  
 Nama & Alamat Bank : BANK MANDIRI  
 Total Nilai : IDR 20.000.000  
 Tanggal Pelaksanaan : 08-10-2025 s.d. 15-10-2025

Bandung, **9** Oktober **2025** **2**

Yang Mengajukan

Diajukan Oleh : **3**  Manager Klinik Pelayanan Medis

Disetujui Oleh :  Kadiv Manajemen Sdm & Organisasi Pembelajaran

**6**  Signature Andriawan 230111

**7**  Signature Suharto 92832

Hasil Verifikasi :

Dokumen dan atau persyaratan lengkap sesuai aturan Perusahaan

Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

<input type="checkbox"/> Direktur Keuangan	<input type="checkbox"/> Diteliti dan di evaluasi	<input type="checkbox"/> Kadiv Akuntansi
<input type="checkbox"/> Kadiv Keuangan Perusahaan	<input type="checkbox"/> Ditindaklanjuti / diselesaikan	
<input type="checkbox"/> Kadep Pembayaran	<input type="checkbox"/> Disetujui / diproses lebih lanjut	

Pengajuan akan ditransfer ke Rekening Supplier

Demikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih.

Bandung, **10** Oktober **2025**

Disetujui Oleh  
Plt. Manager Akuntasi Keuangan Plt. Kepala Divisi Akuntansi

**8** 

**9**  Sandra 98202

**10**  Bill Henderson 09273

Picture 3.59 Received Invoice File  
Source: PT Dirgantara Indonesia (2025)

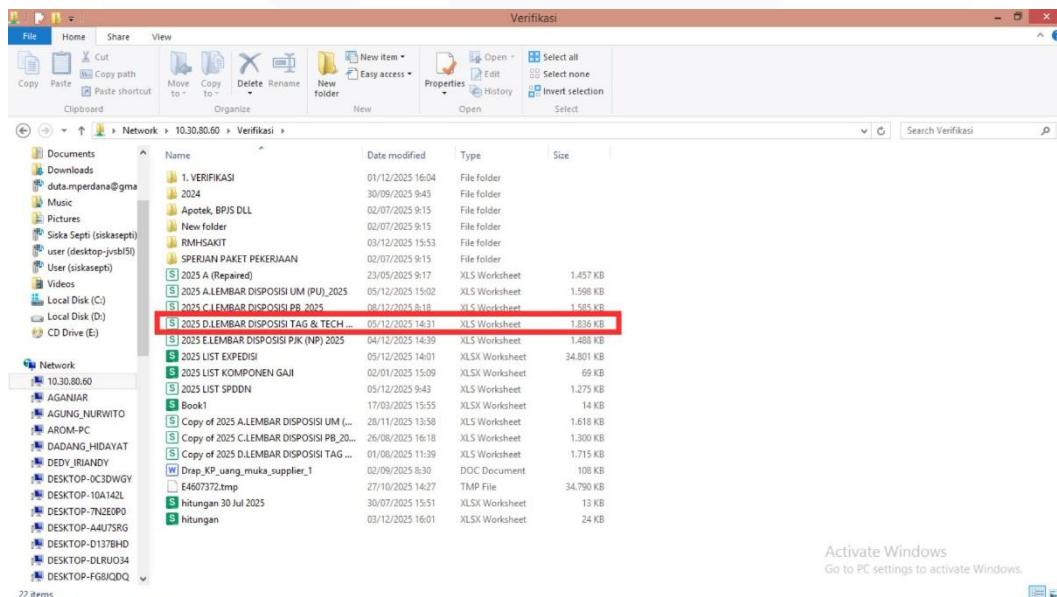
Description:

1 : Corporate Verification Unit's Date of Receipt Stamp

- 2 : Submission Date – 9 October 2025
- 3 : Submitter – *Manager Klinik Pelayanan Medis*
- 4 : Request File Number – XX0000-IN-2510-00001
- 5 : User Transfer Details – Medikal Cekkup, PT. at account number 1000050000605 in Bank Mandiri
- 6 : Description – *RSU Medikal MCU PDLN Periode tanggal 15 – 16 September 2025*
- 7 : Currency – IDR
- 8 : Value – 20,000,000.00

## 2) Open the Invoice Spreadsheet File

After the file has been accepted, the Corporate Verification Unit prepares the Document Completeness Checklist by opening the standardized spreadsheet file titled “2025 D.LEMBAR DISPOSISI TAG & TECHREP,” as shown in *Picture 3.60 Transfer Note & Invoice Spreadsheet File (2)*.



Picture 3.60 Transfer Note & Invoice Spreadsheet File (2)

Source: PT Dirgantara Indonesia (2025)

Within the spreadsheet, the worksheet titled “D\_2025” is accessed. This worksheet functions as the data entry sheet for Invoice payment request submissions and serves as the basis for generating the linked checklist format.

3) Fill Checklist Data Sheet with the Agenda Date, Submission Date, Submitter, Request File Number, User, Expense Description, Currency, and Value

The verifier then inputs the identified Invoice payment request data into the *D\_2025* worksheet. The data entered includes the agenda date, submission date, submitter's position, request file number, user or supplier name, expense description, currency, and total transaction value.

An example of the completed data entry is shown in *Picture 3.61 Filled Transfer Note & Invoice Data Sheet (2)*. Each Invoice payment request is assigned a unique agenda number to support internal tracking. After completing the data entry, the verifier opens the worksheet titled “*Check List Dokumen*,” which displays the checklist format automatically populated with the entered data. The checklist is reviewed again to ensure accuracy before printing.

TANDA TERIMA: AGENDA D TAGIHAN & TECHREP									
10 Oktober 2025									
NO	NO AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERIHAL	CURR	NILAI
1488	1474	11/Okt/2025	09/Okt/2025	MANAGER KLINIK PELAYANAN MEDI	XX0000-IN-2510-00001	MEDIKAL CERKUP, PT	RSU MEDIKAL MCU POZN PERIODE TANGGAL 15-16 SEPTEMBER 2025	IDR	20.000.00
1489	1475	1476D							
1490	1477	1477D							
1491	1478	1478D							
1492	1479	1479D							
1493	1480	1480D							
1494	1481	1481D							
1495	1482	1482D							
1496	1483	1483D							
1497	1484	1484D							
1498	1485	1485D							
1499	1486	1486D							
1500	1487	1487D							
1501	1488	1488D							
1502	1489	1489D							
1503	1490	1490D							
1504	1491	1491D							
1505	1492	1492D							
1506	1493	1493D							
1507	1494	1494D							
1508	1495	1495D							
1509	1496	1496D							
1510	1497	1497D							
1511	1498	1498D							
1512	1499	1499D							

Picture 3.61 Filled Transfer Note & Invoice Data Sheet (2)

Source: PT Dirgantara Indonesia (2025)

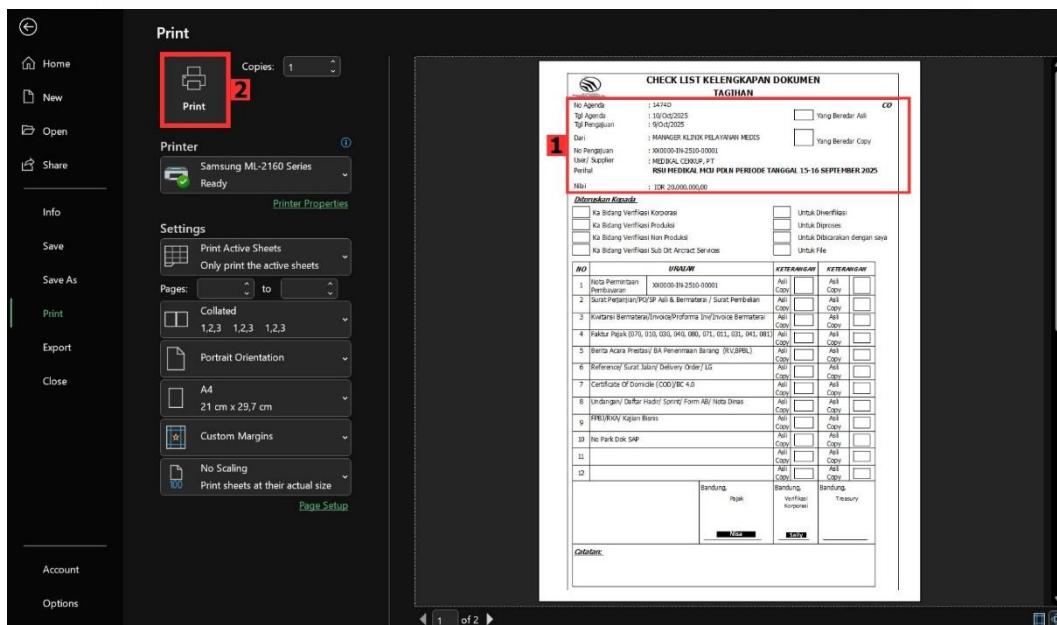
Description:

1 : No – Row number in the spreadsheet (1474)

- 2 : No Agenda – Agenda number listed in the checklist (1474D)
- 3 : *Tgl Agenda* – Date the checklist was prepared (10 October 2025)
- 4 : *Tgl. Pengajuan* – Date the request file was submitted (9 October 2025)
- 5 : *Dari* – Position of the request file submitter (*Manager Klinik Pelayanan Medis*)
- 6 : *No Pengajuan* – Payment Request Submission document number (XX0000-IN-2510-00001)
- 7 : User/Supplier – Party requesting the advance payment (Medikal Cekkup, PT.)
- 8 : *Perihal* – Description of the advance payment (*RSU Medikal MCU PDLN Periode tanggal 15 – 16 September 2025*)
- 9 : *Curr* – Currency used for the request (IDR)
- 10 : *Nilai* – Total value of the advance payment (20,000,000.00)

#### 4) Print Document Completeness Checklist

Once the checklist has been reviewed and confirmed to be free of inaccuracies, it is printed for use in the manual verification process. The printing process is shown in *Picture 3.62 Printing Invoice Checklist*. The printed Document Completeness Checklist serves as the formal working document used to record the results of the document examination.



Picture 3.62 Printing Invoice Checklist  
Source: PT Dirgantara Indonesia (2025)

Description:

1 : Inputted Invoice Data

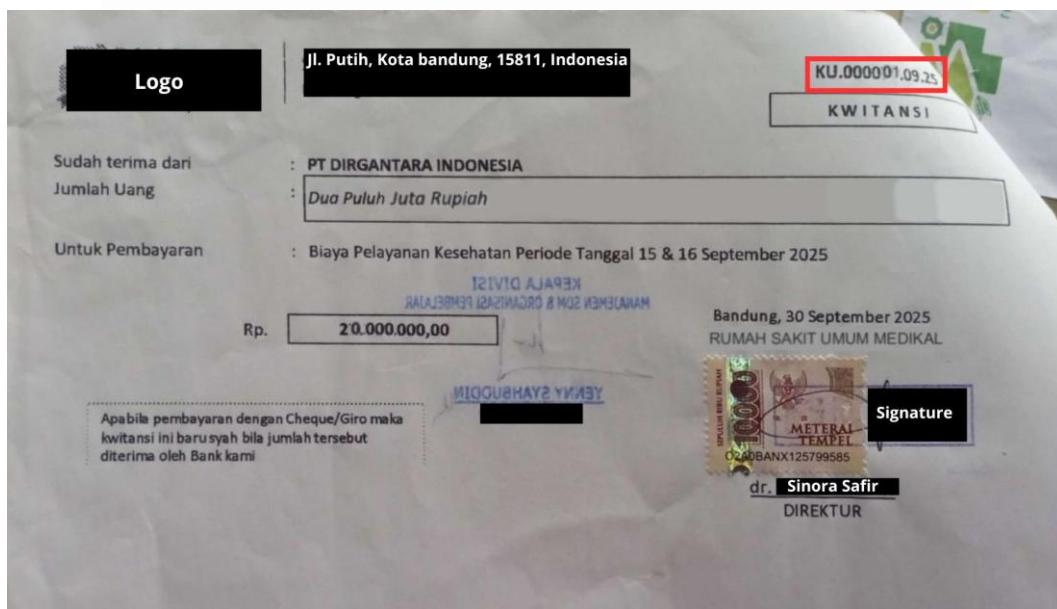
2 : Print Button

5) Identify and Verify Accuracy of Attachments and Their Existing Document Number(s)

The completion of the Document Completeness Checklist begins with identifying all supporting documents attached to the Invoice payment request file and determining which documents require the disclosure of document numbers in the checklist.

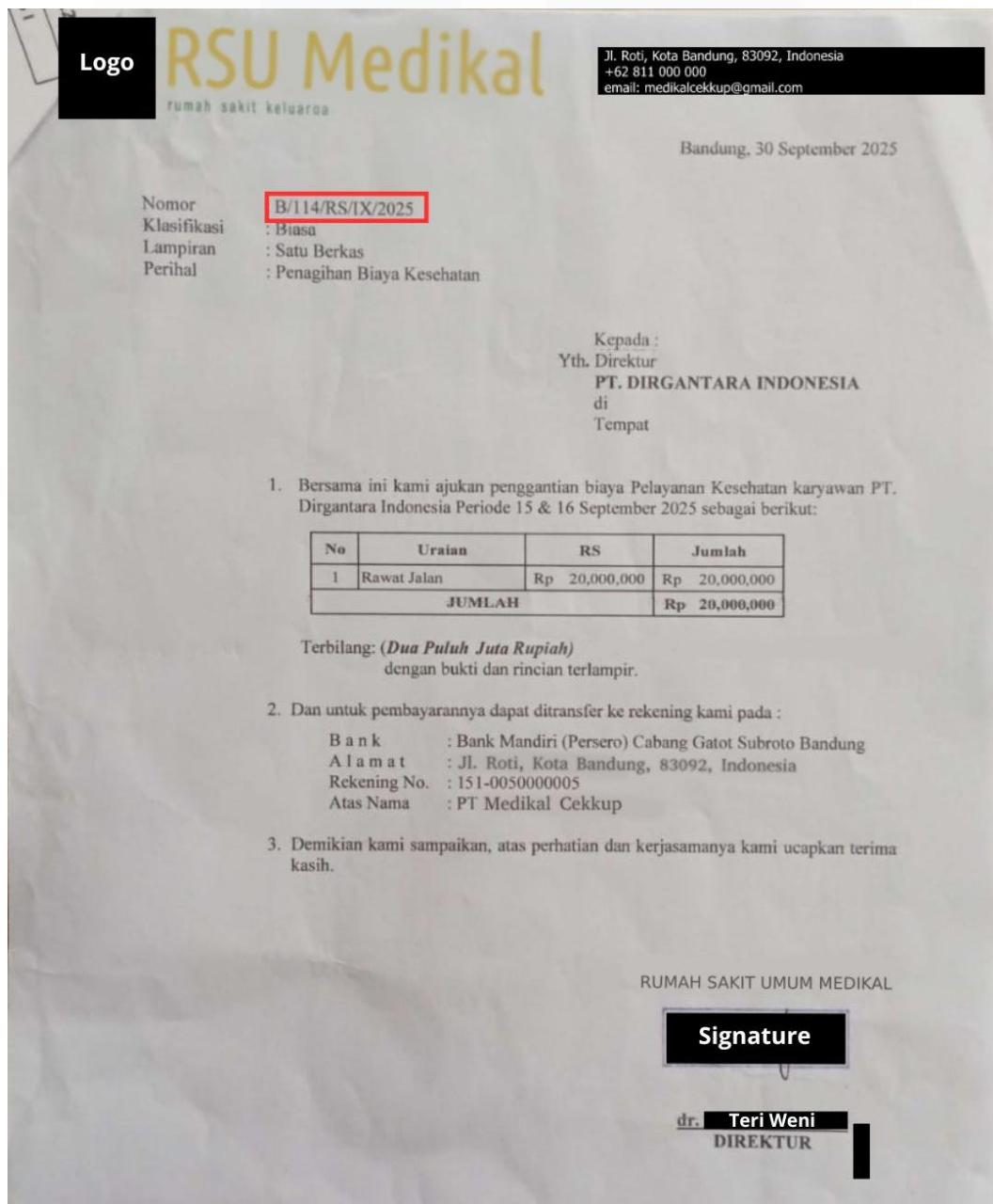
The first attachment identified is the Invoice request form itself, which summarizes the key details of the payment request submission. As the request form number has already been recorded during data entry, it does not need to be re-entered in the checklist.

Next, the receipt is identified, as shown in *Picture 3.63 IN Receipt*. This document serves as proof of payment and includes a receipt number, which must be recorded in the checklist as the document reference.



Picture 3.63 IN Receipt  
Source: PT Dirgantara Indonesia (2025)

The checkup bill is identified next, as shown in *Picture 3.64 IN Checkup Bill*. This document provides a detailed statement of charges related to the medical checkup services. The bill number disclosed on the document is recorded in the checklist.



Picture 3.64 IN Checkup Bill  
Source: PT Dirgantara Indonesia (2025)

Finally, the checkup details document is identified, as shown in *Picture 3.65 IN Checkup Details*. This document provides a breakdown of the medical checkup

expenses incurred. As it does not contain a document number, no reference number is recorded in the checklist.

No.	No. Reg	No. RM	Nama Pasien	Asuransi Penusahaan	Poli/Indikasi / Kodes pasien		Tgl. Pungang	Total Pungang
1	2509150248	318179	PRIMA TESSA LUCI TANAHBUL	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
2	2509150276	318182	SELESTI MULYARINI BAWI	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
3	2509150243	318198	ASTUTIA SUDI SAMITRIS	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
4	2509150245	318371	MUHAMMAD HAFIDZ HABIBI	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
5	2509150196	318400	WILLY SUDIYATI SARWONO	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
6	2509150214	318404	WILLY SUDIYATI SARWONO	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
7	2509150213	318349	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
8	2509150285	318374	TESSADEWITA AL MANSUR	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
9	2509150210	318378	REINI DANE	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
11	2509150347	318378	REINI DANE	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
12	2509150279	318379	REINI DANE	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
33	2509150216	318403	REINI DANE	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
34	2509150168	318372	REINI DANE	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
35	2509150223	318357	ARMY FIRDIA	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
36	2509150228	318425	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
37	2509150218	318343	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
38	2509150219	318362	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
39	2509150219	318423	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
40	2509150237	309136	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
93	2509150277	318384	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
28	2509150206	318405	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
34	2509150207	318407	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
25	2509150202	318412	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
87	2509150141	318420	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		15/09/2025	Rp. 750.000
28	2509150107	318364	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
30	2509150115	318381	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
31	2509150116	318382	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
32	2509150155	318415	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
83	2509150139	318360	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
94	2509150129	318387	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
35	2509150130	318363	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
36	2509150131	318364	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
20	2509150150	318363	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
39	2509150117	318404	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
40	2509150153	318370	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
41	2509150136	318426	REINHOLDIA ANN MULYANING	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP		16/09/2025	Rp. 750.000
TOTAL								Rp. 37.500.000

RUMAH SAKIT LUMUM PINOAH

Signature

da. Tri Hesti

DIREKTUR

Logo

Picture 3.65 IN Checkup Details  
Source: PT Dirgantara Indonesia (2025)

6) Fill Checklist According to Documents Attached to File then Attach to Checklist to File

Consistent with the document verification procedures described in the preceding checklist assignments, the Document Completeness Checklist for Invoice files is finalized after confirming the availability of all required supporting documents. The verifier indicates the presence of the invoice, request form, and related budget documents by completing the relevant sections of the checklist. Any supporting documents not explicitly listed are recorded in the additional columns provided. Upon completion, the checklist is attached to the Invoice file to document that the verification process has been conducted before the file proceeds to the next stage of processing.

<b>CHECK LIST KELENGKAPAN DOKUMEN</b> <b>TAGIHAN</b>																																																																																						
<span style="font-size: 10px; vertical-align: middle; margin-left: 10px;">PT DIRGANTARA INDONESIA</span>																																																																																						
<b>CO</b>																																																																																						
<p>No Agenda : 1474D          Tgl Agenda : 10/Oct/2025          Tgl Pengajuan : 9/Oct/2025          Dari : MANAGER KLINIK PELAYANAN MEDIS          No Pengajuan : XX0000-IN-2510-00001          User/ Supplier : MEDIKAL CEKKUP, PT          Perihal : <b>RSU MEDIKAL MCU PDLN PERIODE TANGGAL 15-16 SEPTEMBER 2025</b>          Nilai : IDR 20.000.000,00</p>																																																																																						
<p><b>Diteruskan Kepada</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> <input type="checkbox"/> Ka Bidang Verifikasi Korporasi  <input type="checkbox"/> Ka Bidang Verifikasi Produksi  <input type="checkbox"/> Ka Bidang Verifikasi Non Produksi  <input type="checkbox"/> Ka Bidang Verifikasi Sub Dit Aircraft Services                 </td> <td style="width: 50%; padding: 5px;"> <input type="checkbox"/> Untuk Diverifikasi  <input type="checkbox"/> Untuk Diproses  <input type="checkbox"/> Untuk Dibicarakan dengan saya  <input type="checkbox"/> Untuk File                 </td> </tr> </table>						<input type="checkbox"/> Ka Bidang Verifikasi Korporasi <input type="checkbox"/> Ka Bidang Verifikasi Produksi <input type="checkbox"/> Ka Bidang Verifikasi Non Produksi <input type="checkbox"/> Ka Bidang Verifikasi Sub Dit Aircraft Services	<input type="checkbox"/> Untuk Diverifikasi <input type="checkbox"/> Untuk Diproses <input type="checkbox"/> Untuk Dibicarakan dengan saya <input type="checkbox"/> Untuk File																																																																															
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<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">NO</th> <th style="width: 40%;">URAIAN</th> <th style="width: 10%;">KETERANGAN</th> <th colspan="2" style="width: 40%;">KETERANGAN</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; color: red;">1</td> <td>1 Nota Permintaan Pembayaran   XX0000-IN-2510-00001</td> <td style="text-align: center;">(Asli) Copy</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">2</td> <td>2 Surat Perjanjian/PO/SP Asli &amp; Bermaterai / Surat Pembelian</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center; color: red;">2</td> <td>3 Kwitansi Bermaterai/Invoice/Proforma Inv/Invoice Bermaterai KU 00001-09-25</td> <td style="text-align: center;">(Asli) Copy</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">4</td> <td>4 Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">5</td> <td>5 Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center; color: red;">3</td> <td>6 Reference/ Surat Jalan/ Delivery Order/ LG BT/114/RS/1X/2025</td> <td style="text-align: center;">(Asli) Copy</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">7</td> <td>7 Certificate Of Domicile (COD)/BC 4.0</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">8</td> <td>8 Undangan/ Daftar Hadir/ Sprint/ Form AB/ Nota Dinas</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">9</td> <td>9 FPBJ/RKA/ Kajian Bisnis</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">10</td> <td>10 No Park Dok SAP</td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center; color: red;">4</td> <td>11 Rincian Checkup</td> <td style="text-align: center;">(Asli) Copy</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td style="text-align: center;">12</td> <td></td> <td style="text-align: center;">Asli Copy</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;">Asli Copy</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">Bandung, Pajak</td> <td style="text-align: center;">Bandung, Verifikasi Korporasi</td> <td style="text-align: center;">Bandung, Treasury</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">Nisa</td> <td style="text-align: center;">Sally</td> <td></td> </tr> <tr> <td colspan="6" style="padding: 5px;"> <p><b>Catatan:</b></p> </td> </tr> </tbody> </table>						NO	URAIAN	KETERANGAN	KETERANGAN		1	1 Nota Permintaan Pembayaran   XX0000-IN-2510-00001	(Asli) Copy	<input checked="" type="checkbox"/>	Asli Copy	2	2 Surat Perjanjian/PO/SP Asli & Bermaterai / Surat Pembelian	Asli Copy	<input type="checkbox"/>	Asli Copy	2	3 Kwitansi Bermaterai/Invoice/Proforma Inv/Invoice Bermaterai KU 00001-09-25	(Asli) Copy	<input checked="" type="checkbox"/>	Asli Copy	4	4 Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli Copy	<input type="checkbox"/>	Asli Copy	5	5 Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)	Asli Copy	<input type="checkbox"/>	Asli Copy	3	6 Reference/ Surat Jalan/ Delivery Order/ LG BT/114/RS/1X/2025	(Asli) Copy	<input checked="" type="checkbox"/>	Asli Copy	7	7 Certificate Of Domicile (COD)/BC 4.0	Asli Copy	<input type="checkbox"/>	Asli Copy	8	8 Undangan/ Daftar Hadir/ Sprint/ Form AB/ Nota Dinas	Asli Copy	<input type="checkbox"/>	Asli Copy	9	9 FPBJ/RKA/ Kajian Bisnis	Asli Copy	<input type="checkbox"/>	Asli Copy	10	10 No Park Dok SAP	Asli Copy	<input type="checkbox"/>	Asli Copy	4	11 Rincian Checkup	(Asli) Copy	<input checked="" type="checkbox"/>	Asli Copy	12		Asli Copy	<input type="checkbox"/>	Asli Copy			Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury			Nisa	Sally		<p><b>Catatan:</b></p>					
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8	8 Undangan/ Daftar Hadir/ Sprint/ Form AB/ Nota Dinas	Asli Copy	<input type="checkbox"/>	Asli Copy																																																																																		
9	9 FPBJ/RKA/ Kajian Bisnis	Asli Copy	<input type="checkbox"/>	Asli Copy																																																																																		
10	10 No Park Dok SAP	Asli Copy	<input type="checkbox"/>	Asli Copy																																																																																		
4	11 Rincian Checkup	(Asli) Copy	<input checked="" type="checkbox"/>	Asli Copy																																																																																		
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		Nisa	Sally																																																																																			
<p><b>Catatan:</b></p>																																																																																						

Picture 3.66 Filled Invoice Checklist  
 Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : First Row – Invoice request form checked because the document is attached and circled *Asli* because the document is the original
- 2 : Second Row – *Kwitansi Bermaterai* is circled because the stamped receipt is attached, then the receipt number is documented below, checked, and circled *Asli* because the document is the original
- 3 : Third Row – Reference is circled because the Checkup Bill is attached, then the document number is documented below, checked, and circled *Asli* because the document is the original
- 4 : Fourth Row – *Rincian Checkup* is added to the list because the checkup details were attached, checked, and circled *Asli* because the document is the original

### **3.2.6. Journalizing Meeting Expense Reimbursement Transactions**

One of the accounting assignments performed during the internship period was journalizing meeting expense reimbursement transactions in the SAP accounting system. After a Meeting Expense Reimbursement Transaction Request has been examined for document completeness, approved through the required authorization process, and deemed eligible for accounting processing, the transaction proceeds to the journalizing stage. At this stage, the Corporate Verification Unit records the reimbursement transaction by preparing a journal entry in SAP that reflects the recognition of the related meeting expenses and the corresponding liability to the employee. The journalizing process involves inputting key transaction information, including the transaction amount, relevant expense and liability accounts, posting references, and supporting details derived from the reimbursement file. To maintain internal control and allow for further verification, the journal entry is initially parked in SAP rather than directly posted to the general ledger. The objective of this assignment is to ensure that Expense Reimbursement transactions are accurately recorded in the accounting system while maintaining adequate control through staged verification. This activity is carried out continuously throughout the year as part of the routine operational activities of the Corporate Verification Unit. During the author's internship period, this assignment was conducted approximately 34 times for Expense Reimbursements submissions.

The following section explains the procedure for journalizing meeting expense reimbursement transactions:

- 1) Receive Approved Expense Reimbursement Payment Request Submission File

The journalizing process begins after the Expense Reimbursement Payment Request Submission file has received all required approvals. Only approved files are eligible to be recorded in SAP. Upon receipt of the approved file, the Corporate Verification Unit reviews the request form to identify key information required for journal entry input.

*Picture 3.67 Received Expense Reimbursement File* shows an example of an approved Expense Reimbursement file. From the request form, the verifier identifies the reimbursement document number, the list of expense accounts to be recognized, the respective amounts for each expense, the currency used, the total reimbursement value, the user to whom the reimbursement is payable, and the Corporate Verification Unit's date of receival stamp. This information forms the basis for the accounting entry.

Hal 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : **XX0000-PB-2511-00013 1**

**Kepada Yth :**

Direktorat Keuangan Up. Manager Akuntansi Keuangan

Referensi : KWITANSI ASLI

Nomor Order / Umum : -

Nomor PO : -

WBS/CC/IO : -

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	70F BIAYA TAMU PERUSAHAAN	PEMBELIAN SNACK BOX UNTUK TAMU DEUTSCHE BANK	IDR 582.500,00
2	62D BIAYA KAPAT	PEMBELIAN AIR MINERAL	IDR 217.000,00
3	70G BIAYA TRANSPORTASI OPERASIONAL	PEMBELIAN BBM OPERASIONAL KE BANK	IDR 200.000,00
4	68C BIAYA PEMAKAIAN AIR	PEMBELIAN AIR MINERAL GALON	IDR 30.000,00
		<b>Total</b>	<b>IDR 1.029.500,00 7</b>

Terbilang : SATU JUTA DUA PULUH SEMBILAN RIBU LIMA RATUS RUPIAH 6

Mohon Dapat di transfer ke :

**8** Nama/ Supplier / Rekanan : **RAFI RAHMAN**  
 No. Rekening : **876548765487654**  
 Nama & Alamat Bank : **BANK RAKYAT INDONESIA**  
 Total Nilai : **IDR 1.029.500,00**  
 Tanggal Pelaksanaan : **26-10-2025 s.d. 26-10-2025**

Bandung,  
Yang Mengajukan

Diajukan Oleh : Manager Pendanaan & Feasibility Keuangan

Signature  
Andriawan  
230111

Disetujui Oleh : Kepala Divisi Keuangan Perusahaan

Signature  
Suharto  
92832

Hasil Verifikasi :

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan

Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

Direktur Keuangan  Diteliti dan di evaluasi  Kadiv Akuntansi

Kadiv Keuangan Perusahaan  Ditindaklanjuti / diselesaikan

Kadep Pembayaran  Disetujui / diproses lebih lanjut

RECEIVED  
03 NOV 2025  
KADIV  
AKUNTANSI

Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.  
Dermikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih.

Bandung,  
Disetujui Oleh  
Pit. Manager Akuntasi Keuangan Pit. Kepala Divisi Akuntansi

Signature  
Sandra  
98202

Signature  
Bill Henderson  
09273

9

Picture 3.67 Received Expense Reimbursement File  
Source: PT Dirgantara Indonesia (2025)

Description:

1 : Request File Number – XX0000-PB-2511-00013

- 2 : First Account – General Ledger Alternative Code (70F), Description (*Pembelian Snack Box untuk Tamu*), and Amount (582,500.00)
- 3 : Second Account – General Ledger Alternative Code (62D), Description (*Pembelian Air Mineral*), and Amount (217,000.00)
- 4 : Third Account – General Ledger Alternative Code (70G), Description (*Pembelian BBM Operasional ke Bank*), and Amount (200,000.00)
- 5 : Fourth Account – General Ledger Alternative Code (66C), Description (*Pembelian Air Mineral Galon*), and Amount (30,000.00)
- 6 : Currency – IDR
- 7 : Value – 1,029,500.00
- 8 : User – Rafi Rahman
- 9 : Corporate Verification Unit's Date of Receipt Stamp

## 2) Open Park Invoice Function in SAP

PT Dirgantara Indonesia records expense reimbursement transactions using SAP. To begin the recording process, the Corporate Verification Unit opens the SAP application. Expense reimbursement transactions are recorded using the transaction code **FV60**, which is used to park vendor invoices.

The transaction code FV60 is entered into the SAP command field to access the Park Vendor Invoice function, as shown in *Picture 3.68 SAP Home Page FV60*. Parking the invoice allows the transaction to be recorded without triggering immediate payment.



Picture 3.68 SAP Home Page FV60  
Source: PT Dirgantara Indonesia (2025)

### 3) Input Required Information in the Basic Data Tab

After accessing the FV60 transaction, the verifier inputs the required information in the *Basic Data* tab. The invoice date is determined based on the characteristics of the Expense Reimbursement file. In cases where multiple invoices are attached, the invoice date used is the Corporate Verification Unit's date of receipt, as stamped on the request form.

The document type selected is **Employee Invoice (ET)**, as the transaction represents a reimbursement payable to an employee rather than a vendor. The reference field is filled with the Expense Reimbursement file number to allow traceability between SAP records and physical documents.

Next, the total reimbursement amount and currency are entered. Since the transaction does not involve value-added tax, the tax code **V4 (No Tax Applicable)** is selected. The vendor code entered corresponds to the employee receiving the reimbursement. The liability description is standardized, beginning with "PB." to indicate a purchase-related reimbursement, followed by the transaction description as stated in the request form.

The screenshot shows the SAP ERP 'Basic data' tab for a payment transaction. The fields are numbered as follows:

- 1 Vendor: E05388
- 2 Invoice date: 05.11.2025
- 3 Reference: XX/PB-2511-00013
- 4 Document Type: ET (Employee Inv.)
- 5 Amount: 1,029,500
- 6 Currency: IDR
- 7 Calculate tax:
- 8 Tax Type: V4 (VAT Input 0%)
- 9 Text: PB. PEMBELIAN SNACK BOX, AIR MINERAL, DAN BBM

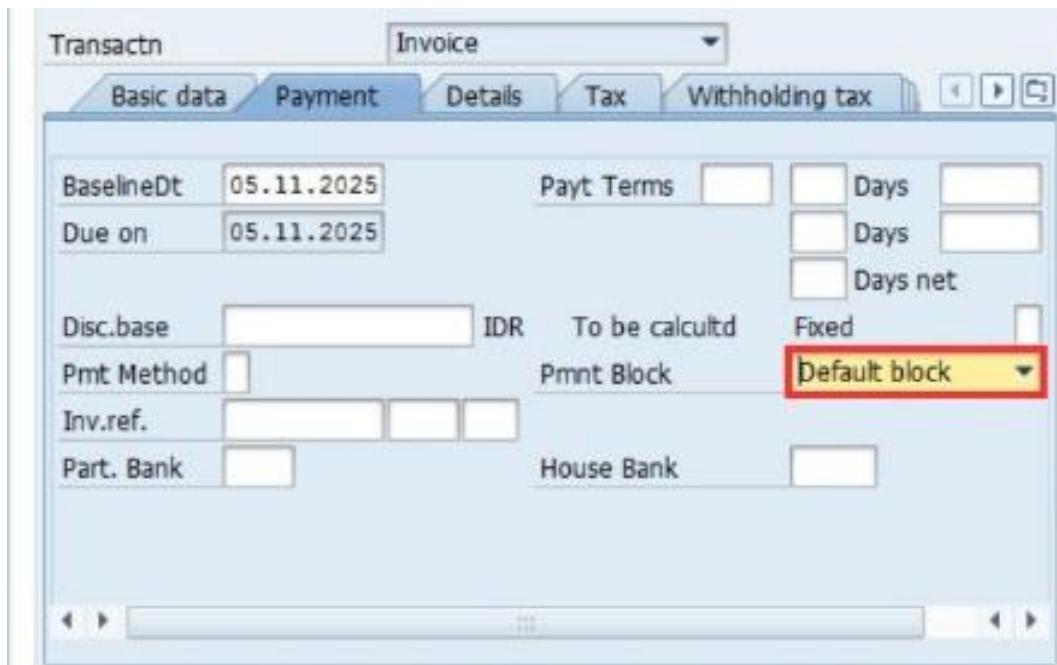
Picture 3.69 PB Filled Basic Data Tab  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Vendor Code – E05388 (Rafi Rahman)
- 2 : Invoice Date – 5 November 2025
- 3 : Reference – Expense Reimbursement File Number (XX/PB-2511-00013)
- 4 : Document Type – Employee Invoice (ET)
- 5 : Amount – 1,029,500
- 6 : Currency – IDR
- 7 : Calculate Tax Function – Activated
- 8 : Tax Type – V4 (No Tax Applicable)
- 9 : Liability Account Description – *PB. Peembelian Snack Box, Air Mineral, dan BBM*

4) Input Required Information in the Payment Tab

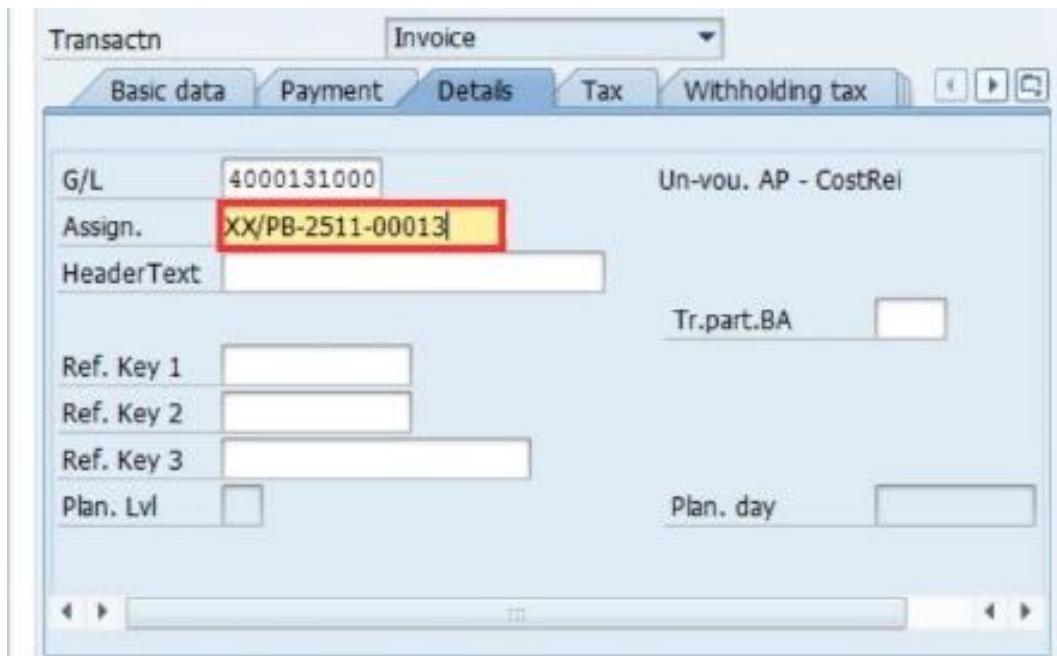
After completing the *Basic Data* tab, the verifier proceeds to the *Payment* tab. In this tab, the payment block is set to **Default Block**. This step ensures that the parked invoice will not be automatically processed for payment before further review and approval stages are completed. *Picture 3.70 PB Filled Payment Tab* illustrates the payment block configuration applied to the transaction.



Picture 3.70 PB Filled Payment Tab  
Source: PT Dirgantara Indonesia (2025)

##### 5) Input Required Information in the Details Tab

The verifier then continues to the *Details* tab. In this section, the *Assignment* field is filled with the Expense Reimbursement file number. This assignment serves as a common identifier linking the debit and credit entries within the journal entry and facilitates reconciliation and document tracing. *Picture 3.71 PB Filled Details Tab* shows the completed Details Tab.



Picture 3.71 PB Filled Details Tab  
Source: PT Dirgantara Indonesia (2025)

#### 6) Input Required Information in the Expense Distribution Area

The next step involves recognizing the expense accounts in the expense distribution area. Each general ledger account alternative code identified from the Expense Reimbursement file is entered along with its corresponding amount. These accounts represent the various meeting-related expenses incurred.

For each expense line, the assignment field is again filled with the Expense Reimbursement file number to maintain consistency across all journal lines. The expense descriptions begin with “BY.” to indicate expense recognition and mirror the liability description, with the prefix changed from “PB” to “BY.”

*Picture 3.72 PB Filled Expense Distribution Area (I)* shows the input of multiple expense accounts and amounts.

4 Items ( No entry variant selected )									
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...	Co
	6270008000	Company's v...	Debit ▾	582500	XX/PB-2511-00013		BY. PEMBEL...	IO	
	6210020000	Meeting	Debit ▾	217000	XX/PB-2511-00013		BY. PEMBEL...	IO	
	6293060000	Operational	Debit ▾	200000	XX/PB-2511-00013		BY. PEMBEL...	IO	
	6280020000	Water cons...	Debit ▾	30000	XX/PB-2511-00013		BY. PEMBEL...	IO	
		1	Debit ▾				4	IO	
			Debit ▾					IO	
			Debit ▾					IO	

Picture 3.72 PB Filled Expense Distribution Area (1)

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : General Ledger Accounts – First (70F), Second (62D), Third (70G), and Fourth (66C) Account
- 2 : Account's Amounts – First (582,500.00), Second (217,000.00), Third (200,000.00), and Fourth (30,000.00) Account
- 3 : Assignments – Expense Reimbursement file number (XX/PB-2511-00013)
- 4 : Expense Account Descriptions – First (*BY. Snack Box untuk Tamu*), Second (*BY. Air Mineral*), Third (*BY. BBM Operasional ke Bank*), and Fourth (*BY. Air Mineral Galon*) Account

Next, the cost center and internal order for each expense are entered based on information obtained from the Budget Work Plan, as shown in *Picture 3.73 PB Budget Work Plan*. These entries ensure that expenses are charged to the correct organizational units and activities.

Kriteria Anggaran											Nomor : RKA / 167 / 000 XX0000-PB-2511-00013	
Form 1 : Eksekusi Anggaran Internal Order / Expense											Lamp. Nota No. : XX0000-PB-2511-00013	
Total Anggaran Prognosa 1 Jan sd 31 Des 2025			USD [REDACTED]		Genting & Penting, karena berdampak pada penjualan							
Realisasi Anggaran sd 27- Oktober -2025			USD [REDACTED]		Penting, karena merupakan kewajiban Perusahaan/ "mandatory"							
Saldo akhir			USD [REDACTED]		Rutin, biaya operasional rutin Unit Organisasi							
Eksekusi Anggaran Internal Order												
Prognosa Januari s/d Desember 2025												
No	Cost Center	Saldo Awal Plafon Budget (Prognosa 2024)	Internal Order	Sandi (Alternatif) Anggaran/ CoA	G/L Account (SAP)	Text Account	Nilai Eksekusi		Saldo Akhir Plafon Anggaran Prognosa	Keterangan Peruntukan		
							IDR	USD				
1	2	3	4	5	6	7	8	9	10 = [(3-8)]	11		
1	YYXX000000	[REDACTED]	6270008XX00L	70F	62700080000	Company's Visitor Cost	582,500.00	38.63	[REDACTED]	70F: Pembelian Snack Tamu Deutsche Bank		
2	YYXX000000	[REDACTED]	6210020XX00L	62D	62100200000	Meeting	217,000.00	14.47	[REDACTED]	62D: Pembelian Air Mineral		
3	YYXX000000	[REDACTED]	6293050XX00L	70G	62930500000	Operational Transport	200,000.00	13.33	[REDACTED]	70G: Pembelian BBM Operasional		
4	YYXX000000	[REDACTED]	6280020XX00L	66C	62800200000	Water Consumption	30,000.00	2.00	[REDACTED]	66C: Pembelian Air Mineral Galon		
							1,029,500.00	68.63	[REDACTED]			
PERSETUJUAN KEPALA DIVISI KEUANGAN PERUSAHAAN							Bandung, Oktober -2025					
[REDACTED]							BUDGET CONTROL DIVISI KEUANGAN-PERUSAHAAN					
[REDACTED]							Wati Nurjannah					
Keterangan...:												
1. Nomor Unit 2. Cost Center 3. Plafon budget 4. Nomor Internal Order				5. COA PT.DE 6. COA SAP 7. Unisan COA 8. Nilai Eksekusi / Pengajuan				9. Nilai Eksekusi / Pengajuan (USD) 10. Saldo Akhir Plafon 11. Penjelasan terkait dengan pengajuan anggaran				

Picture 3.73 PB Budget Work Plan  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Cost Center – YYXX000000
- 2 : Internal Orders – First (6270008XX00L), Second (6210020XX00L), Third (6293050XX00L), and Fourth (6280020XX00L) Account

4 Items ( No entry variant selected )													
St	G/L acct	Short Text	D/C	Amount in doc.cur.	L...	Co...	Trad...	Bu...	Pa...	Cost center	Order		
<input checked="" type="checkbox"/>	6270008000	Company's v...	Debit	582500		I000				YYXX000000	6270008XX00L		
<input checked="" type="checkbox"/>	6210020000	Meeting	Debit	217000		I000				YYXX000000	6210020XX00L		
<input checked="" type="checkbox"/>	6293060000	Operational ...	Debit	200000		I000				YYXX000000	6293060XX00L		
<input checked="" type="checkbox"/>	6280020000	Water cons...	Debit	30000		I000				YYXX000000	6280020XX00L		
			Debit			I000						1	
			Debit			I000						2	
			Debit			I000							

Picture 3.74 PB Filled Expense Distribution Area (2)  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Cost Center – YYXX000000

2 : Internal Orders – First (6270008XX00L), Second (6210020XX00L), Third (6293050XX00L), and Fourth (6280020XX00L) Account

After the cost center and internal order are entered, the profit center can be filled automatically by pressing Enter, as SAP derives the profit center from the assigned cost center or internal order. This process is shown in *Picture 3.75 PB Filled Expense Distribution Area (3)*.

4 Items ( No entry variant selected )											
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Sales order	Item ...	Sc...	Plnt	P...	Pur...	Profit center
	6270008000	Company's v...	Debit ▾	582,500							YY00000000
	6210020000	Meeting	Debit ▾	217,000							YY00000000
	6293060000	Operational ...	Debit ▾	200,000							YY00000000
	6280020000	Water cons...	Debit ▾	30,000							YY00000000
			Debit ▾								
			Debit ▾								
			Debit ▾								

Picture 3.75 PB Filled Expense Distribution Area (3)

Source: PT Dirgantara Indonesia (2025)

Finally, the purchase order number and contract number fields are completed. Since this transaction does not relate to a recurring vendor agreement, both fields are filled with placeholder values, as shown in *Picture 3.76 PB Filled Expense Distribution Area (4)*.

4 Items ( No entry variant selected )										
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Segment	Ptnr Segm.	P...	Contract n		
	6270008000	Company's v...	Debit ▾	582,500				ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ	
	6210020000	Meeting	Debit ▾	217,000				ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ	
	6293060000	Operational ...	Debit ▾	200,000				ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ	
	6280020000	Water cons...	Debit ▾	30,000				ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ	
			Debit ▾							
			Debit ▾							
			Debit ▾							

Picture 3.76 PB Filled Expense Distribution Area (4)

Source: PT Dirgantara Indonesia (2025)

7) Simulate the Journal Entry, Verify the Accuracy of Accounts, Park the Transaction, and Record the SAP Document Number

After all required data has been entered, the verifier simulates the journal entry to review the accounting impact and identify any potential inaccuracies. The preferred simulation layout used by the Corporate Verification Unit is /GOVIS.

Item	Alt. Acct	BusA	PK	Account	Account short text	Assignment	Tx	LCurr	Amount in LC	Ctry	Amount	Text	G/L acct
1	P1B		31	E05388	RAFI RAHMAN	XX/PB-2511-00013	V4	USD	61.73	IDR	1,029,500	- PB. PEMBELIAN	- 4000131000 <b>1</b>
2	70F		40	6270008000	Company's visitor cp	XX/PB-2511-00013	V4	USD	34.83	IDR	582,500	- BY. PEMBELIAN	- 6270008000
3	62D		40	6210020000	Meeting	XX/PB-2511-00013	V4	USD	13.01	IDR	217,000	- BY. PEMBELIAN	- 6210020000 <b>2</b>
4	70G		40	6293060000	Operational transpor	XX/PB-2511-00013	V4	USD	11.99	IDR	200,000	- BY. PEMBELIAN	- 6293060000
5	66C		40	6280020000	Water consumption	XX/PB-2511-00013	V4	USD	1.80	IDR	30,000	- BY. PEMBELIAN	- 6280020000

Picture 3.77 Meeting Expenses Reimbursement Journal

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Credit Account
- 2 : Debit Accounts

*Picture 3.77 Meeting Expenses Reimbursement Journal* shows the simulated journal entry. In the simulation, the credit entry represents the liability to the employee, while the debit entries represent the various expense accounts. Credit accounts are indicated by a minus sign, while debit accounts appear as positive amounts.

Once the journal entry is confirmed to be accurate, the transaction is parked in SAP. Upon parking, SAP generates a document number, which appears on the screen. This SAP document number is then recorded on the physical Expense Reimbursement file as a reference, indicating that the transaction has been successfully journalized.

### 3.2.7. Requesting an Advance to Employee for Public Relations Expense Transactions

Another assignment performed during the internship period was requesting advances to employees for public relations expense transactions through the SAP accounting system. After an Advance to Employee Transaction Request related to public relations activities has been examined for document completeness and approved through the required authorization process, the Corporate Verification Unit records the request in SAP to formalize the advance. Unlike expense reimbursement transactions, this process does not immediately recognize an

expense; instead, it records an advance as a receivable from the employee, representing company funds to be used for approved public relations activities at a later stage. The transaction is initially entered and parked in SAP to allow for verification and control before being posted for further processing. Once posted, the transaction can be followed up by the Treasury function for fund disbursement to the employee. The objective of this assignment is to ensure that advances for public relations expenses are properly authorized, recorded, and controlled within the accounting system prior to realization. This activity is conducted continuously throughout the year as part of the routine operational responsibilities of the Corporate Verification Unit. During the author's four-month internship period, this assignment was performed approximately 29 times for Advance Payment Request submissions.

The following section explains the procedure for requesting an advance to employee for public relations expense transactions:

- 1) Receive Approved Advance Payment Request File

The procedure starts with receiving an approved advance payment request file from the requesting unit. This document serves as the formal basis for initiating the advance transaction in SAP. As shown in *Picture 3.78 Received Advance Payment Request File*, the request file contains key information such as the request file number, the purpose of the advance, the currency used, employee transfer details, and the submission date. The presence of approval indicates that the request has passed internal authorization controls and is eligible for further processing.

SEGERA Hal.1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : **XX0000-PU-2511-00003** **1**

**Kepada Yth :**

Direktorat Keuangan Up. Manager Akuntansi Keuangan

Dinas Operasional

Referensi : NOTA DINAS DARI SEKRETARIS PERUSAHAAN NOMOR: XX0000/11/2025

Nomor Order / Umum : -

Pengadaan Barang & Jasa

Nomor PO : -

WBS/CC/I/O : XX0000

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	E21 Uang Muka Operasional	<b>2</b> BIAYA KEGIATAN PENANDATANGAN NOTA KESEPAHAMAN ANTARA PTDI DAN PT MAKMUR IDR 9 NOV 2025	4.300.000,00
			Total IDR 4.300.000,00

Terbilang : EMPAT JUTA TIGA RATUS RIBU RUPIAH

Kami bertanggung jawab atas seluruh pengeluaran biaya sebesar tersebut diatas dan akan dipertanggungjawabkan sesuai dengan aturan perusahaan yang berlaku dan GCG dengan memperhatikan prinsip-prinsip efisiensi biaya

Mohon Dapat di transfer ke :

**4** Nama/ Supplier / Rekanan : RAHMA SETIADI

No. Rekening : 150101005100505

Nama & Alamat Bank : PT. Bank Rakyat Indonesia (Persero) Tbk.

Total Nilai : IDR 4.300.000,00

Tanggal Pelaksanaan : 09-11-2025 s.d. 09-11-2025

Yang Mengajukan

Disetujui Oleh :  
Manager/Manajemen Administrasi  
Pembangunan  
**5** Signature  
Andriawan  
230111

Disetujui Oleh :  
Sekretaris Perusahaan  
**3** Signature  
Suharto  
92832

Hasil Verifikasi :

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan

Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

Direktur Keuangan  Diteliti dan di evaluasi  Kadiv Akuntansi

Kadiv Keuangan Perusahaan  Ditindaklanjuti / diselesaikan

Kadep Pembayaran  Disetujui / diproses lebih lanjut

Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.

Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terima kasih.

Yang Mengajukan

Disetujui Oleh :  
Pit. Manager Akuntasi Keuangan Pit. Kepala Divisi Akuntansi  
**5** Signature  
Sandra  
98202

Disetujui Oleh :  
Pit. Kepala Divisi Akuntansi  
**3** Signature  
Bill Henderson  
09273

Untuk biaya yang sudah terkontrak di ajukan oleh Manajer/PM dan disetujui oleh Kadiv/SVP Bersangkutan  
Untuk biaya yang belum terkontrak di ajukan oleh Kadiv/SVP bersangkutan dan disetujui oleh Direktur Terkait

Picture 3.78 Received Advance Payment Request File  
Source: PT Dirgantara Indonesia (2025)

Description:

1 : Request File Number – XX0000-PU-2511-00003

2 : Description – *Biaya Kegiatan Penandatanganan Nota Kesepahaman Antara PTDI dan PT Makmur 9 Nov 2025*

3 : Currency – IDR

4 : User Transfer Details – Rahma Setiadi at account number 150101005100505 in Bank Rakyat Indonesia (BRI)

5 : Submission Date – 8 November 2025

## 2) Open Down Payment Request Function in SAP

After receiving the approved request file, the user accesses the down payment request function in SAP using transaction code F-47. This transaction code is specifically designed for requesting down payments or advances. As illustrated in *Picture 3.79 SAP Home Page F-47*, the user searches for F-47 from the SAP home page to open the relevant input screen. This step ensures that the transaction is recorded using the appropriate SAP module and function.



Picture 3.79 SAP Home Page F-47  
Source: PT Dirgantara Indonesia (2025)

## 3) Input Required Information in the Header Data Screen

Once the F-47 transaction is opened, the user inputs the required header data to identify the advance request. As shown in *Picture 3.80 PU Filled Header Data Screen*, this includes the document date, down payment type, accounting period,

currency, and reference number corresponding to the advance payment request file. The employee receiving the advance is entered using a vendor code, and the Special G/L indicator “A” is selected to classify the transaction as a down payment. Completing the header data establishes the basic identity and classification of the transaction before detailed amounts are entered.

Down Payment Request: Header Data	
New Item	
Document Date	1 08.11.2025
Posting Date	08.11.2025
Type	2 ER
Period	3 11
Company Code	1000
Currency/Rate	4 IDR
Document Number	
Reference	5 XX/PU-2511-00003
Doc.Header Text	
Trading Part.BA	
Tax Report Date	
Vendor	
Account	6 E00104
Trg.sp.G/L ind.	7 A

Picture 3.80 PU Filled Header Data Screen  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Document Date – 8 November 2025
- 2 : Down Payment Type – ER
- 3 : Period – Month of Request (11)
- 4 : Currency – IDR
- 5 : Reference – Advance Payment Request Number (XX/PU-2511-00003)
- 6 : Vendor Code – E00104 (Rahma Setiadi)
- 7 : Special G/L indicator – A (Down Payment)

Press enter to continue to Add Vendor Item Screen

- 4) Input Required Information in the Add Vendor Item Screen

After confirming the header data, the user proceeds to the Add Vendor Item screen to input transaction-specific details. As illustrated in *Picture 3.81 PU Filled Add*

*Vendor Item Screen*, this step includes entering the advance amount, applicable tax code, due date, payment blocks, profit center, and a descriptive text explaining the purpose of the advance. Payment blocks are applied to prevent automatic payment processing, ensuring that disbursement is handled separately by the treasury unit. This step ensures accurate allocation and internal control over advance payments.

**Down Payment Request Add Vendor item**

Vendor E00104 RAHMA SETIADI G/L Acc 4070100000

Company Code 1000 PT. Dirgantara Indonesia

Item 1 / Down payment request / 39 F

Amount	1 4300000 IDR	Amount in LC	USD
Tax Amount	3	LC tax	
Tax code	2 V4 <input checked="" type="checkbox"/> Calculate tax		
Due On	4 30.11.2025		
Pmnt Block	5 R	Pmt Method	6 E
Discount %			
Asset			
Pur. Doc.			
Profit Ctr	7 YY00000000		
Assignment			
Text	8 GENERAL@GENERAL BY KEG TTD KESEPAHAMAN PT MAKMUR <input type="checkbox"/> Long Texts		

Picture 3.81 PU Filled Add Vendor Item Screen  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Amount – 4,300,000.00
- 2 : Tax Code – V4 (No Tax Applicable)
- 3 : Calculate Tax Function – Activated
- 4 : Due Date – 30 November 2025
- 5 : Payment Block – R (Blocks Automatic Payment)
- 6 : Payment Transaction – E (Blocks Automatic Payment)
- 7 : Profit Center – YY00000000
- 8 : Description – *General@General BY Keg TTD Kesepahaman PT Makmur*

5) Simulate the Request, Verify the Accuracy, Save the Request, and Record the SAP Document Number

Before saving the transaction, the user simulates the request to review the journal entry generated by SAP. As shown in *Picture 3.82 PU Simulated Journal*, SAP posts the debit side of the advance payment journal to the employee advance account. This simulation allows the user to verify that the account determination, amounts, and descriptions are correct. The credit side of the transaction is completed later by the treasury unit when the advance funds are disbursed.

**Down Payment Request Display Overview**

New Item Display currency

Document Date	08.11.2025	Type	ER	Company Code	I000	
Posting Date	08.11.2025	Period	11	Currency	IDR /16.65500	
Document Number	INTERNAL	Fiscal Year	2025	Translatn Date	08.11.2025	
Reference	XX/PU-2511-00003	Cross-CC no.				
Doc.Header Text					Trading Part.BA	
					Tax Report Date	08.11.2025

Items in document currency

PK	BusA	Acct	IDR	Amount	Tax amnt
001	39F	E00104	RAHMA SETIADI	4,300,000	V4

D 4,300,000 C 0 4,300,000 \* 1 Line items

Picture 3.82 PU Simulated Journal  
Source: PT Dirgantara Indonesia (2025)

6) Record Down Payment Request

After verification, the user saves the transaction to officially record the down payment request in SAP. Saving the transaction generates an SAP document

number, which serves as evidence that the advance request has been successfully recorded in the system and is ready for subsequent processing by the treasury unit.

### **3.2.8. Journalizing Operational Transportation Expense Transactions Realized Through Employee Advances**

Another assignment performed during the internship period was journalizing operational transportation expense transactions realized through employee advances into the SAP journal. This activity is carried out after the realization file evidencing the use of an advance to an employee has been examined for document completeness and accuracy, including verification of supporting receipts and any required expenditure recapitulation. The purpose of this journalizing process is to recognize the actual transportation expenses incurred and to record the realization of company funds that were previously disbursed as an advance to the employee. The Corporate Verification Unit records the transaction in SAP by creating a journal entry that reclassifies the advance into the appropriate transportation expense accounts based on the realized amounts. The journal entry is then parked in SAP to allow for further review and verification by subsequent accounting units prior to posting. This assignment supports proper expense recognition and internal control over advances to employees and is conducted continuously throughout the year as part of the routine operational activities of the Corporate Verification Unit. During the author's internship period, this assignment was performed approximately 26 times for Accountability Note submissions.

The following section explains the procedure for journalizing operational transportation expense transactions realized through employee advances:

- 1) Receive Approved Advance Realization File

The journalizing process begins upon receipt of an approved Accountability Note file that documents the realization of an employee advance. Only Accountability Notes that have completed verification and approval may be recorded in SAP. The verifier reviews the request form to identify key transaction data required for journal entry input.

*Picture 3.83 Received Accountability Note File* shows an example of an approved realization file. From this document, the verifier identifies the Accountability Note file number, the general ledger account to be used for expense recognition, the related Advance Payment Request file number, the employee receiving the advance, the realized amount, and the Corporate Verification Unit's date of receipt stamp. These details establish the linkage between the realization transaction and the original advance.

**Pertanggungjawaban Uang Muka**  
Nomor **XX0000-NP-2511-00001** **1**

Kepada Yth	Anggaran
KADIV AKUNTANSI	
SN : <b>70 G</b> <b>2</b>	
1. WBS/CC/IO : <b>XX0000-NP-2511-00002</b> <b>3</b> 2. Referensi : <b>PU-2510-00002</b> a. No. Permohonan Uang Muka : <b>PU-2510-00002</b> b. Nomor Tanda Terima Uang :	
Kami sampaikan pertanggungjawaban Uang Muka yang telah dipergunakan oleh penanggung jawab uang muka	
4. <b>Nama</b> : <b>TINA VANDERHOSEL</b> No Rekening : <b>210101010101010</b> Nama & Alamat Bank : <b>BANK RAKYAT INDONESIA</b> Unit Organisasi : <b>XX</b>	
Pelaksanaan : Dari tanggal <b>18-10-2025</b> Sampai tanggal <b>04-11-2025</b> Valuta : <b>IDR</b> Nilai : <b>2,000,000.00</b>	
Jumlah Pengambilan : <b>2,000,000.00</b> Terbilang :	
5. <b>Jumlah PJK</b> : <b>2,000,000.00</b> Terbilang :	
Jumlah Setor : <b>Nilai</b> Terbilang :	
Saldo : <b>Nilai</b> Terbilang :	
Dokumen pendukung pertanggungjawaban : a. INVOICE	
<input type="checkbox"/> Disetujui <input type="checkbox"/> Dikembalikan	
Catatan : <b>PT. KADIV AKUNTANSI</b> <b>TTD</b> <b>Bill Henderson</b> <b>Pejabat yang berwenang</b>	
<b>6</b> 	
Bandung, <b>8</b> November 2025 Kadiv. Pengelaman & Manajemen Fasilitas <b>TTD</b> <b>Steve Walker</b> NIK : <b>87654</b> <b>Pejabat yang berwenang</b> <b>TTD</b>	

Picture 3.83 Received Accountability Note File  
Source: PT Dirgantara Indonesia (2025)

Description:

1 : Request File Number – XX0000-NP-2511-00001

- 2 : General Ledger Alternative Code – 70G
- 3 : Related Advance Payment Request file – XX0000-PU-2511-00002
- 4 : User Transfer Details – Tina Vanderhossel at account number 2101010101010 in Bank Rakyat Indonesia (BRI)
- 5 : Realized Amount – Rp 2,000,000.00
- 6 : Corporate Verification Unit's Date of Receipt Stamp

2) Open Park Invoice Function in SAP

Realization transactions for employee advances are recorded in SAP using the **FV60** transaction code, which is used to park vendor invoices. Although the transaction does not involve an external vendor, SAP treats employees as vendors for advance and reimbursement processing purposes.

To begin the recording process, the verifier opens the SAP application and enters the transaction code FV60 in the command field, as shown in *Picture 3.84 SAP Home Page FV60*.



Picture 3.84 SAP Home Page FV60  
Source: PT Dirgantara Indonesia (2025)

3) Input Required Information in the Basic Data Tab

After accessing FV60, the verifier inputs the required data in the *Basic Data* tab. The invoice date is determined based on the characteristics of the realization file. When multiple supporting invoices are attached or when no single invoice date is dominant, the invoice date used is the Corporate Verification Unit's date of receival, as stamped on the Accountability Note file.

The document type selected is **Employee Down Payment (EF)**, as the transaction represents the realization of a previously recorded advance rather than a new payable. The reference field is filled with the Accountability Note file number to ensure traceability between SAP records and the physical file.

Next, the realized amount and currency are entered. Since the transaction does not involve value-added tax, the tax code **V4 (No Tax Applicable)** is selected. The vendor code corresponds to the employee who received the advance.

The liability description for the realization transaction must reflect the nature of the original advance. Therefore, the description begins with “PJK.” to indicate an advance realization, followed by a concise transaction description. The completed *Basic Data* tab is shown in *Picture 3.85 NP Filled Basic Data Tab*.

Field	Value	Notes
Vendor	E06901	
Invoice date	09.11.2025	
Posting Date	11.11.2025	
Document Type	EF (Employee DP ...)	
Amount	2,000,0000	
Currency	IDR	
Calculate tax	checked	
Tax code	V4 (VAT Input 0%)	
Text		
Baseline Date		
Company Code	I000 PT. Dirgantara Indonesia	

Picture 3.85 NP Filled Basic Data Tab  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Vendor Code – E06901 (Tina Vanderhossel)
- 2 : Invoice Date – 9 November 2025
- 3 : Reference – Accountability Note File Number (XX/NP-2511-00001)
- 4 : Document Type – Employee Down Payment (EF)
- 5 : Amount – 2,000,000.00
- 6 : Currency – IDR
- 7 : Calculate Tax Function – Activated
- 8 : Tax Type – V4 (No Tax Applicable)

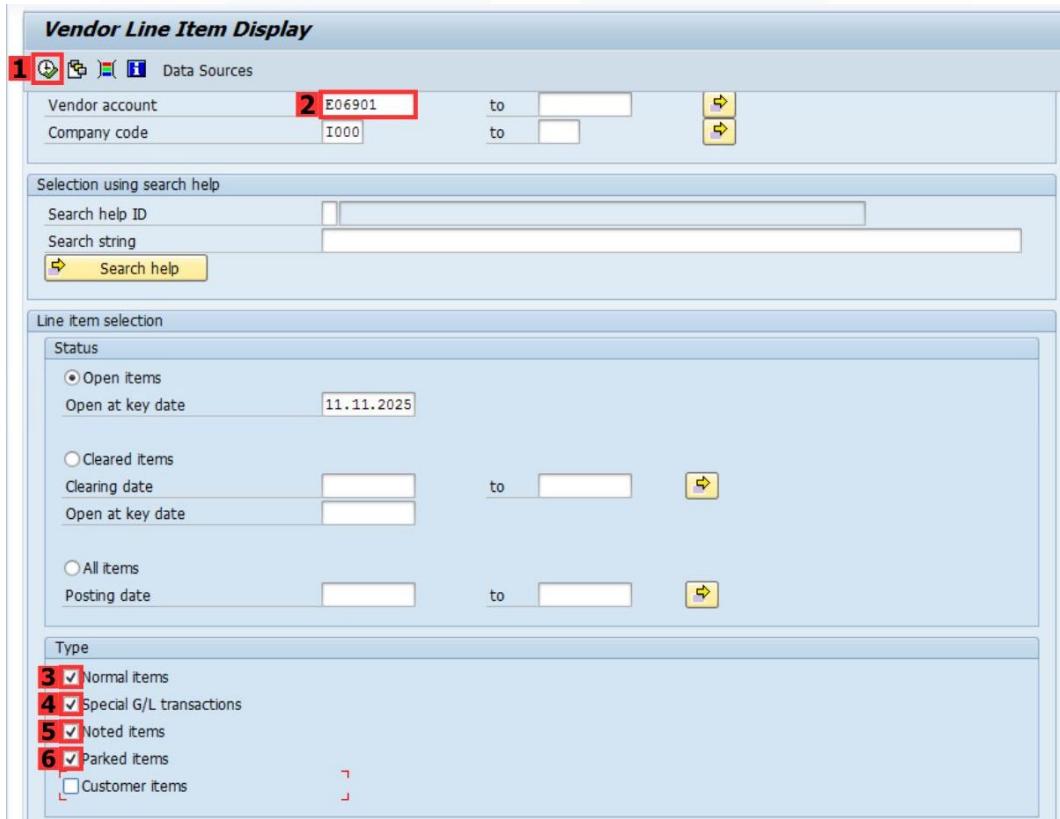
To ensure consistency between the realization transaction and the original advance payment request, the verifier must reference the description used in the advance posting. This is done by reviewing the advance transaction through the vendor line item display.

The verifier opens the **FBL1N** transaction to display vendor line items, as shown in *Picture 3.86 SAP Home Page FBL1N*.



Picture 3.86 SAP Home Page FBL1N  
Source: PT Dirgantara Indonesia (2025)

In the selection screen, the vendor code of the employee is entered, and normal items, special G/L transactions, noted items, and parked items are selected, as illustrated in *Picture 3.87 NP Vendor Line Item Display Selection*.

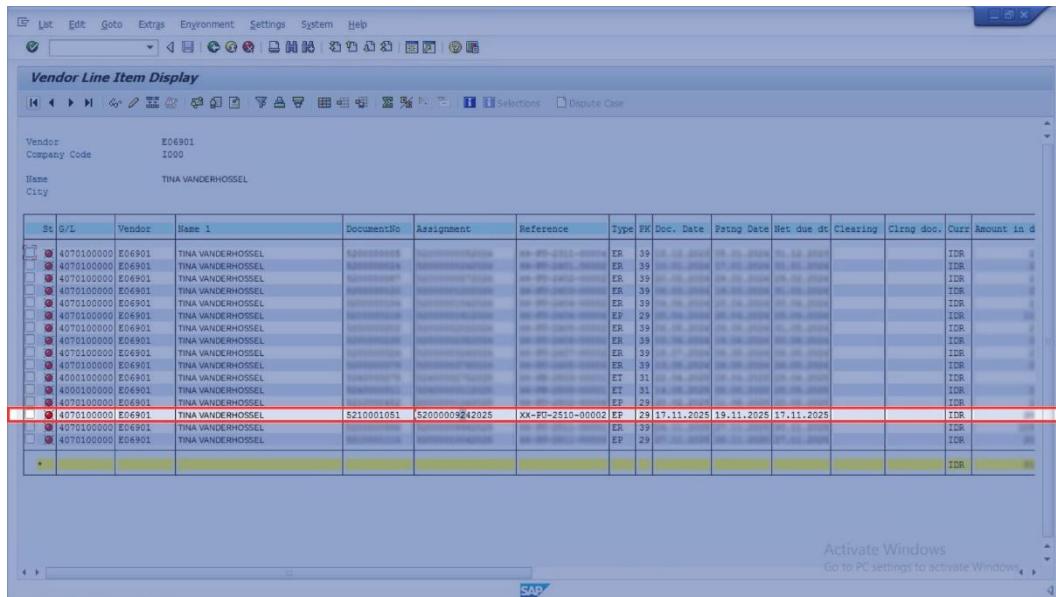


Picture 3.87 NP Vendor Line Item Display Selection  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Execute Button
- 2 : Vendor Code – E06901 (Tina Vanderhossel)
- 3 : Normal Items – Selected
- 4 : Special G/L Transactions – Selected
- 5 : Noted Items – Selected
- 6 : Parked Items – Selected

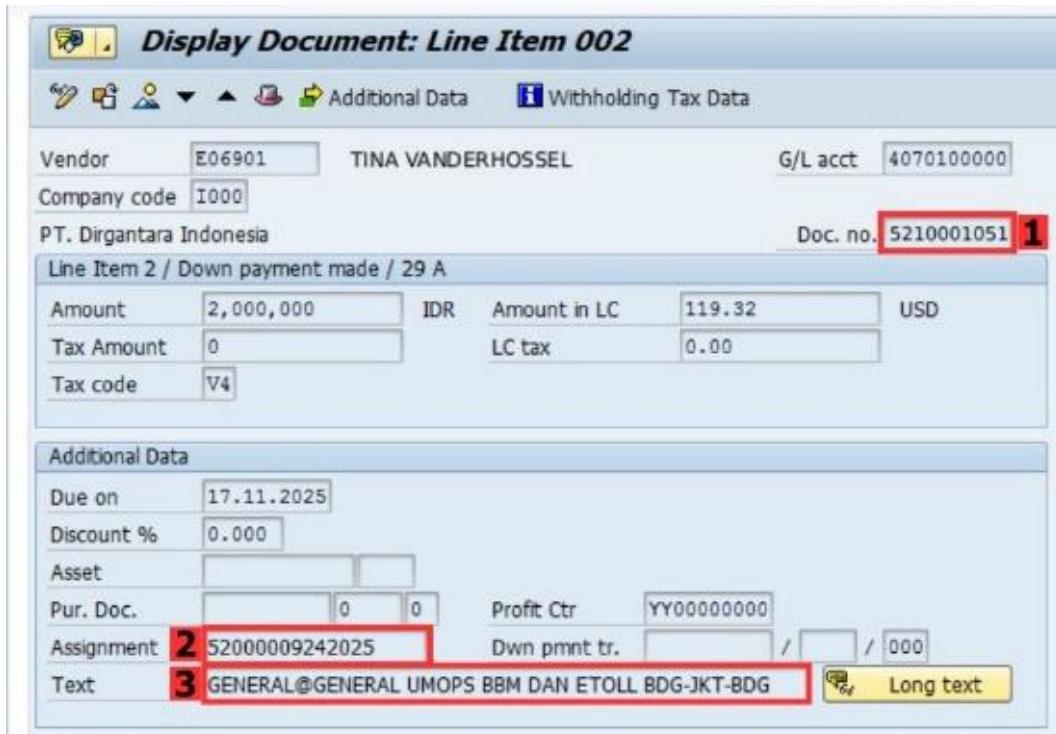
The related advance payment transaction is then located using the advance payment request document number, as shown in *Picture 3.88 NP SAP Highlighted Item*.



The screenshot shows the SAP Vendor Line Item Display interface. At the top, there are menu options: File, Edit, Goto, Extras, Environment, Settings, System, Help. Below the menu is a toolbar with various icons. The main area is titled 'Vendor Line Item Display' and shows a table of vendor transactions. The table has columns: St, G/L, Vendor, Name 1, DocumentNo, Assignment, Reference, Type, FK, Doc. Date, Pstng Date, Net due dt, Clearing, Crrg doc., Curr, and Amount in d. The 'Vendor' field is set to E06901 and 'Company Code' is set to 1000. The 'Name' field is set to TINA VANDERHOSSEL. The 'City' field is empty. The table contains many rows of data, with the 10th row highlighted by a red border. The 'Assignment' field for this highlighted row is 52000009242025. The 'Type' field is EF, 'FK' is 29, 'Doc. Date' is 29.11.2025, 'Pstng Date' is 29.11.2025, 'Net due dt' is 17.11.2025, 'Clearing' is IDR, 'Crrg doc.' is IDR, 'Curr' is IDR, and 'Amount in d' is 0. The bottom right of the screen shows a message: 'Activate Windows' and 'Go to PC settings to activate Windows'.

Picture 3.88 NP SAP Highlighted Item  
Source: PT Dirgantara Indonesia (2025)

By opening the transaction details, the verifier identifies the original advance description and assignment, as shown in *Picture 3.89 NP Related PU*.



The screenshot shows the SAP Display Document: Line Item 002 interface. At the top, there is a toolbar with icons and the title 'Display Document: Line Item 002'. Below the toolbar, there are input fields: 'Vendor' (E06901), 'TINA VANDERHOSSEL', 'G/L acct' (4070100000), 'Company code' (1000), 'PT. Dirgantara Indonesia', and 'Doc. no.' (5210001051). The 'Doc. no.' field is highlighted with a red border. Below these fields, there is a section for 'Line Item 2 / Down payment made / 29 A'. It contains fields for 'Amount' (2,000,000), 'IDR', 'Amount in LC' (119.32), 'USD', 'Tax Amount' (0), 'LC tax' (0.00), and 'Tax code' (V4). Below this section is an 'Additional Data' table. The 'Assignment' field (2 52000009242025) and the 'Text' field (3 GENERAL@GENERAL UMOPS BBM DAN ETOLL BDG-JKT-BDG) are both highlighted with red boxes. The 'Due on' field is 17.11.2025, 'Discount %' is 0.000, 'Asset' is empty, 'Pur. Doc.' is 0 0, 'Profit Ctr' is YY00000000, 'Dwn pmnt tr.' is empty, and 'Text' is GENERAL@GENERAL UMOPS BBM DAN ETOLL BDG-JKT-BDG. There is also a 'Long text' button.

Picture 3.89 NP Related PU  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Advance Payment Request Number – 5210001051
- 2 : Advance Payment Request Assignment – 52000009242025
- 3 : Advance Payment Request Description – *General@General UMOPS BBM dan Etoll Bdg-Jkt-Bdg*

The realization description is then adjusted by retaining the transaction description from the advance and modifying the prefix to “PJK.” to reflect that the transaction represents the realization of an advance rather than the initial disbursement. The completed description is shown in *Picture 3.90 NP Filled Basic Data Description*.

The screenshot shows the SAP Fiori interface for a payment transaction. The top navigation bar includes 'Transactn' and 'Invoice' (selected). Below is a tab bar with 'Basic data' (selected), 'Payment', 'Details', 'Tax', and 'Withholding tax'. The 'Basic data' tab contains the following fields:

Vendor	E06901	SGL Ind	<input type="checkbox"/>
Invoice date	09.11.2025	Reference	XX/NP-2511-00001
Posting Date	11.11.2025		
Document Type	EF (Employee DP ..)	<input type="checkbox"/> Doc.currency	
Amount	2,000,000	IDR	<input checked="" type="checkbox"/> Calculate tax
		V4 (VAT Input 0%)	
Text	PJK. BBM DAN ETOLL BDG-JKT-BDG		
Paymt terms	Due immediately		

Picture 3.90 NP Filled Basic Data Description  
Source: PT Dirgantara Indonesia (2025)

#### 4) Input Required Information in the Payment Tab

After completing the *Basic Data* tab, the verifier proceeds to the *Payment* tab. In this tab, the payment block is set to **Default Block**. This ensures that the parked realization transaction will not trigger an automatic payment, as the purpose of the entry is expense recognition and advance settlement rather than cash disbursement. *Picture 3.91 NP Filled Payment Tab* illustrates the configured payment block.

Picture 3.91 NP Filled Payment Tab  
Source: PT Dirgantara Indonesia (2025)

##### 5) Input Required Information in the Details Tab

The verifier then moves to the *Details* tab. In this section, the *Assignment* field is filled with the assignment number from the related advance payment transaction. Using the same assignment for both the advance and its realization creates a clear linkage between the two entries and facilitates subsequent clearing of open items. The completed *Details* tab is shown in *Picture 3.92 NP Filled Details Tab*.

Picture 3.92 NP Filled Details Tab  
Source: PT Dirgantara Indonesia (2025)

## 6) Input Required Information in the Expense Distribution Area

Next, the expense is recognized in the expense distribution area. The appropriate general ledger account for operational transportation expenses is entered along with the realized amount. The assignment used in the advance payment transaction is again applied to the expense line to maintain consistency.

The expense description begins with “BY.” to indicate expense recognition and mirrors the transaction description used in the liability section. This input is shown in *Picture 3.93 NP Filled Expense Distribution Area (1)*.

The screenshot shows a table titled "1 Items ( No entry variant selected )". It has columns for S..., G/L acct, Short Text, D/C, Amount in doc.curr., V Assignment, Value date, Text, L..., and Co. A single row is selected, highlighted with a red border. The row contains the following data:

1	6293060000	Operational ...	Debit	2,000,000	52100010512025		BY. BBM DAN	IO
---	------------	-----------------	-------	-----------	----------------	--	-------------	----

Below the table are four numbered boxes (1, 2, 3, 4) corresponding to the highlighted fields. At the bottom are several SAP navigation icons.

Picture 3.93 NP Filled Expense Distribution Area (1)  
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : General Ledger Accounts – 70G
- 2 : Account’s Amounts – 2,000,000.00
- 3 : Advance Payment’s Assignments – 52100010512025
- 4 : Expense Account Descriptions – *BY. BBM dan Etoll Bdg-Jkt-Bdg*

The verifier then enters the cost center responsible for the expense and the related internal order, which are identified based on the operational unit incurring the cost. These inputs ensure that the expense is charged to the correct organizational and operational accounts, as shown in *Picture 3.94 NP Filled Expense Distribution Area (2)*.

Picture 3.94 NP Filled Expense Distribution Area (2)  
Source: PT Dirgantara Indonesia (2025)

### Description:

- 1 : First seven numbers in general ledger account code – 6293060
- 2 : Cost Center Code – YYXX000000
- 3 : Internal Order – 6293060XX00L

After the cost center and internal order are entered, the profit center is filled either automatically or manually, as shown in *Picture 3.95 NP Filled Expense Distribution Area (3)*.

Picture 3.95 NP Filled Expense Distribution Area (3)  
Source: PT Dirgantara Indonesia (2025)

Finally, the purchase order number and contract number fields are completed. Since the transaction does not involve a recurring vendor arrangement, both fields are filled with placeholder values, as illustrated in *Picture 3.96 NP Filled Expense Distribution Area (4)*.

Picture 3.96 NP Filled Expense Distribution Area (4)  
Source: PT Dirgantara Indonesia (2025)

### Description:

1 : Purchase Order Number – ZZZ  
2 : Contract Number – ZZZZZZZZZZZZZZZ  
7) Simulate the Journal Entry, Verify the Accuracy of Accounts, Park the Transaction, and Record the SAP Document Number

After all required fields have been completed, the verifier simulates the journal entry using the preferred **/GOVIS** layout to review the accounting impact and identify any errors.

Itm	Alt. Acct	BusA	FK	Account	Account short text	Assignment	Tx	LCurr	Amount in LC	Crcy	Amount	Text	G/L acct
1	E21	39	E06901	TINA VANDERHOSSEL	52000009242025	V4	USD	119.47	-IDR	2,000,000-	RJK, BBM DAN E	4070100000	1
2	70G	40	6293060000	Operational transpor	52100010512025	V4	USD	119.47	IDR	2,000,000	BY, BBM DAN ET	6293060000	2

Picture 3.97 Operational Transportation Expense Realization Journal  
 Source: PT Dirgantara Indonesia (2025)

### Description:

- 1 : Credit Account
- 2 : Debit Accounts

*Picture 3.97 Operational Transportation Expense Realization Journal* shows the simulated journal entry. In the simulation, the credit entry represents the reduction of the employee advance, while the debit entry represents the operational transportation expense. Credit accounts are indicated by a minus sign, while debit accounts appear as positive amounts.

Once the journal entry is confirmed to be accurate, the transaction is parked in SAP. Upon parking, SAP generates a document number, which is recorded on the physical Accountability Note file as evidence that the realization transaction has been successfully journalized and is ready for subsequent clearing with the related advance.

### **3.2.9. Journalizing Production Fuel Expense Transactions**

Another assignment performed during the internship period was journalizing production fuel expense transactions into the SAP journal. This activity is carried out after a production fuel expense transaction request, supported by a vendor invoice and related procurement documents, has been verified for completeness and approved. Production fuel expenses generally arise from fuel purchases required to support operational and production activities and are typically documented through formal procurement procedures. Based on the information contained in the approved submission file, the Corporate Verification Unit records the transaction in SAP by creating a journal entry that recognizes the fuel expense and the corresponding liability to the vendor. The journal entry is parked in the SAP system to allow for further review and verification by subsequent accounting units prior to posting. This process ensures that production-related fuel expenses are accurately recorded while maintaining internal control over procurement-based transactions. This assignment is conducted continuously throughout the year as part of routine operational activities, and during the author's internship period, journalizing for this file type was performed approximately 18 times.

The following section explains the procedure for journalizing production fuel expense transactions:

- 1) **Receive Approved Transfer Note Payment Request Submission File**

The journalizing process begins with the receipt of an approved transfer note payment request submission file from the relevant unit. This file serves as the primary evidence that the operational transportation expense has been incurred and formally approved for accounting processing. It typically contains the transfer note

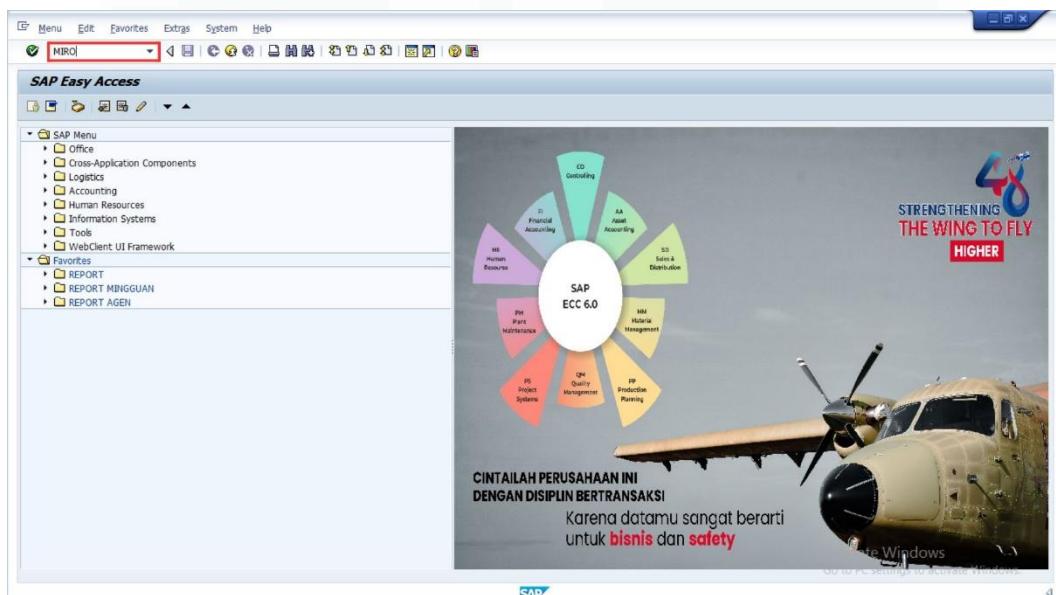
and supporting documents that justify the realization of the employee advance. The receipt of this documentation is illustrated in *Picture 3.98 Received Transfer Note File(s)*, which shows the compiled and approved files used as the basis for journalizing the transaction.

LEMBAR DISPOSISI - AK			
NOMOR AGENDA	3086B	RAHASIA	-
TANGGAL AGENDA	09/12/2025	PENTING	-
TANGGAL SURAT	05/12/2025	SEGERA	-
		BIASA	<input checked="" type="checkbox"/>
KEPADА	KADIV AKUNTANSI		
DARI	KADIV MANAJEMEN RANTAI PASOK		
NOMOR SURAT	XX0000-NT-2512-00001		
PERIHAL	PENGAJUAN PERMINTAAN PEMBAYARAN		
NAMA SUPPLIER	KITA JUAL GAS, PT		
NILAI	IDR 3.872.000.00		
<input type="checkbox"/> YANG BEREDAR ASLI <input type="checkbox"/> YANG BEREDAR COPY / TINDASAN			
DITERUSKAN KEPADA :	TANGGAL TARAF	URAIAN DISPOSISI	
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000 <input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000 <input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000 <input type="checkbox"/>		<input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN <input type="checkbox"/> AGAR DITINDAK-LANJUT/DISELESAIKAN <input checked="" type="checkbox"/> UNTUK DITELITIDI/EVALUASI <input type="checkbox"/> SETUJU UNTUK DIPROSES LEBIH LANJUT <input type="checkbox"/> SESUAI ATURAN PERUSAHAAN <input type="checkbox"/> SARANTANGGAPAN <input type="checkbox"/> MONITOR PELAKUANAN <input type="checkbox"/> FILE	
<i>Re [Sally]</i> <i>Mahan Fu</i> <b>TTD</b> <i>60/12-13</i> <i>Signature</i> <i>Bill Henderson</i>			
Bandung, 10 DEC 2025 PLT. KADIV AKUNTANSI			
 <b>VERIFIKASI AK</b>			
<input type="checkbox"/> <b>Disetujui / diproses lebih lanjut</b> Pengajuan akan ditransfer ke Rekening Supplier Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terima kasih.			
Bandung, Disetujui Oleh Pit. Manager Akuntasi Keuangan Pit. Kepala Divisi Akuntansi			
 <b>Sandra</b> <b>98202</b>			
 <b>Bill Henderson</b> <b>09273</b>			
			

Picture 3.98 Received Transfer Note File(s)  
 Source: PT Dirgantara Indonesia (2025)

## 2) Open Park Invoice Function in SAP

After confirming the completeness of the supporting documents, the accountant accesses the SAP system to record the transaction. The Park Invoice function is opened using transaction code MIRO, which allows the transaction to be recorded as a preliminary document pending further verification or approval. This step ensures that the expense can be reviewed before being officially posted to the general ledger. The initial SAP interface used to access this function is shown in *Picture 3.99 SAP Home Page MIRO*.

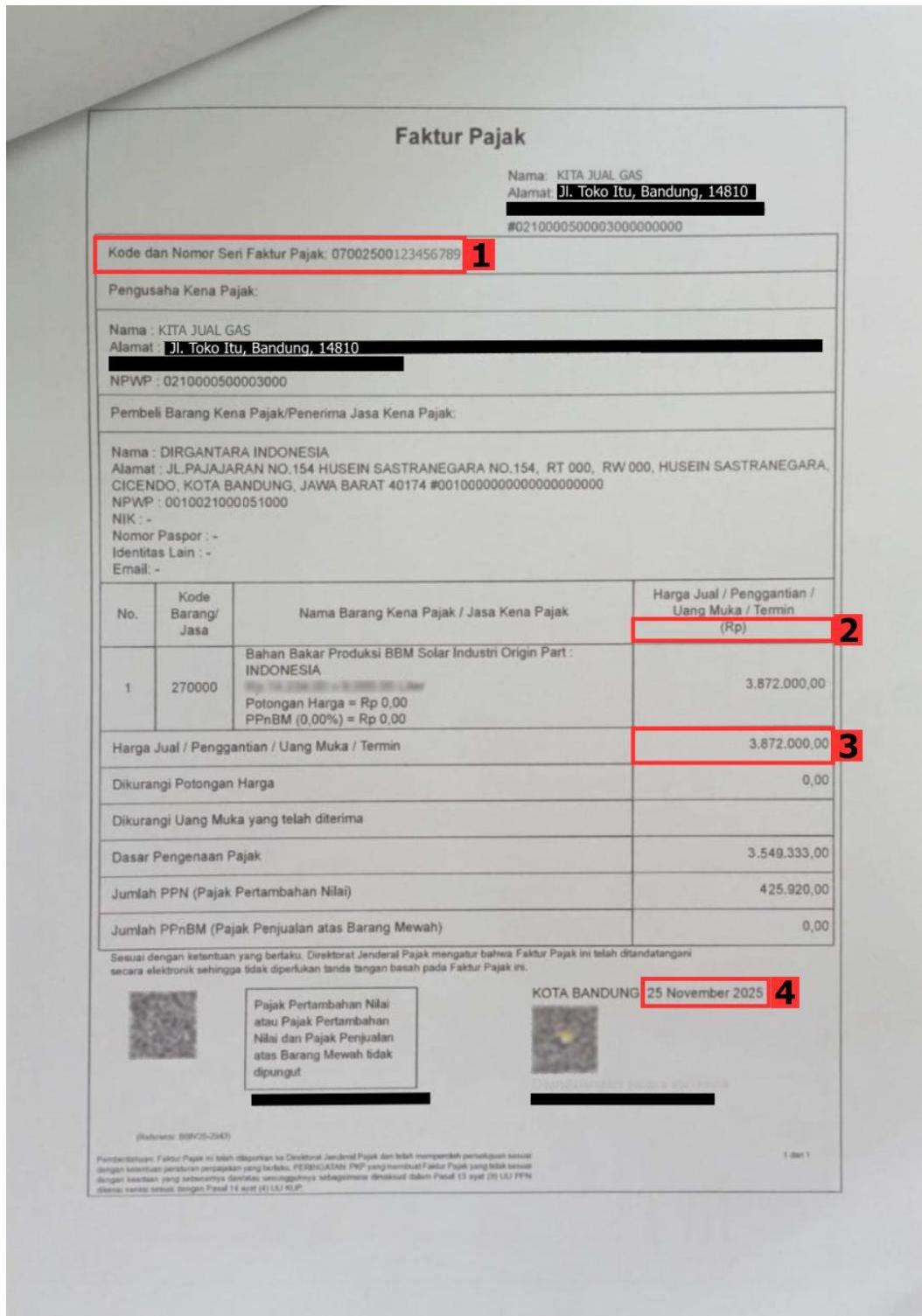


Picture 3.99 SAP Home Page MIRO

Source: PT Dirgantara Indonesia (2025)

### 3) Input Required Information in the Basic Data and Purchase Order Reference Tab

In this step, the accountant enters the core transaction data into the Basic Data and Purchase Order Reference tab. First, the tax invoice is reviewed to ensure that tax-related information is accurate and compliant with regulations, as shown in *Picture 3.100 NT Tax Invoice*.



### Picture 3.100 NT Tax Invoice

Source: PT Dirgantara Indonesia (2025)

The invoice number from the supporting document is then entered as the reference number in SAP to establish a clear linkage between the system record and the external document, as illustrated in *Picture 3.101 NT Invoice*.



Picture 3.101 NT Invoice  
Source: PT Dirgantara Indonesia (2025)

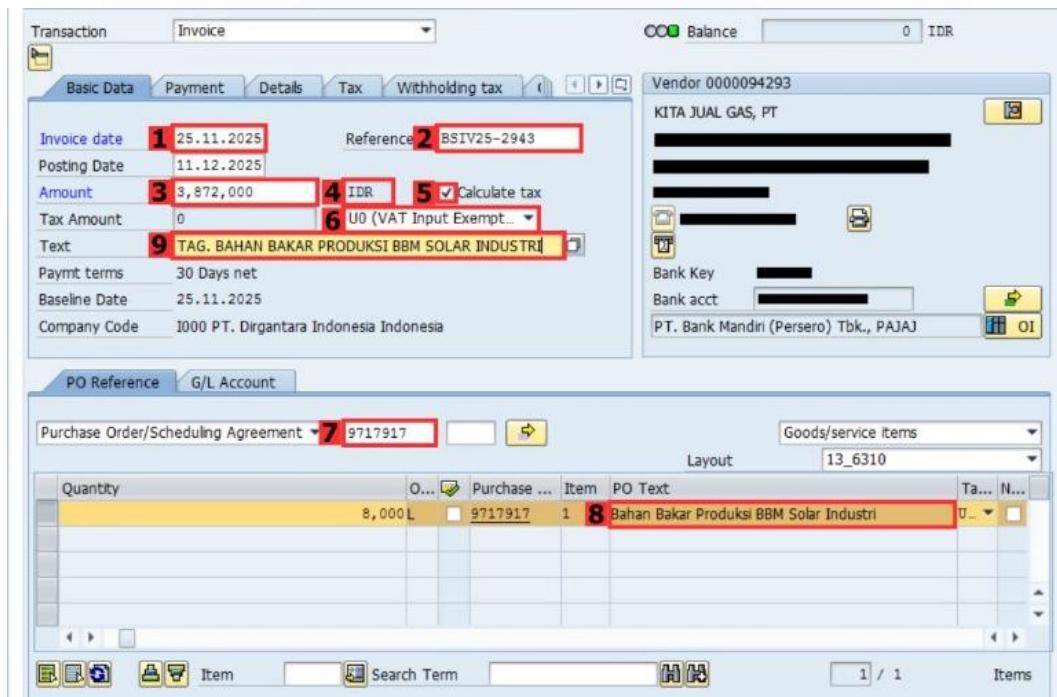
Next, the value and currency of the expense are entered in accordance with the approved transfer note. The accountant activates the tax calculation feature and selects the relevant tax code so that the system can automatically calculate the applicable tax amount. The purchase order number related to the transaction is then entered to link the expense realization to its originating commitment, as shown in *Picture 3.102 NT Purchase Order*.

<b>PT. DIRGANTARA INDONESIA</b> Jl. Pajajaran 154 Bandung 40174 Indonesia Telp. 62-22-6054859 Fax 62-22-6032972		<b>1 NON AIRCRAFT</b>
<b>SURAT PESANAN</b>		
Kepada Yth : KITA JUAL GAS, PT Jl. Toko Itu, Bandung, 14810 [REDACTED] Telp. [REDACTED] Fax : [REDACTED]	<b>2</b> Surat Pesanan Nomor : PF00-9717917 Rev. - Total Harga Sebelum Pajak : IDR 3,872,000 Total Harga Nilai Lain : IDR [REDACTED] Total Harga Setelah Pajak : IDR [REDACTED] Kondisi pembayaran : (Pembayaran Terseputah No. : Lihat Lampiran) Pembayaran Selanjutnya : 28/11/2025 Head Negosiasi No. : 28/11/2025-091454-0100 TANGGAL	
Harap dikirim barang ke gudang kami sesuai dengan jumlah, spesifikasi dan harga seperti tercantum dalam lampiran berikut dengan ketentuan-ketentuan sebagai berikut dalam Surat Pesanan ini.		
Syarat-syarat Pengiriman : <input checked="" type="checkbox"/> Barang dan/ atau Jasa harus dikirim dan/ atau diselesaikan oleh Supplier secara menyeluruh baik item, maupun jumlah per item penyerahan barang dan/ atau Jasa selambat-lambatnya tanggal 19.12.2025 <input type="checkbox"/> Barang dan/ atau Jasa dikirim dan/ atau diselesaikan oleh Supplier secara bertahap sesuai dengan item, jumlah item dan jadwal penyerahan sebagai berikut : Lihat Lampiran <input checked="" type="checkbox"/> Barang dan/ atau Jasa akan dikirim dan/ atau diselesaikan oleh Supplier		
Cara Pembayaran : TT (net 30 days) Bank : BANK SYARIAH INDONESIA ACCOUNT NO. [REDACTED] Jl. Asia Afrika No. 174 Bandung - INDONESIA		
Tempat Penyerahan : Receiving Gudang Material PT Dirgantara Indonesia, Jalan Pajajaran No.154, Bandung, 40174 INDONESIA Forwarder Agent : NPWP PT. Dirgantara Indonesia : 01.002. [REDACTED] Catatan untuk rekanan : - Nomor Surat Pesanan (SP) harus dicantumkan pada semua dokumen dan surat menyurat yang berhubungan dengan SP ini. - Apabila pengiriman barang tidak sesuai dengan ketentuan SP ini, maka akan dikenakan sanksi sebagaimana tercantum dalam syarat-syarat umum pengadaan dalam negeri. - Pengiriman yang tidak sesuai dengan ketentuan yang dipersyaratkan dalam Perikatan, maka Pembeli berhak mengajukan claim. - Berdasarkan hal diatas, apabila Penjual melakukan kelalaian lebih dari 2 kali akan dikeluarkan dari daftar rekanan PT.DI. - Keterlambatan atas Pengiriman Barang atau Jasa dari tanggal yang telah disepakati pada SP, maka Penjual akan dikenakan denda keterlambatan sebesar 1/00 (Satu Permil) perhari dari nilai kontrak atau nilai bagian kontrak. - Para pihak harus menerapkan system dan/ atau ISO 37001 anti-penyimpangan dan anti-korupsi. Para pihak tidak boleh menawarkan atau memberikan manfaat apa pun dengan maksud secara tidak benar yang dapat mempengaruhi orang tersebut dari tugasnya. - Penyedia barang dan/ atau jasa wajib menandatangani form syarat - syarat umum dan pakta integritas yang merupakan bagian yang tidak terpisahkan dari SP.		
Yang Bertandatangan dibawah ini Bertindak sebagai perwakilan dari PT/CV KITA JUAL GAS, PT		
Menyatakan persetujuan atas isi Pesanan berikut lampirannya  <b>Chris</b> TANGGAL		
 <b>Randy Hamer</b> KEPALA DIVISI MANAJEMEN RANTAI PASOK TANGGAL : <b>28/11-2025</b>		

Picture 3.102 NT Purchase Order  
 Source: PT Dirgantara Indonesia (2025)

To improve clarity and audit traceability, the purchase order text is adjusted so that it accurately describes the operational transportation expense being recorded. The

completed input for this tab is shown in *Picture 3.103 NT Filled Basic Data Tab and PO Reference*.



Picture 3.103 NT Filled Basic Data Tab and PO Reference

Source: PT Dirgantara Indonesia (2025)

#### 4) Input Required Information in the Payment Tab

After completing the basic transaction data, the accountant proceeds to the Payment tab to enter payment-related information. This includes details such as payment terms and other payment controls required by company policy. Proper completion of this tab ensures that the transaction is correctly managed within the company's payment and cash management processes. The filled Payment tab for this transaction is shown in *Picture 3.104 NT Filled Payment Tab*.

Picture 3.104 NT Filled Payment Tab

Source: PT Dirgantara Indonesia (2025)

### 5) Input Required Information in the Details Tab

The next step involves completing the Details tab to provide additional classification and reference information. The accountant selects the appropriate document type to ensure correct categorization of the transaction in SAP. The purchase order number is entered in the assignment field to strengthen the linkage between the accounting document and the related procurement record. Additionally, the tax invoice number is entered in the header text field to facilitate identification of tax documentation during review or audit. The completed Details tab is illustrated in *Picture 3.105 NT Filled Details Tab*.

Picture 3.105 NT Filled Details Tab  
Source: PT Dirgantara Indonesia (2025)

- 6) Simulate the Journal Entry, Verify the Accuracy of Accounts, Park the Transaction, and Record the SAP Preliminary Document Number

Picture 3.106 Production Fuel Purchase Journal  
Source: PT Dirgantara Indonesia (2025)

Once all required data has been entered, the accountant simulates the journal entry to verify the accuracy of the accounts, amounts, and tax postings generated by the system. This simulation allows errors or inconsistencies to be identified before the transaction is finalized. After verification, the transaction is parked rather than posted, meaning it is saved as a preliminary document awaiting further review or approval. The system then generates a preliminary document number, which is recorded for tracking purposes. The simulated journal entry resulting from this process is shown in *Picture 3.106 Production Fuel Purchase Journal*.

### **3.2.10. Journalizing Employee Insurance Expense Transactions**

Another assignment performed during the internship period was journalizing employee insurance expense transactions into the SAP journal. This activity relates to the recording of insurance-related expenses incurred by the company for employee welfare purposes, which are typically billed through invoices that are not supported by a Purchase Order. After the supporting documents for the employee insurance expense transaction request have been verified for completeness and have obtained the necessary approvals, the Corporate Verification Unit records the transaction in the SAP accounting system. The journal entry is created based on the information contained in the approved invoice file to recognize the insurance expense and the corresponding liability. The entry is parked in SAP to allow for further review and control by the subsequent responsible accounting unit prior to posting. This process ensures accurate recognition of employee benefit expenses while maintaining internal control over non-procurement-related transactions. This assignment is carried out continuously throughout the year as part of routine operational activities, and during the author's internship period, journalizing for employee insurance expense transactions was performed approximately 41 times.

The following section explains the procedure for journalizing employee insurance expense transactions:

- 1) Receive Invoice File(s)

Hal 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : **XX0000-IN-2512-00018 1**

**Kepada Yth :**

Direktorat Keuangan Up. Manager Akuntansi Keuangan  
Referensi : NOTA/3522/ XX0000/12/2025  
Nomor Order / Umum : -  
Nomor PO : -  
WBS/CC/IO : XX0000

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
<b>2</b>	50E BIAYA ASSURANSI TENAGA KERJA	<b>3</b> Premi Tahunan Asuransi Purna Jabatan Direktur Keuangan, Manajemen Risiko & SDM	IDR 6.850.000,00
<b>Total</b>			IDR 6.850.000,00

Mohon Dapat di transfer ke

**4** Nama/ Supplier / Rekanan : ASURANSI JIWA KITA, PT  
No. Rekening : 00909090909090  
Nama & Alamat Bank : PT. Bank Mandiri (Persero) Tbk.  
Total Nilai : IDR 6.850.000,00  
Tanggal Pelaksanaan : 08-12-2025 s.d. 31-12-2025

Bandung, 9 Desember 2025

Yang Mengajukan

Diajukan Oleh : Manager Integrasi Data & Administrasi Personil  
Signature  
Elliot Hernandez 98202

Disetujui Oleh : Kadiv Manajemen Sdm & Organisasi Pembelajaran  
Signature  
Elliot Hernandez 98202

Hasil Verifikasi :

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan  
 Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

Diteruskan :

<input checked="" type="checkbox"/> Direktur Keuangan	<input type="checkbox"/> Diteliti dan di evaluasi	<input checked="" type="checkbox"/> Kadiv Akuntansi
<input type="checkbox"/> Kadiv Keuangan Perusahaan	<input type="checkbox"/> Ditindaklanjuti / diselesaikan	
<input type="checkbox"/> Kadep Pembayaran	<input type="checkbox"/> Disetujui / diproses lebih lanjut	

Pengajuan akan ditransfer ke Rekening Supplier  
Demikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih

Bandung,

Disetujui Oleh : Plt. Manager Akuntasi Keuangan Plt. Kepala Divisi Akuntansi

Signature  
Sandra 98202

Signature  
Bill Henderson 09273

*RECEIVED  
09 DEC 2025  
VERIFIKASI  
AK*

Picture 3.107 Received Invoice File  
Source: PT Dirgantara Indonesia (2025)

## 2) Open Park Invoice Function in SAP

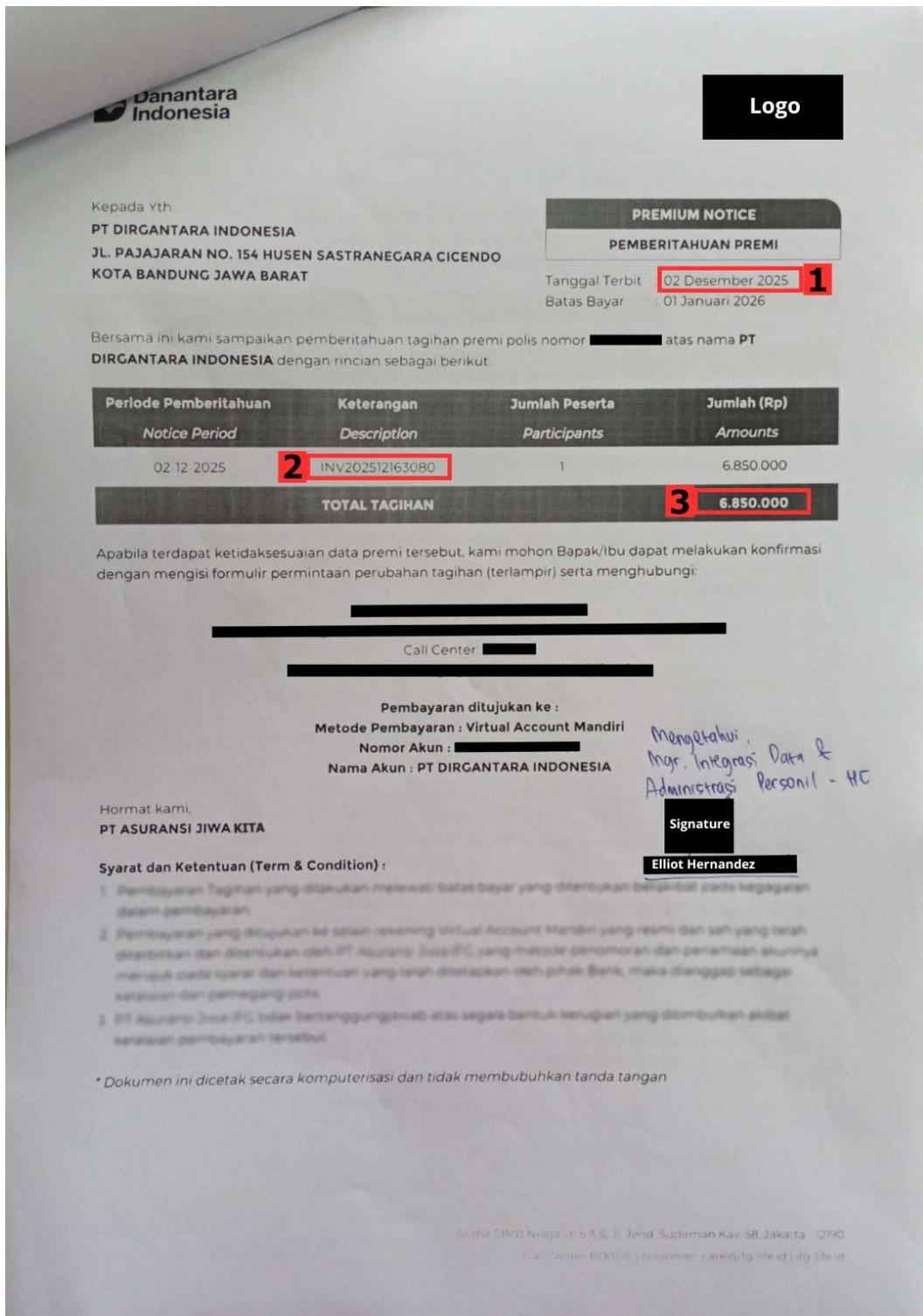


Picture 3.108 SAP Home Page FV60  
Source: PT Dirgantara Indonesia (2025)

### 3) Input Required Information in the Basic Data Tab

Enter Vendor Code

Enter Invoice Date



Picture 3.109 IN Invoice  
Source: PT Dirgantara Indonesia (2025)

Enter Invoice Number as Reference

Select Document Type

Enter Value and Currency of Expense

Select Calculate Tax and Choose Relevant Tax Code

Enter Expense Description

The screenshot shows the 'Basic data' tab of an IN system interface. The vendor number is 94406 (1), the invoice date is 02.12.2025 (2), and the reference is INV202512613080 (3). The document type is RX (FI Invoice) (4). The amount is 6.850.000 (5), and the currency is IDR (6). The 'Calculate tax' checkbox is checked (8). A dropdown menu is open next to the amount field (9). The text field contains 'TAG. ASURANSI PURNA JABATAN DIRKEU MANRIS & SDM' (10).

Picture 3.110 IN Filled Basic Data Tab  
Source: PT Dirgantara Indonesia (2025)

#### 4) Input Required Information in the Payment Tab

Choose Payment Block Settings

Transactn Invoice

Basic data Payment Details Tax Withholding tax

BaselineDt: 02.12.2025 Payt Terms: 200  Days  Days  Days net

Due on: 02.12.2025

Disc.base: IDR To be calcultd Fixed

Pmt Method: I Pmnt Block: **Default block**

Inv.ref.

Part. Bank  House Bank

Picture 3.111 IN Filled Payment Tab  
Source: PT Dirgantara Indonesia (2025)

##### 5) Input Required Information in the Details Tab

Enter Expense Reimbursement File Document Number as Assignment

Transactn Invoice

Basic data Payment Details Tax Withholding tax

G/L: 4000100000 Account Payables

Assign.: **XX-IN-2512-00018**

HeaderText  Tr.part.BA

Ref. Key 1  Ref. Key 2  Ref. Key 3

Plan. Lvl  Plan. day

Picture 3.112 IN Filled Details Tab  
Source: PT Dirgantara Indonesia (2025)

##### 6) Input Required Information in the Expense Distribution Area

Enter Expense Amount

Enter the Document Number as the Assignment

Enter the Expense Text Descriptions

1 Items ( No entry variant selected )										
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...	Co...	O...
	6420003000	Employee in...	Debit	6.850.000	XX-IN-2512-00018		BY ASURANS	IO		
1			Debit	2			3	4	IO	
			Debit						IO	
			Debit						IO	
			Debit						IO	
			Debit						IO	
			Debit						IO	
			Debit						IO	

Picture 3.113 IN Filled Expense Disbursement Area (1)

Source: PT Dirgantara Indonesia (2025)

Enter the Cost Center Responsible for the Expense

1 Items ( No entry variant selected )											Cost center	O...
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Text	L...	Co...	Trad...	Bu...	Pa...	Cost center	O...
	6420003000	Employee in...	Debit	6.850.000	BY ASURA...	IO00					XX00000000	
1			Debit			IO00						
			Debit			IO00						
			Debit			IO00						
			Debit			IO00						
			Debit			IO00						
			Debit			IO00						
			Debit			IO00						

Picture 3.114 IN Filled Expense Disbursement Area (2)

Source: PT Dirgantara Indonesia (2025)

Enter the Profit Center Responsible for the Expense

### Picture 3.115 IN Filled Expense Disbursement Area (3)

Source: PT Dirgantara Indonesia (2025)

Enter the relevant Purchase Order and Sales Contract Number

### Picture 3.116 IN Filled Expense Disbursement Area (4)

Source: PT Dirgantara Indonesia (2025)

7) Simulate the Journal Entry, Verify the Accuracy of Accounts, Park the Transaction, and Record the SAP Document Number

Picture 3.117 Employee Insurance Journal

Source: PT Dirgantara Indonesia (2025)

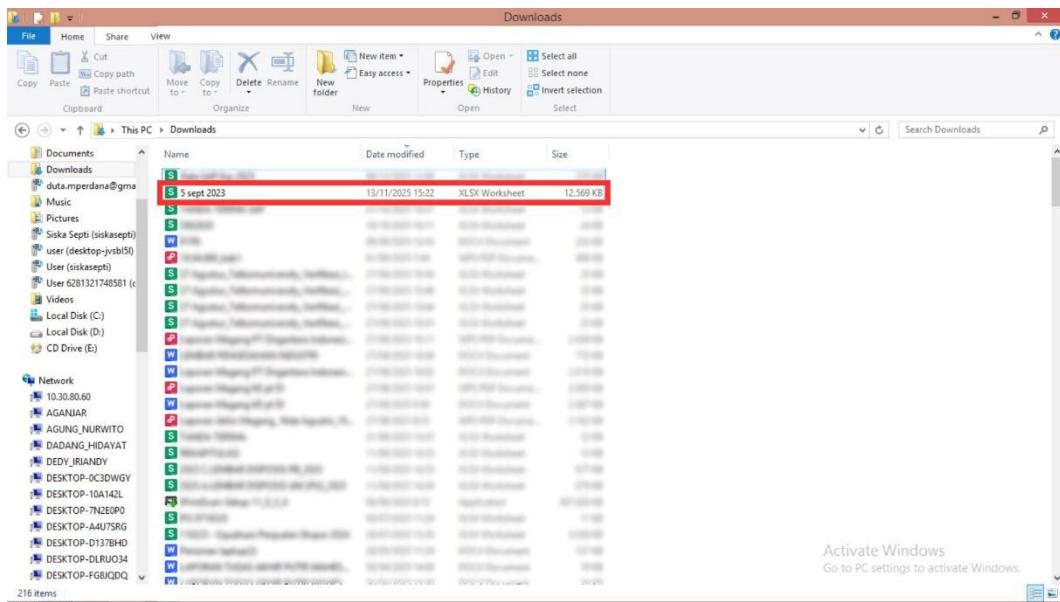
### 3.2.11. Recapitulating Value-Added Tax (VAT) Invoices

Another assignment performed during the internship period was recapitulating Value-Added Tax (VAT) invoices. This activity supports the management of VAT obligations arising from purchase and expense transactions that have already generated tax invoices. In practice, VAT invoices are typically processed after the

related transaction has been recorded in the SAP accounting system. However, in certain cases, the statutory deadline for VAT payment may approach before the full accounting process is completed. To address this timing gap and mitigate the risk of late payment penalties, the Tax Verification Unit performs VAT invoice recapitulation to identify tax invoices that require immediate attention. This recapitulation is prepared in spreadsheet form and includes key information such as tax invoice numbers, vendors, tax amounts, and statutory deadlines. The objective of this assignment is to support timely VAT settlement by providing a clear and organized overview of VAT invoices nearing their payment deadlines in accordance with applicable tax regulations. This activity is conducted on a weekly basis as part of routine tax compliance procedures, and during the author's internship period, VAT invoice recapitulation was performed approximately 18 times.

The following section explains the procedure for recapitulating Value-Added Tax (VAT) invoices:

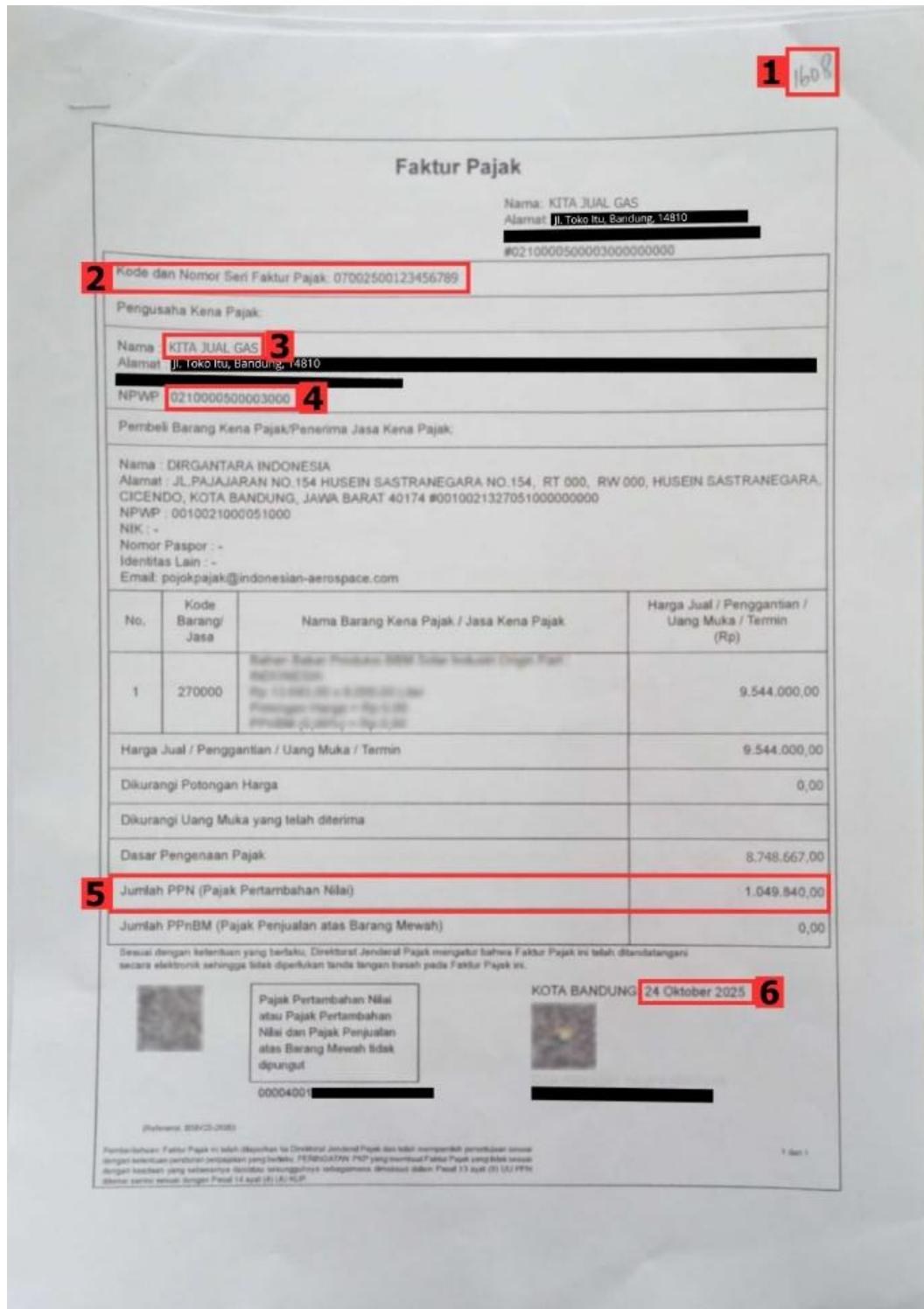
- 1) Receive and Sort the Value-Added Tax (VAT) Invoices Nearing Statutory Deadline According to Tax Invoice Code
  
- 2) Open Preliminary Tax Liability Identification List Spreadsheet File



Picture 3.118 VAT Invoices Recapitulation Spreadsheet File  
Source: PT Dirgantara Indonesia (2025)

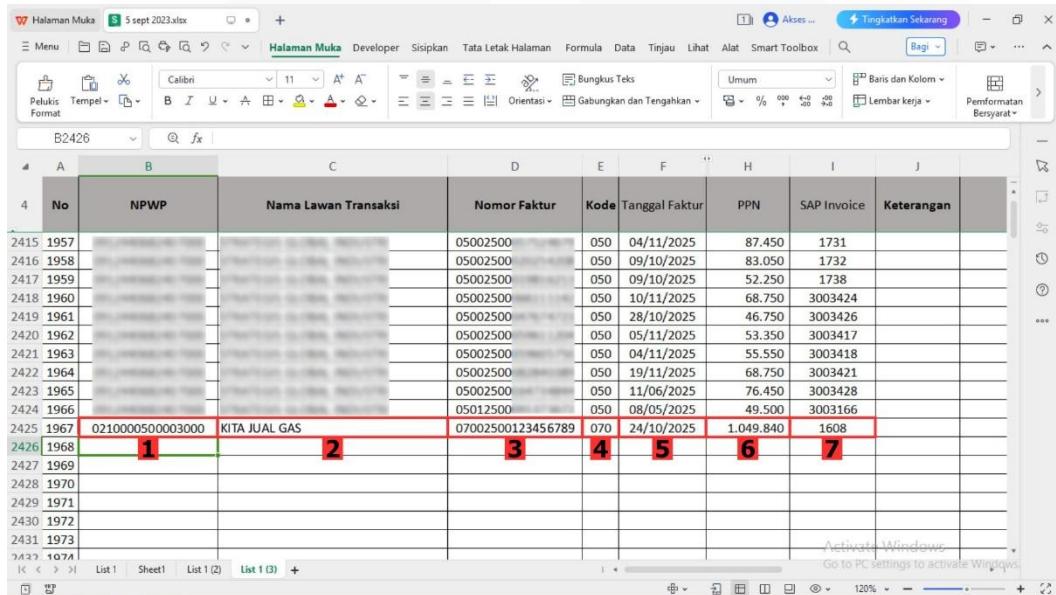
Open Most Recent Tax Liability List Data Sheet

3) Identify Tax Invoice Data



Picture 3.119 Tax Invoice  
 Source: PT Dirgantara Indonesia (2025)

4) Fill Tax Liability List Data Sheet with Taxpayer Identification Number, Taxable Entrepreneur, Tax Invoice Number, Tax Invoice Code, Tax Invoice Date, Value-Added Tax, SAP Number

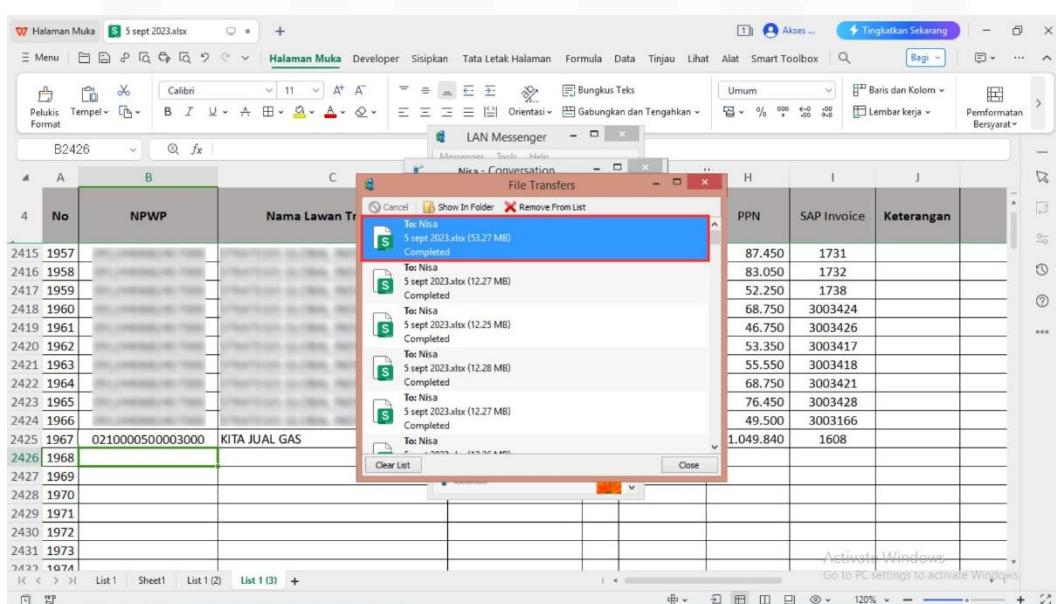


No	NPWP	Nama Lawan Transaksi	Nomor Faktur	Kode	Tanggal Faktur	PPN	SAP Invoice	Keterangan
2415	1957		05002500	050	04/11/2025	87.450	1731	
2416	1958		05002500	050	09/10/2025	83.050	1732	
2417	1959		05002500	050	09/10/2025	52.250	1738	
2418	1960		05002500	050	10/11/2025	68.750	3003424	
2419	1961		05002500	050	28/10/2025	46.750	3003426	
2420	1962		05002500	050	05/11/2025	53.350	3003417	
2421	1963		05002500	050	04/11/2025	55.550	3003418	
2422	1964		05002500	050	19/11/2025	68.750	3003421	
2423	1965		05002500	050	11/06/2025	76.450	3003428	
2424	1966		05012500	050	08/05/2025	49.500	3003166	
2425	1967	0210000500003000 KITA JUAL GAS	07002500123456789	070	24/10/2025	1.049.840	1608	
2426	1968	1	2	3	4	5	6	7
2427	1969							
2428	1970							
2429	1971							
2430	1972							
2431	1973							

Picture 3.120 Filled VAT Invoices Recapitulation Data Sheet

Source: PT Dirgantara Indonesia (2025)

5) Save Updated Spreadsheet and Send to Tax Verification Unit Representative Through LAN



Picture 3.121 LAN Sent File

Source: PT Dirgantara Indonesia (2025)

### **3.2.12. Posting Operational Transportation Expense Reimbursement Transactions**

Another assignment performed during the internship period was posting operational transportation expense reimbursement transactions to the SAP General Ledger. This activity represents the final stage of the accounting process for transportation expenses that were initially incurred by employees and reimbursed by the company. After the related reimbursement transactions have been journalized and parked in SAP by the Corporate Verification and Tax Verification Unit, the posting process is carried out by the Liabilities and Equity Accounting Unit. At this stage, the unit performs a final review of the parked journal entries by verifying the accuracy of account classifications, amounts, and supporting references, as well as adjusting the posting date to reflect the actual posting period. Any discrepancies identified during this review are corrected prior to posting. Once verified, the transaction is posted to the SAP General Ledger, thereby formally recognizing the expense and related liability in the company's financial records. This assignment is conducted continuously throughout the year as part of routine accounting operations, and during the author's internship period, posting of expense reimbursement transactions was performed approximately 22 times.

The following section explains the procedure for posting operational transportation expense reimbursement transactions:

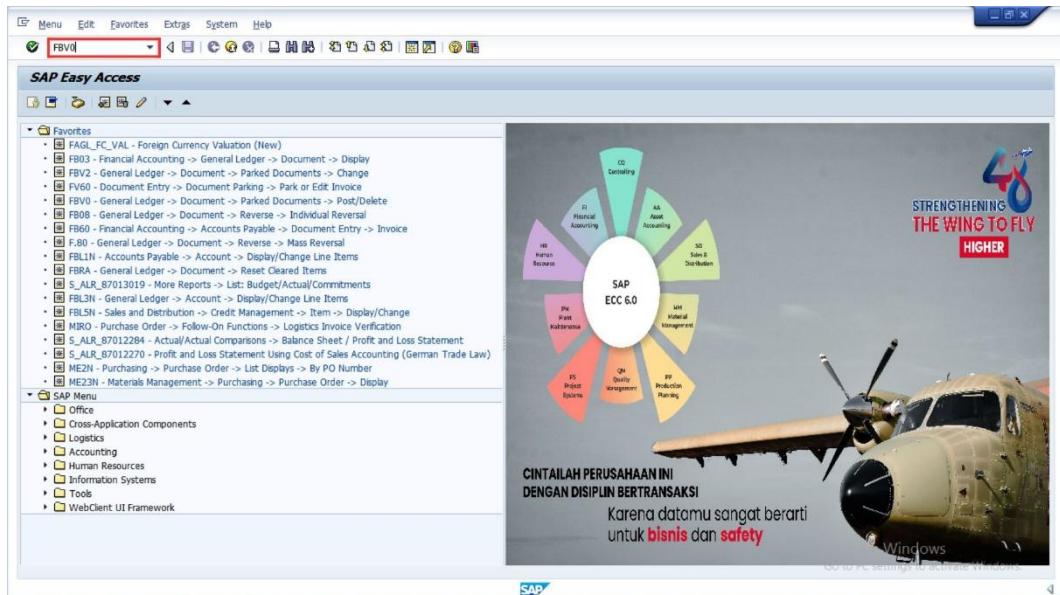
- 1) Receive Expense Reimbursement File with Journalized Transaction

Halaman : 1/1

<b>1</b>	5240000928	
<b>LEMBAR DISPOSISI - AK</b>		
NOMOR AGENDA 3104B TANGGAL AGENDA 09/12/2025 TANGGAL SURAT 09/12/2025		RAHASIA <input type="checkbox"/> PENTING <input type="checkbox"/> SEGERA <input type="checkbox"/> BIASA <input checked="" type="checkbox"/>
KEPADA KADIV AKUNTANSI DARI KADIV KELUARGA PERUSAHAAN NOMOR SURAT XX0000-PB-2512-00004 PERIHAL PENGAJUAN PERMINTAAN PEMBAYARAN		
NAMA SUPPLIER STELLA FAUSTINA NILAI IDR 200.000,00		
YANG BEREDAR ASLI <input type="checkbox"/> YANG BEREDAR COPY / TINDASAN <input type="checkbox"/>		
DITERUSKAN KEPADA : <input type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000 <input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000 <input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000 <input type="checkbox"/>		
TANGGAL PARAF URUAN DISPOSISI <input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN <input type="checkbox"/> AGAR DITINDAK LANJUT/DISELESAKAN <input checked="" type="checkbox"/> UNTUK DITELITI/REVALIASI SETUJU UNTUK DIPROSES LEBIH LANJUT SESUAI ATURAN PERUSAHAAN <div style="border: 1px solid red; padding: 2px; text-align: center;">           SARANTANG GATAN            MONITOR PELAKUAN            FILE  <b>RECEIVED</b>            12 DEC 2025  <b>FA-AK</b> </div>		
<div style="text-align: right;">           2         </div> <div style="text-align: center;">           Bandung, 10 DEC 2025            PLT. KADIV AKUNTANSI  <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Signature</b>            Bill Henderson         </div> </div>		
<div style="text-align: center;">           Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.            Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terima kasih.         </div>		
<div style="text-align: center;">           Bandung,            PLT. Manager Akuntasi Keuangan PLT. Kepala Divisi Akuntansi  <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <b>Signature</b>            Sandra            98202         </div> <div style="text-align: center;"> <b>Signature</b>            Bill Henderson            09273         </div> </div> </div>		
<div style="text-align: center;">           Disetujui Oleh            VERIFIKASI AK  <div style="border: 1px solid red; border-radius: 50%; padding: 5px; display: inline-block;">           REFERENCI            09 DEC 2025         </div> </div>		

Picture 3.122 Received Expense Reimbursement File  
 Source: PT Dirgantara Indonesia (2025)

## 2) Open Parked Entry in SAP



Picture 3.123 SAP Home Page FBV0

Source: PT Dirgantara Indonesia (2025)

Enter Company Code, Document Number, and Fiscal Year to Edit Parked Vendor Invoice



Picture 3.124 PB Parked Document Identification

Source: PT Dirgantara Indonesia (2025)

3) Verify the Accuracy of Information in the Basic Data Tab, Adjust the Posting Date, and Correct Discrepancies

Verify Invoice Date

Verify the Reference Document Number

Adjust Posting Date

Verify Document Type

Verify Amount and Currency

Verify Tax Code

Verify Transaction Explanation

Hal. 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : XX0000-PB-2512-00004 **1**

**Kepada Yth :**

<input type="checkbox"/> Direktorat Keuangan Up. Manager Akuntansi Keuangan	<input checked="" type="checkbox"/> Dinas Operasional
Referensi : KWITANSI ASLI	<input type="checkbox"/> Pengadaan Barang & Jasa
Nomor Order / Umum : -	
Nomor PO : -	
WBS/CC/IO : -	

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
<b>2</b>	70G BIAYA TRANSPORTASI OPERASIONAL	<b>3</b> PEMBELIAN BBM OPERASIONAL KE BANK DIBANDUNG	IDR 200.000,00
		Total	IDR 200.000,00

Terbilang : DUA RATUS RIBU RUPIAH

Mohon Dapat di transfer ke :

Nama/ Supplier / Rekanan : STELLA FAUSTINA <b>4</b>
No. Rekening : [REDACTED]
Nama & Alamat Bank : BANK RAKYAT INDONESIA
Total Nilai : IDR 200.000,00
Tanggal Pelaksanaan : 02-12-2025 s.d. 02-12-2025

Bandung,  
Yang Mengajukan

Diajukan Oleh : Manager Pendanaan & Feasibility Keuangan

Disetujui Oleh : Kepala Divisi Keuangan Perusahaan

Signature  
Dewi Sartini  
932098

Signature  
Reynold  
726129

**Hasil Verifikasi :**

<input type="checkbox"/> Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan	<input type="checkbox"/> Diteliti dan di evaluasi	<input checked="" type="checkbox"/> Kadi Akuntansi
<input type="checkbox"/> Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan	<input type="checkbox"/> Ditindaklanjuti / diselesaikan	
	<input type="checkbox"/> Disetujui / diproses lebih lanjut	

Dengan Catatan

**Diteruskan :**

<input type="checkbox"/> Direktur Keuangan	<input type="checkbox"/> Diteliti dan di evaluasi	<input checked="" type="checkbox"/> Kadi Akuntansi
<input type="checkbox"/> Kadiv Keuangan Perusahaan	<input type="checkbox"/> Ditindaklanjuti / diselesaikan	
<input type="checkbox"/> Kadep Pembayaran	<input type="checkbox"/> Disetujui / diproses lebih lanjut	

Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.  
Demikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih.

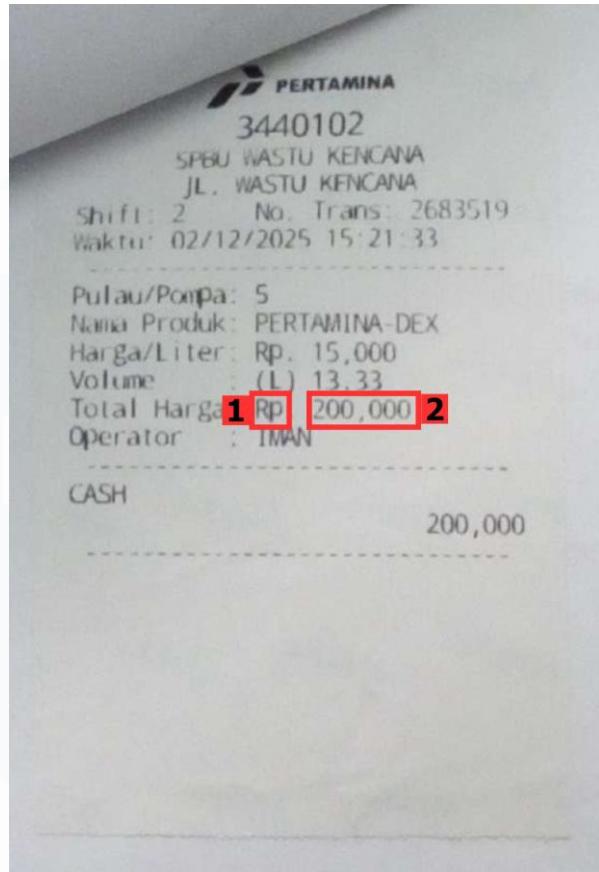
Bandung,  
Disetujui Oleh  
Plt. Manager Akuntasi Keuangan Plt. Kepala Divisi Akuntansi

Signature  
Sandra  
872089

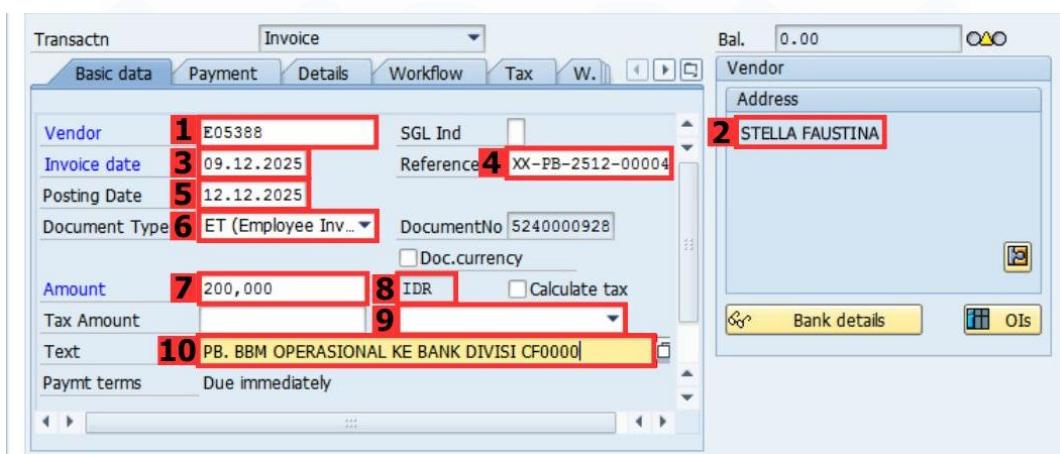
Signature  
Bill Henderson  
817021

5 

Picture 3.125 PB Request Form  
Source: PT Dirgantara Indonesia (2025)



Picture 3.126 PB Invoice  
Source: PT Dirgantara Indonesia (2025)



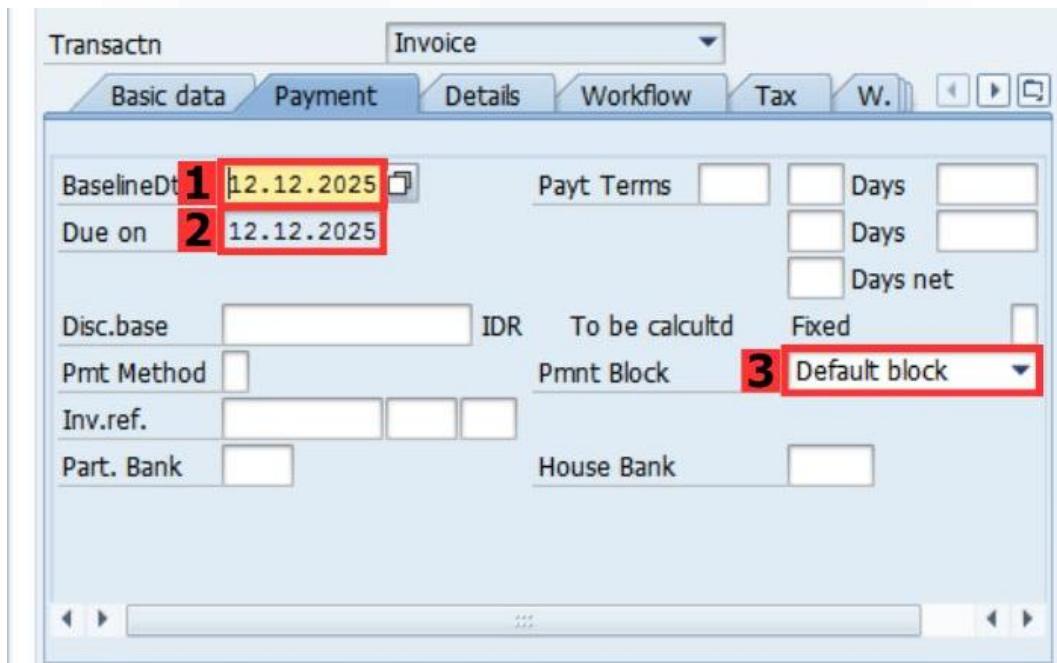
Picture 3.127 PB Basic Data Tab Verification  
Source: PT Dirgantara Indonesia (2025)

4) Verify the Accuracy of Information in the Payment Tab and Adjust the Baseline Date

Adjust Baseline Date

Follow posting date.

Verify Payment Block Settings



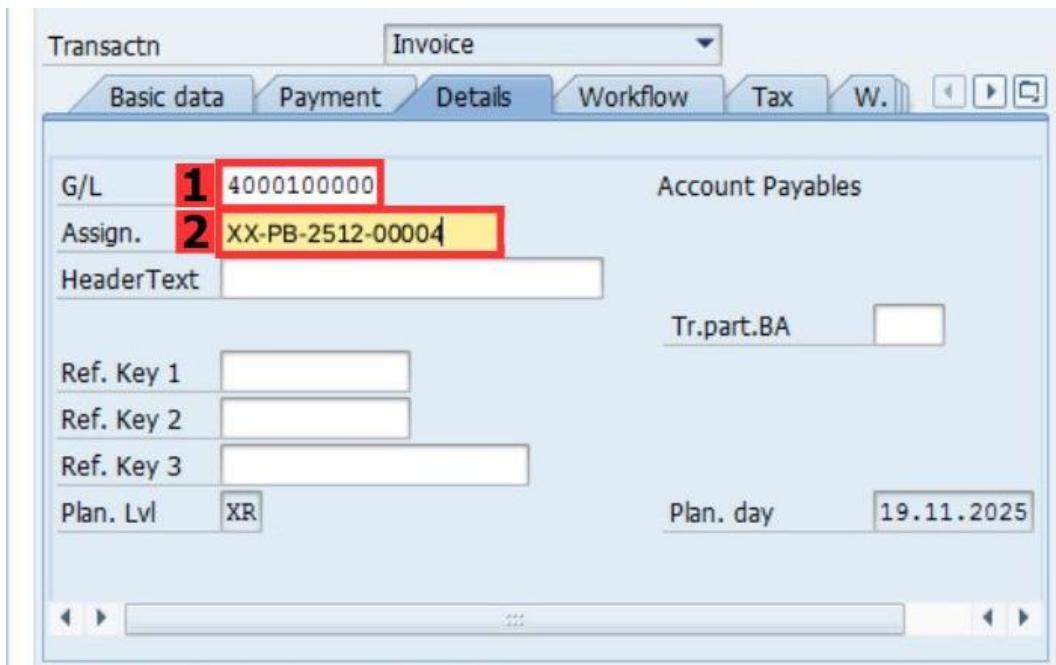
Picture 3.128 PB Payment Tab Verification  
Source: PT Dirgantara Indonesia (2025)

5) Verify the Accuracy of Information in the Details Tab and Correct Discrepancies

Open Details Data Entry Tab

Verify Liability General Ledger Account

Verify Assignment Document Number



Picture 3.129 PB Details Tab Verification

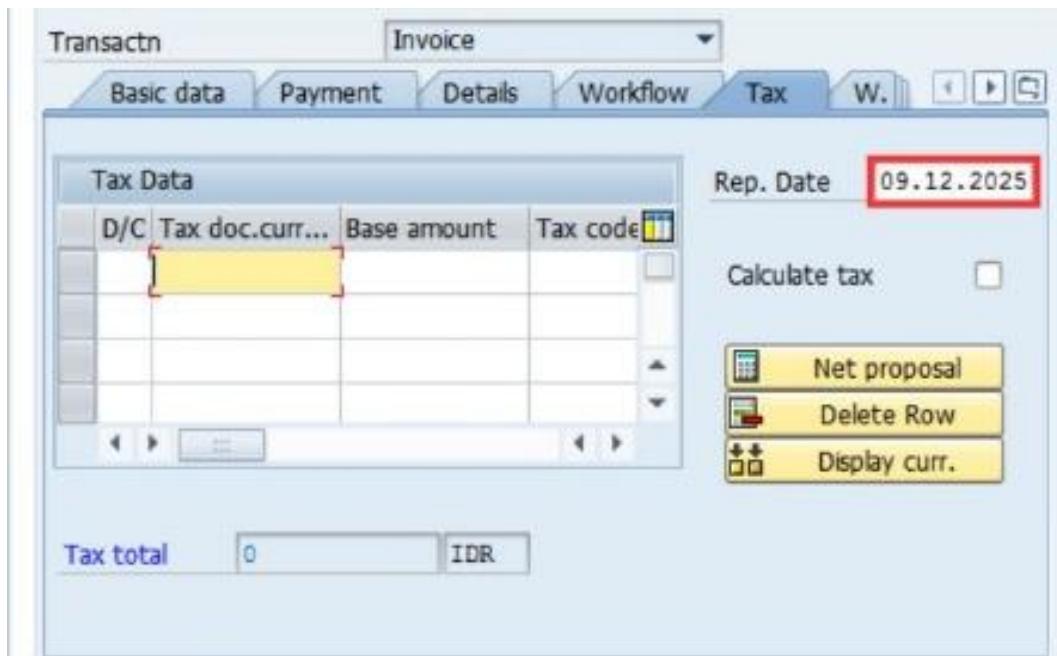
Source: PT Dirgantara Indonesia (2025)

- 6) Verify the Accuracy of Information in the Tax Tab and Correct Discrepancies

Open Tax Data Entry Tab

Verify Reporting Date

Match with invoice date.



Picture 3.130 Tax Tab Verification  
Source: PT Dirgantara Indonesia (2025)

7) Verify the Accuracy of Information in the Expense Distribution Area and Correct Discrepancies

Verify Assignment in Expense Recognition Area

Match with Assignment in liability control area.

Verify Transaction Explanation in Expense Recognition Area

1 Items ( No entry variant selected )									
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...	Co
<input checked="" type="checkbox"/>	6293060000	Operational ...	Debit ▼	200,000	XX-PB-2512-00004		BY, BBM OPE	?	I0
			Debit ▼	1			2	?	I0
			Debit ▼				3	?	I0
			Debit ▼					?	I0
			Debit ▼					?	I0
			Debit ▼					?	I0
			Debit ▼					?	I0
			Debit ▼					?	I0

Picture 3.131 PB Expense Disbursement Area Verification (1)  
Source: PT Dirgantara Indonesia (2025)

## Verify Cost Center and Internal Order

### Picture 3.132 PB Work Budget Plan

Picture 3.133 PB Expense Disbursement Area Verification (2)  
Source: PT Dirgantara Indonesia (2025)

Check Profit Center as well

### Picture 3.134 PB Expense Disbursement Area Verification (3)

Source: PT Dirgantara Indonesia (2025)

## Verify Purchase Order Number and Contract Number in Expense Recognition Area

### Picture 3.135 PB Expense Disbursement Area Verification (4)

Source: PT Dirgantara Indonesia (2025)

8) Simulate the Journal Entry, Verify the Accuracy of Accounts, and Post the Entry to the General Ledger

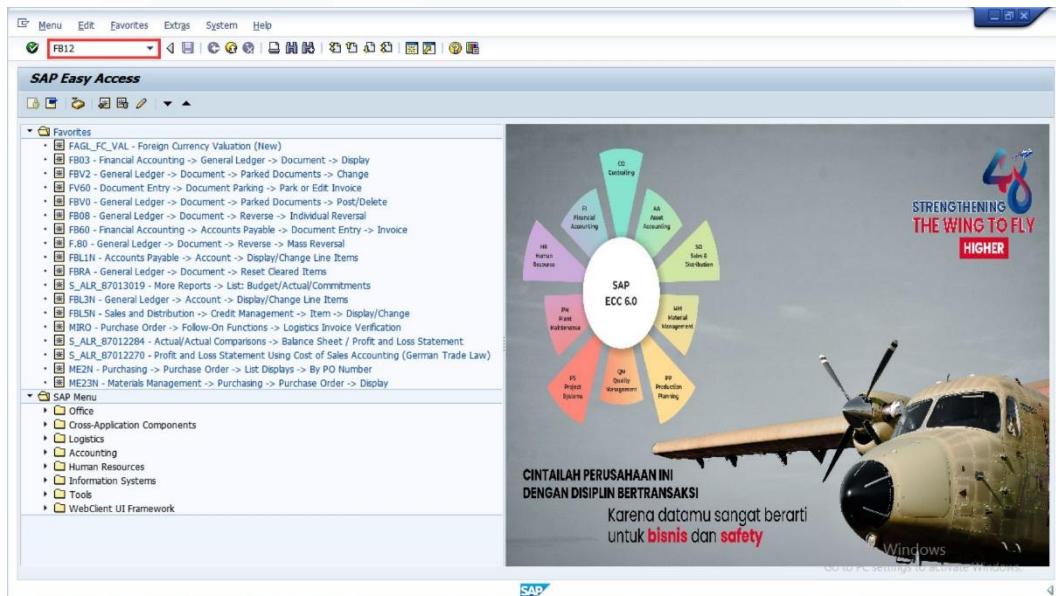
The preferred layout choice of the Liabilities and Equity Accounting Unit is “/FINACC”.

Item	Cost Ctr	Profit Ctr	Alt. Acct	BusA	PK	Account	Account short text	Assignment	Is	LCurr	Amount in LC	Cracy	Amount	Text	G/L acct	NBS element
1		F11		311	EO5388	STELLA FAUSTINA	XX-PB-2512-00004	USD		12.00	IDR	200,000	-FB_BSM_OPERAS	40001000000	1	
2	vvvvv000000	XX00000000	708	40	6293060000	Operational transpor	XX-PB-2512-00004	USD		12.00	IDR	200,000	BY_BSM_OPERAS	6293060000	2	

### Picture 3.136 Operational Transportation Expense Journal

Source: PT Dirgantara Indonesia (2025)

### 9) Print Proof of Transaction Posting from SAP



Picture 3.137 SAP Home Page FB12

Source: PT Dirgantara Indonesia (2025)

Select Type of Correspondence (ZSTAN or Standard Form)

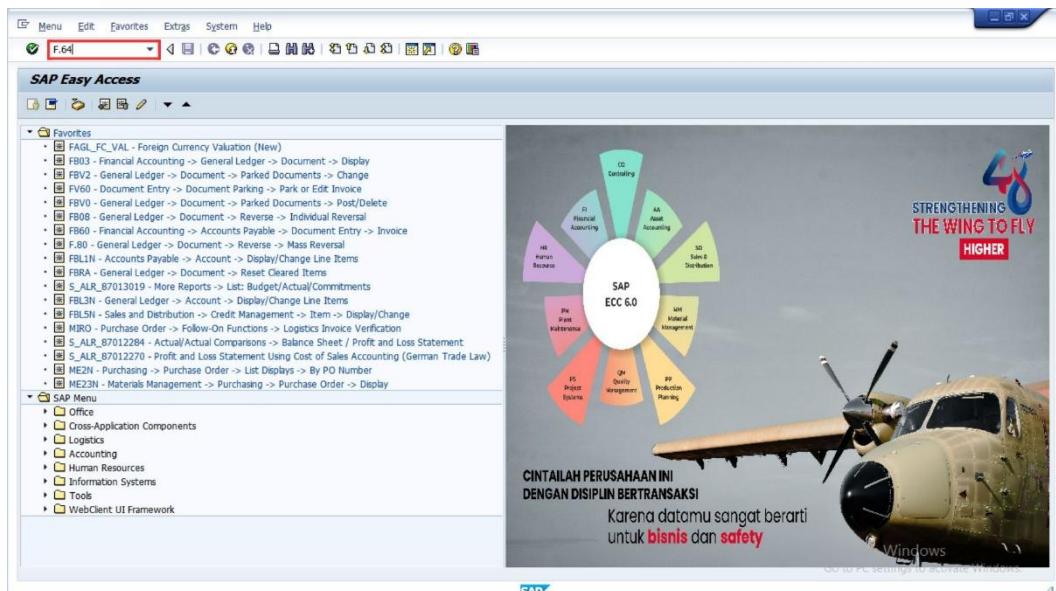
Enter Document Number and Fiscal Year



Picture 3.138 PB Filled Standard Form Request

Source: PT Dirgantara Indonesia (2025)

Return to Home Page Again and Open Maintain Correspondence Request Function



Picture 3.139 SAP Home Page F.64

Source: PT Dirgantara Indonesia (2025)

Fill Page with Correspondence Type, Company Code, Document Number Range, Fiscal Year, and Date of Request to Maintain Print Request Then Execute

**Maintain Correspondence Requests**

General Selections

Correspondence	1 ZSTAN	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Company code	2 1000	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Account type	<input type="text"/>	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Open item account	<input type="text"/>	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Document number	3 5240000928	to	4 5240000929	<input type="button" value="&lt;--"/>
Fiscal year	5 2025	to	<input type="text"/>	<input type="button" value="&lt;--"/>
User	<input type="text"/>	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Date of request	6 12.12.2025	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Time of request	00:00:00	to	00:00:00	<input type="button" value="&lt;--"/>
Print Date	<input type="text"/>	to	<input type="text"/>	<input type="button" value="&lt;--"/>
Cash journal number	<input type="text"/>	to	<input type="text"/>	<input type="button" value="&lt;--"/>

Picture 3.140 PB Filled Maintain Correspondence Request  
Source: PT Dirgantara Indonesia (2025)

Select Correspondence Request and Print Proof of Posting

**Maintain Correspondence Requests**

PTDI Production Environment Bandung Correspondence Maintain Date 12.12.2025 Page 1

Corr. CoCd Acct/doc.	User	Date	Time	Print date
Sort Corr. CoCd AcTyp Acct Doc.no. Fis.Yr Date Time Print				
Correspondence ZSTAN Company code 1000 Standard Form				
ZSTAN 1000 5240000928 2025 130007		12.12.25	16:25:21	
ZSTAN 1000 5240000929 2025 130007		12.12.25	16:25:31	

Picture 3.141 PB Select Correspondence  
Source: PT Dirgantara Indonesia (2025)

Internal posting document	Page	1
Comp. code.. I000 PT. Dirgantara Indonesia		
Doc.type.... ET Employee Invoice		
Doc. number. 5240000928	Fiscal yr...	2025
Refernce.... XX-PB-2512-00004	Currnicy.....	IDR
Doc. date .. 09.12.2025	Convert rate /16.66800	Convr.date.. 12.12.2025
Local currnicy USD Company code currency		Conv. date 2 Translation date
2. Loc.curr. IDR Hard currency		
Translation taking transaction currency as a basis		
Posting date 12.12.2025	Posting per.	12
Entry date 12.12.2025	Entrd by...	130007
Refrnre typ. BKPF	Refrnre key	5240000928I0002025
Vendor line items		
Post.key.... 31 Invoice		Line item.. 001
Vendor..... E05388 STELLA FAUSTINA		
G/L account. 4000100000 Account Payables		
Amount..... 200,000 IDR Credit		
LC amount... 12.00 USD		
Hard cur.amt 200,000 IDR		
Csh dsct base 200,000 IDR		
Baseline date12.12.2025		
Payment blockR Default block		
Assignment.. XX-PB-2512-00004		
Text..... PB. BBM OPERASIONAL KE BANK DIVISI CF0000		
Planning date12.12.2025		
Planning lev1XR		
G/L account line items		
Post.key.... 40 Debit entry		Line item... 002
Account..... 6293060000 Operational transportation cost		
Amount..... 200,000 IDR Debit		
LC amount... 12.00 USD		
Hard cur.amt 200,000 IDR		
Cost center YYXX000000 Corporate Finance		
Profit centerXX00000000 Dir of Finance, Risk Management & HR		
Order..... 6293060CF00L Operational transportation cost		
Assignment.. XX-PB-2512-00004		
Text..... BY. BBM OPERASIONAL KE BANK DIVISI CF0000		
End of document		
		Bandung, 12th December 2025
		-----
		Authorized Person

Picture 3.142 PB Printed Proof of Posting  
Source: PT Dirgantara Indonesia (2025)

- 10) Attach Proof of Posting to Expense Reimbursement File and Return to the Liabilities and Equity Accounting Unit

### **3.2.13. Posting Production Fuel Expense Transactions**

Posting production fuel expense transactions to the SAP General Ledger is the process of finalizing and recording journal entries related to fuel expenses incurred to support production activities. After the production fuel expense transactions have been journalized and parked in SAP based on the approved payment request submissions, the Liabilities and Equity Accounting Unit performs the posting process. This stage involves reviewing the parked journal entries by adjusting the posting date to the current accounting period, completing required document references, and verifying the accuracy of account classifications and transaction amounts. Any identified discrepancies are corrected prior to posting to ensure compliance with internal procedures and accounting standards. Once verified, the journal entries are posted to the SAP General Ledger, formally recognizing the production fuel expenses and related liabilities in the company's financial records. This assignment is carried out continuously throughout the year as part of routine accounting operations, and during the author's internship period, posting of Transfer Note file expense transactions were performed approximately 45 times.

The following section explains the procedure for posting production fuel expense transactions:

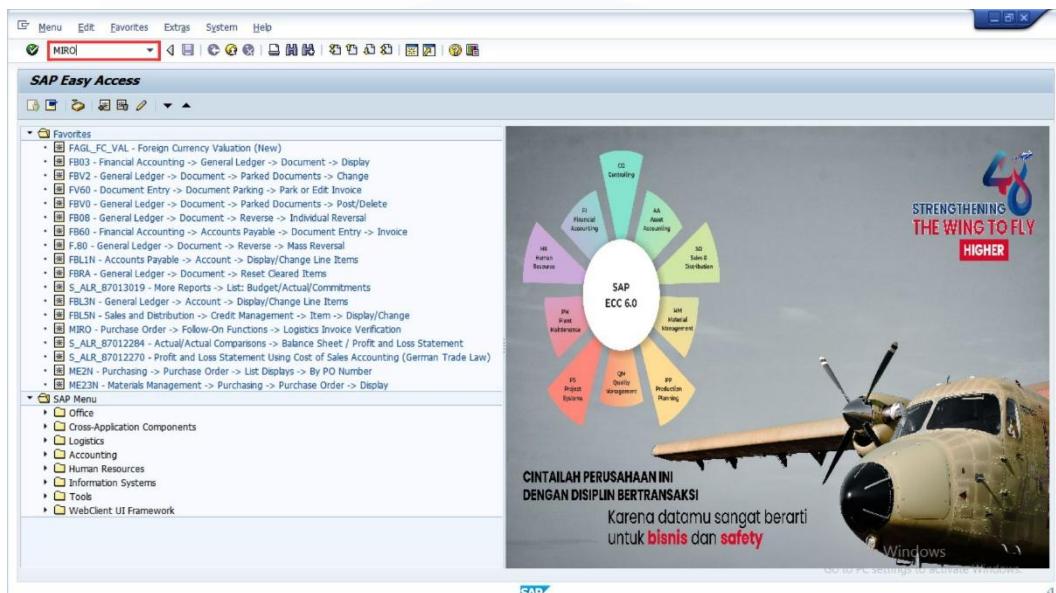
- 1) Receive Transfer Note Payment Request Submission File with Journalized Transaction

1 1743  
Hal 1/1

LEMBAR DISPOSISI - AK					
NOMOR AGENDA	3026B		RAHASIA	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
TANGGAL AGENDA	03/12/2025		PENTING		
TANGGAL SURAT	28/11/2025		SEGERA		
			BIASA		
KEPADA	KADIV AKUNTANSI				
DARI	KADIV MANAJEMEN RANTAI PASOK				
NOMOR SURAT	XX0000-NT-2511-00048				
PERIHAL	PENGAJUAN PERMINTAAN PEMBAYARAN				
<b>2</b> NAMA SUPPLIER		MINYAK MANTAP, PT			
NILAI		IDR 6.664.000,00			
<input type="checkbox"/> YANG BEREDAR ASLI <input type="checkbox"/> YANG BEREDAR COPY / TINDASAN					
DITERUSKAN KEPADA :		TANGGAL PARAF	URAIAN DISPOSISI		
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KELUANGAN AK1000 <input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000 <input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000 <input type="checkbox"/>			<input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN <input type="checkbox"/> AGAR DITINDAK LANJUT DISELESAKAN <input checked="" type="checkbox"/> UNTUK DITELITI & DIEVALUASI <input type="checkbox"/> SETUJU UNTUK DIPROSES LEBIH LANJUT <small>SEBUAH ATURAN PERUSAHAAN</small> <input type="checkbox"/> SARANTANG & MONITOR PELAKUANAN <input type="checkbox"/> FILE		
<span style="border: 1px solid red; padding: 2px;">3</span> 					
<small>Bu Sally &amp; him</small> <small>Mohon FU</small> <small>TTD 4/12-64</small> <small>Bandung, 04 DEC 2025</small> <small>PLT. KADIV AKUNTANSI</small> <small>Signature</small> <small>Bill Henderson</small>					
<input type="checkbox"/> Kadep Pembayaran		<input type="checkbox"/> Disetujui / diproses lebih lanjut			
Pengajuan akan ditransfer ke Rekening Supplier Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terima kasih.					
<small>Bandung,</small> <small>Disetujui Oleh</small> <small>Pit. Manager Akuntasi Keuangan Pit. Kepala Divisi Akuntansi</small>					
					
<small>Sandra 98202</small>  <small>Bill Henderson 09273</small> 					

Picture 3.143 Received Transfer Note File  
Source: PT Dirgantara Indonesia (2025)

## 2) Open Parked Entry in SAP



Picture 3.144 SAP Home Page MIRO

Source: PT Dirgantara Indonesia (2025)



Picture 3.145 NT Parked Document Identification

Source: PT Dirgantara Indonesia (2025)

3) Verify the Accuracy of Information in the Basic Data and Purchase Order Reference Tab, Adjust the Posting Date, and Correct Discrepancies

Verify Invoice Date

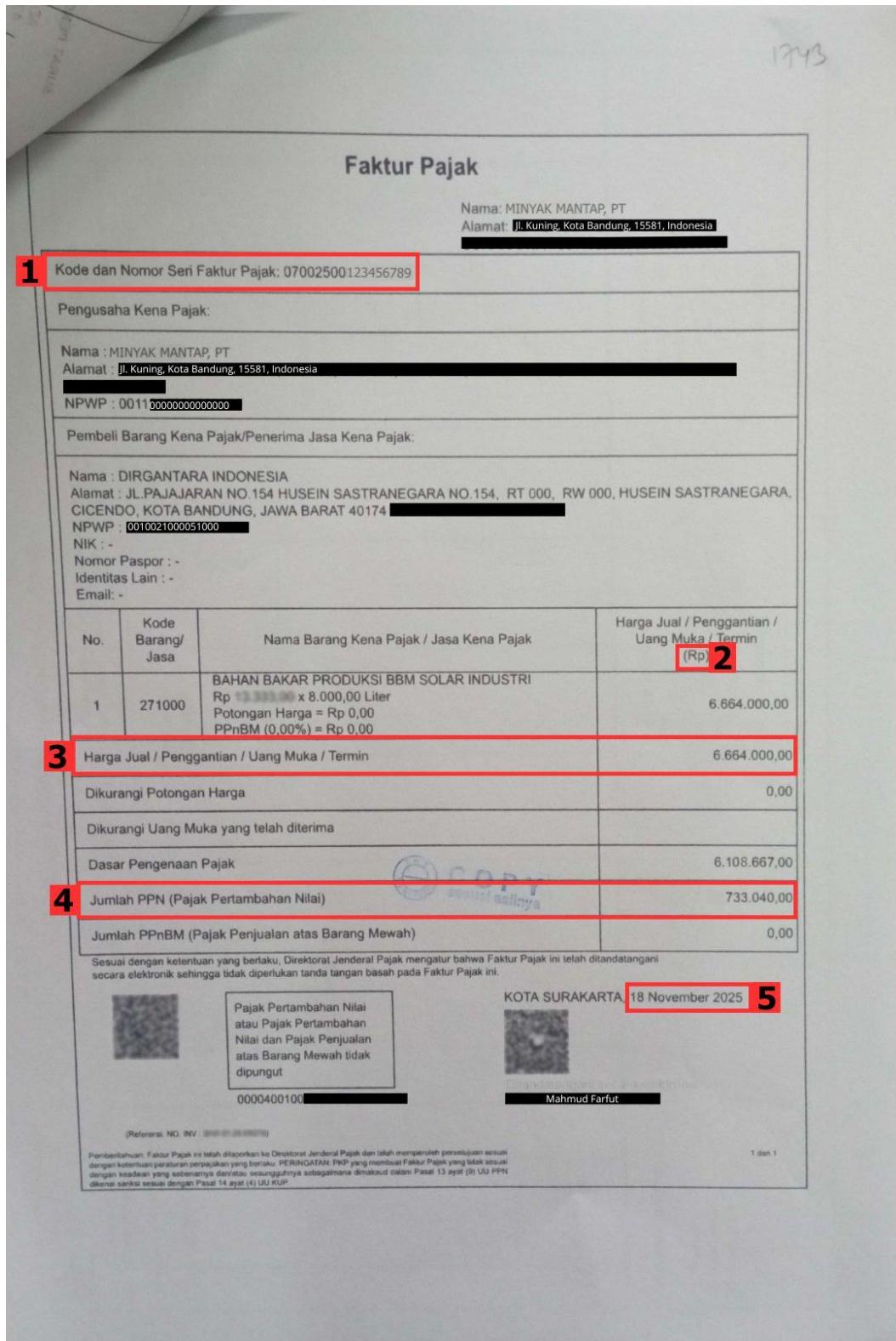
Adjust Posting Date

Verify the Reference Document Number

Verify Amount and Currency

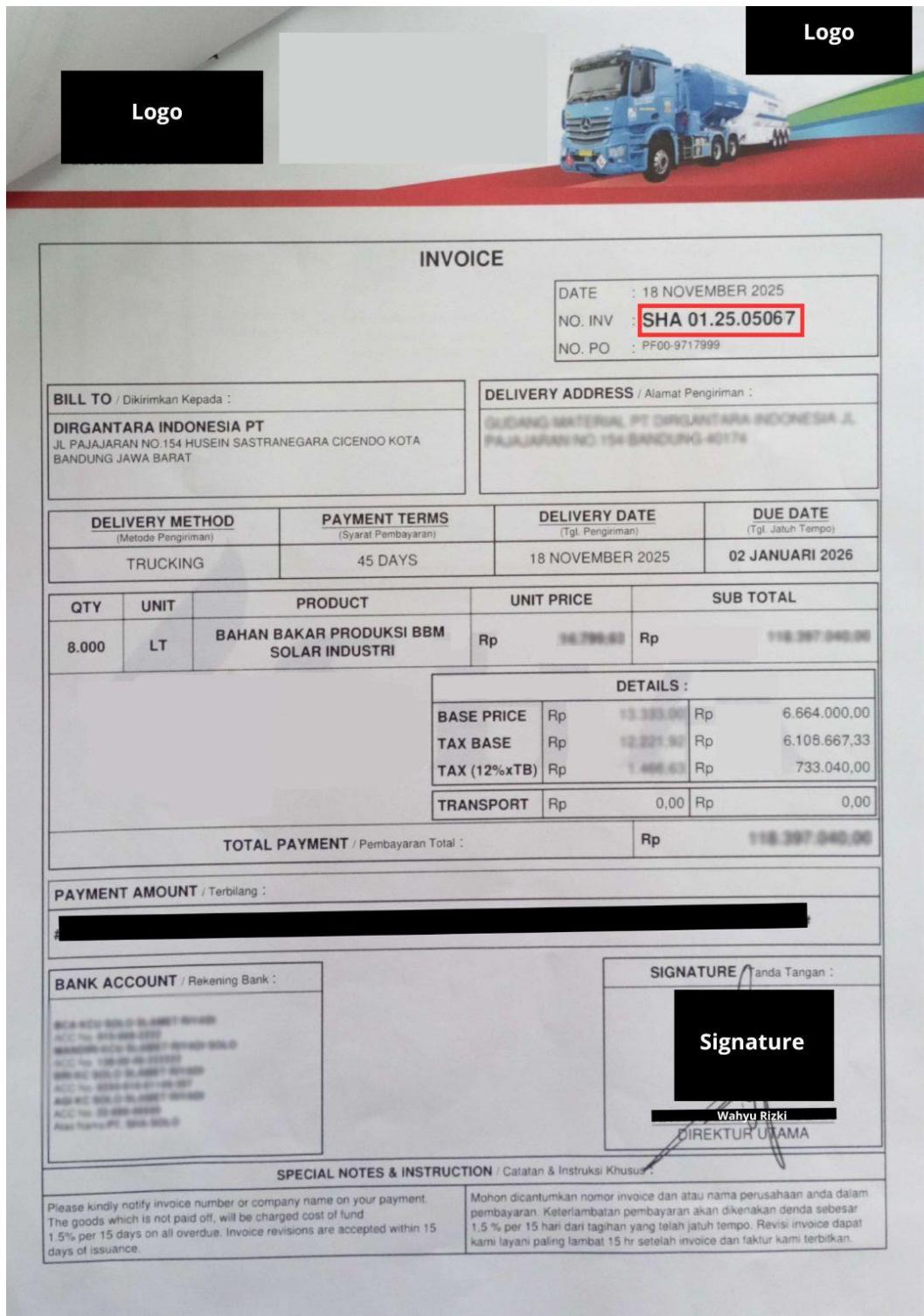
Verify Tax Code

Verify Transaction Explanation and Purchase Order Number



Picture 3.146 NT Tax Invoice

Source: PT Dirgantara Indonesia (2025)



Picture 3.147 NT Invoice

Source: PT Dirgantara Indonesia (2025)

**PT DIRGANTARA INDONESIA**  
**AEROSPACE (IAe)**  
 Jl. Pajajaran 154 Bandung 40174 Indonesia  
 Telp. 62-22-6054859 Fax 62-22-6032972

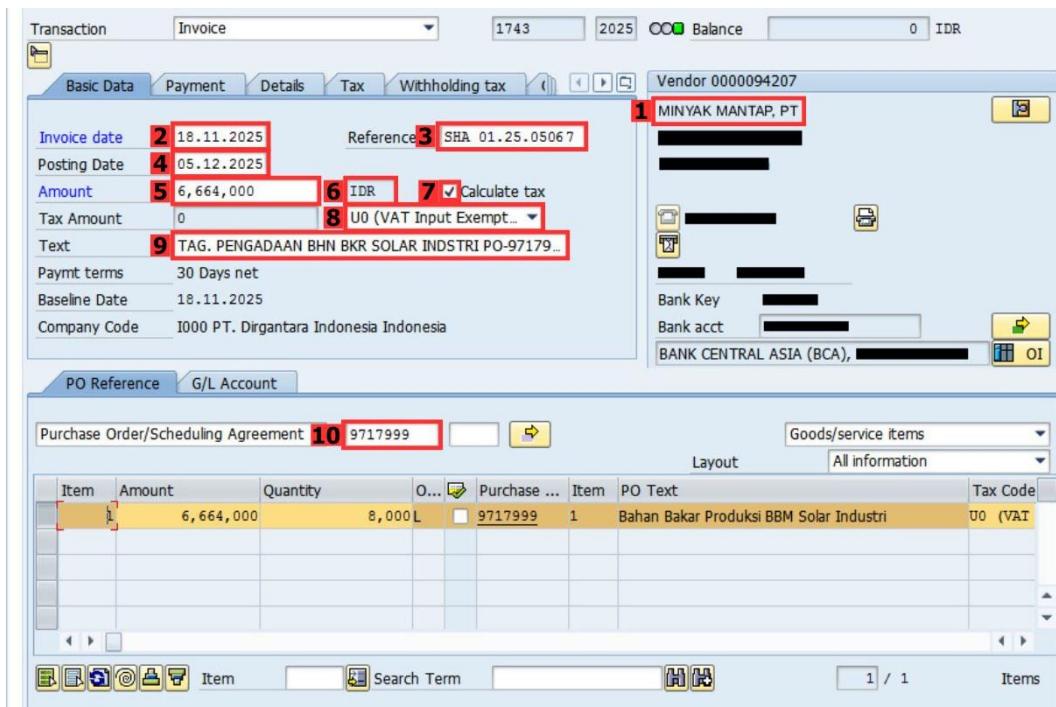
**1 NON AIRCRAFT**

**SURAT PESANAN**

<p>Kepada Yth :  <b>MINYAK MANTAP, PT</b>  <b>Jl. Kuning, Kota Bandung, 15581, Indonesia</b>    <b>Telp.</b> :   <b>Fax</b> :</p>	<p><b>2</b> Surat Pesanan Nomor : PF00-9717999 Rev. -    Total Harga Sebelum Pajak : IDR 6,664,000    Total Harga Nilai Lain : IDR 97,775,300    Total Harga Setelah Pajak : IDR 98,337,040    Kondisi pembayaran :    Purchase Requisition No. : Lihat Lampiran    Penawaran Sdr.No. :    Hasil Negoisasi No. : BY EMAIL, 17-11-2025</p>
<p>Harap dikirim barang ke gudang kami sesuai dengan jumlah, spesifikasi dan harga seperti tercantum dalam lampiran berikut dengan ketentuan-ketentuan sebagai berikut dalam Surat Pesanan ini.</p> <p>Syarat-syarat Pengiriman :</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Barang dan/ atau Jasa harus dikirim dan/ atau diselesaikan oleh Supplier secara menyeluruh baik item, maupun jumlah per item penyerahan barang dan/ atau Jasa selambat-lambatnya tanggal 28.11.2025</li> <li><input type="checkbox"/> Barang dan/ atau Jasa dikirim dan/ atau diselesaikan oleh Supplier secara bertahap sesuai dengan item, jumlah item dan jadwal penyerahan sebagai berikut : Lihat Lampiran</li> <li><input checked="" type="checkbox"/> Barang dan/ atau Jasa akan dikirim dan/ atau diselesaikan oleh Supplier</li> </ul> <p>Cara Pembayaran : TT (net 30 days)</p> <p>Bank : BANK MANDIRI</p>	
<p>Tempat Penyerahan :</p> <p>Forwarder Agent :    NPWP PT. Dirgantara Indonesia : 01.002.██████████</p> <p>Catatan untuk rekanan :</p> <ul style="list-style-type: none"> <li>- Nomor Surat Pesanan (SP) harus dicantumkan pada semua dokumen dan surat menyurat yang berhubungan dengan SP ini.</li> <li>- Apabila pengiriman barang tidak sesuai dengan ketentuan SP ini, maka akan dikenakan sanksi sebagaimana tercantum dalam syarat-syarat umum pengadaan dalam negeri.</li> <li>- Pengiriman yang tidak sesuai dengan ketentuan yang dipersyaratkan dalam Perikatan, maka Pembeli berhak mengajukan claim.</li> <li>- Berdasarkan hal diatas, apabila Penjual melakukan kelalaian lebih dari 2 kali akan dikeluarkan dari daftar rekanan PT.DI.</li> <li>- Keterlambatan atas Pengiriman Barang atau Jasa dari tanggal yang telah disepakati pada SP, maka Penjual akan dikenakan denda keterlambatan sebesar 1 0/00 (Satu Permil) perhari dari nilai kontrak atau nilai bagian kontrak.</li> <li>- Para pihak harus menerapkan sistem dan/atau ISO 37001 anti-penyupuan dan anti-korupsi. Para pihak tidak boleh menawarkan atau memberikan manfaat apa pun (termasuk komisi, hadiah, keramahatan, atau gratifikasi, baik berupa uang maupun barang) kepada siapa pun dengan maksud secara tidak benar yang dapat mempengaruhi orang tersebut dari tugasnya.</li> <li>- Penyedia barang dan/atau jasa wajib menandatangani form syarat - syarat umum dan pakta integritas yang merupakan bagian yang tidak terpisahkan dari SP.</li> </ul>	
<p>Yang Bertandatangan dibawah ini    Bertindak sebagai perwakilan dari  <b>PT/CV MINYAK MANTAP, PT</b></p> <p>Menyatakan persetujuan atas isi dan maksud Surat    ini</p> <p><b>Signature</b></p> <p><b>Febrian Ramadhan</b>  <b>TANGGAL</b> :</p>	<p><b>Signature</b></p> <p><b>Fajar Rahman</b>  <b>KEPALA DIVISI MANAJEMEN RANTAI PASOK</b>  <b>TANGGAL</b> : <b>24/11/24</b></p>

Lembar 1 : Supplier, Lembar 2 : Buyer, Lembar 3 : Finance, Lembar 4 : Planner, Lembar 5 : Receiving Inspection  
 Jalan Pajajaran 154 Bandung 40174, Indonesia PO BOX 1562 BD Telp. (022) 633911 Fax.(022) 633912 Telex 26295 PTDI BD IA  
 - Printed by PT.Dirgantara Indonesia System / SAP

Picture 3.148 NT Purchase Order  
 Source: PT Dirgantara Indonesia (2025)



Picture 3.149 Basic Data Tab and PO Reference Verification

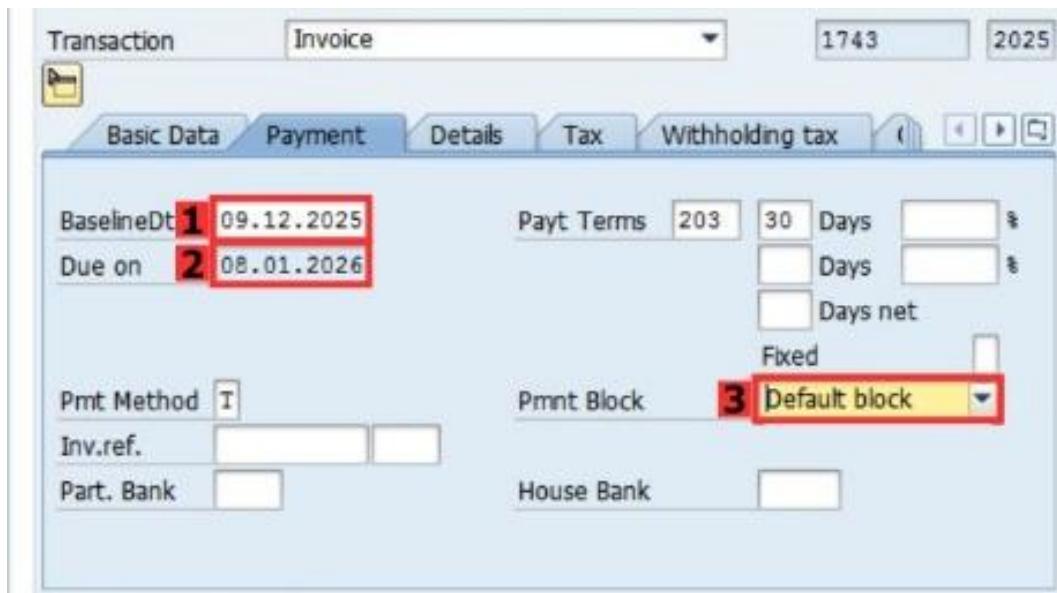
Source: PT Dirgantara Indonesia (2025)

4) Verify the Accuracy of Information in the Payment Tab and Adjust the Baseline Date

Adjust Baseline Date

Match posting date.

Verify Payment Block Settings



Picture 3.150 NT Payment Tab Verification  
Source: PT Dirgantara Indonesia (2025)

- 5) Verify the Accuracy of Information in the Details Tab and Correct Discrepancies

Verify Document Type

Verify Assignment Purchase Order Number

Verify Header Text Tax Invoice Number

Verify Liability General Ledger Account

Transaction Invoice 1743 2025

Basic Data Payment Details Tax Withholding tax

Unpl. Del. Csts			
Currency	IDR	Exch. Rate	/16.63200
Doc. Type	<b>1 PW (Non product Invo</b>	Inv. Party	94207
Assignment	<b>2 0009717999</b>	G/L	<b>3 4000100000</b>
Header Text	<b>4 07002500123456789</b>	Plan. Lvl	Planning Day

Picture 3.151 NT Details Tab Verification  
Source: PT Dirgantara Indonesia (2025)

6) Verify the Accuracy of Information in the Tax Tab and Correct Discrepancies

Verify Reporting Date

Match with invoice date.

Transaction Invoice 1743 2025

Basic Data Payment Details Tax Withholding tax

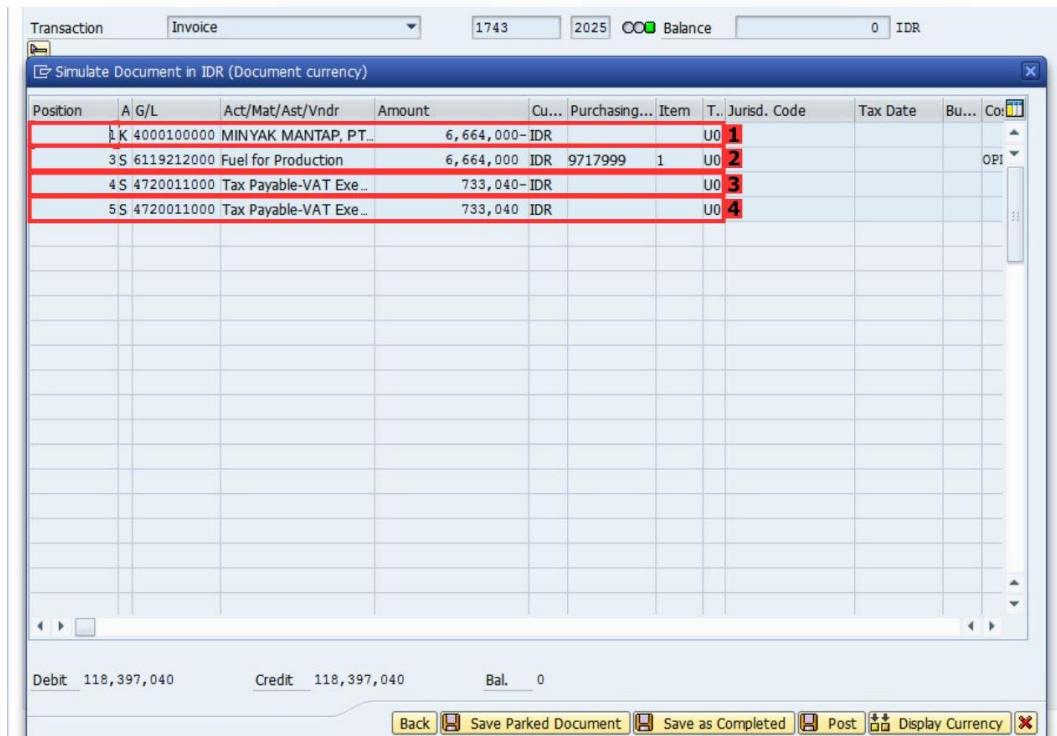
Tax Data				Rep. Date
D/C	Tax doc.curr...	Base amount	Tax code	18.11.2025
H	0	6,664,000	U0 (VAT)	

Calculate tax

Net proposal  
Delete Row  
Display curr.

Picture 3.152 Tax Tab Verification  
Source: PT Dirgantara Indonesia (2025)

7) Simulate the Journal Entry, Verify the Accuracy of Accounts, Post the Entry to the General Ledger, and Record the SAP Document Number



The screenshot shows the SAP ERP interface with the following details:

**Header:**

- Transaction: Invoice
- Document Number: 1743
- Year: 2025
- CO Balance: 0 IDR

**Table:** Simulate Document in IDR (Document currency)

**Journal Lines:**

Position	A G/L	Act/Mat/Ast/Vndr	Amount	Cu...	Purchasing...	Item	T. Jurisd. Code	Tax Date	Bu...	Co...
1	1K 4000100000 MINYAK MANTAP, PT...	6,664,000	0 IDR			U0	1			
2	3S 6119212000 Fuel for Production	6,664,000	0 IDR	9717999	1	U0	2			OP1
3	4S 4720011000 Tax Payable-VAT Exe...	733,040	0 IDR			U0	3			
4	5S 4720011000 Tax Payable-VAT Exe...	733,040	0 IDR			U0	4			

**Bottom Summary:**

- Debit: 118,397,040
- Credit: 118,397,040
- Bal.: 0

**Buttons:**

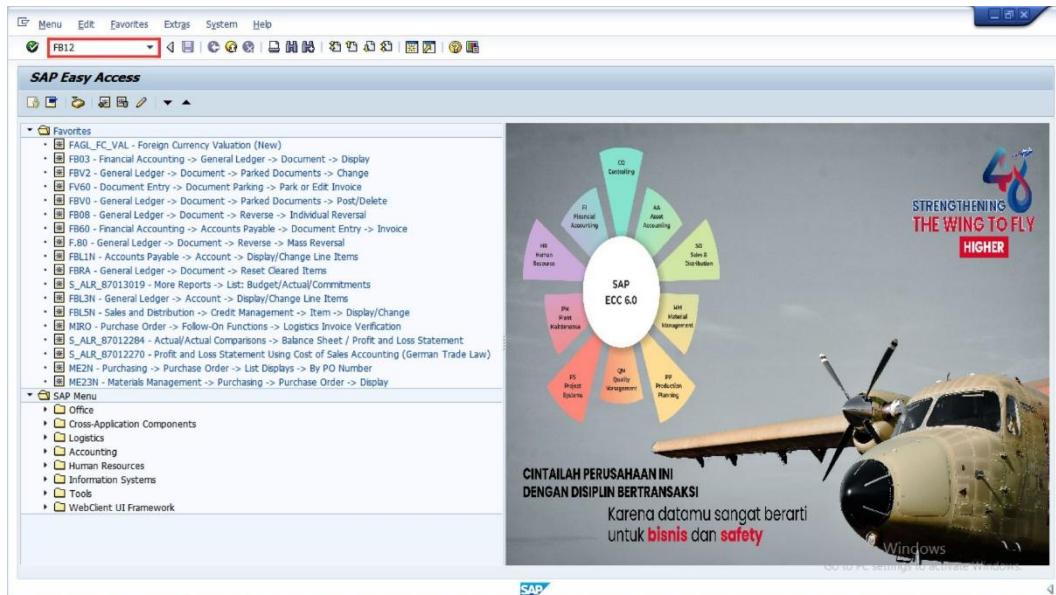
- Back
- Save Parked Document
- Save as Completed
- Post
- Display Currency
- Close

Picture 3.153 Production Fuel Purchase Journal  
Source: PT Dirgantara Indonesia (2025)

Reopen Incoming Invoice Number to Identify Document Number and Note on Transfer Note Document

8) Print Proof of Transaction Posting from SAP

UNIVERSITAS  
MULTIMEDIA  
NUSANTARA



Picture 3.154 SAP Home Page FB12  
Source: PT Dirgantara Indonesia (2025)

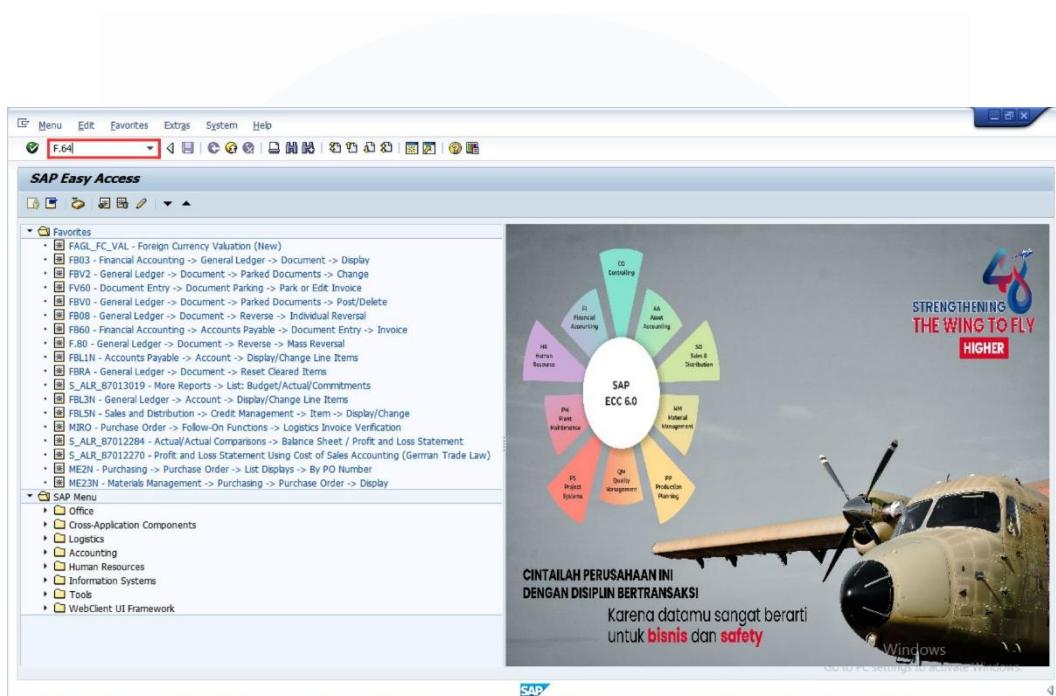
Select Type of Correspondence (ZSTAN/Standard Form)

Enter Document Number and Fiscal Year

Company Code	I000
Document Number	1 2000934
Fiscal Year	2 2025

Picture 3.155 NT Filled Standard Form Request  
Source: PT Dirgantara Indonesia (2025)

Return to Home Page Again and Open Maintain Correspondence Request Function



Picture 3.156 SAP Home Page F.64  
Source: PT Dirgantara Indonesia (2025)

Fill Page with Correspondence Type, Company Code, Document Number Range, Fiscal Year, and Date of Request to Maintain Print Request Then Execute

General Selections	
Correspondence	1 ZSTAN
Company code	2 1000
Account type	3
Open item account	4
Document number	3 2000870
Fiscal year	5 2025
User	6
Date of request	6 09.12.2025
Time of request	7 00:00:00
Print Date	8
Cash journal number	9

Picture 3.157 Filled Maintain Correspondence Request  
Source: PT Dirgantara Indonesia (2025)

Select Correspondence Request and Print Proof of Posting

<b>Maintain Correspondence Requests</b>							
PTDI Production Environment		Correspondence Maintain		Date 09.12.2025	Page 1		
Corr. CoCd Acct/doc.	User	Date	Time	Print date			
Sort Corr. CoCd AcTyp Acct Doc.no. Fis.Yr Date Time Print							
Correspondence ZSTAN Company code I000 Standard Form							
ZSTAN I000 2000870	2025 150314	09.12.25	09:52:45				
ZSTAN I000 2000885	2025 150314	09.12.25	09:52:25				
ZSTAN I000 2000932	2025 150314	09.12.25	09:51:11				
ZSTAN I000 2000933	2025 150314	09.12.25	09:51:29				
ZSTAN I000 2000934	2025 150314	09.12.25	09:52:01				

Picture 3.158 Select Correspondence  
Source: PT Dirgantara Indonesia (2025)

Internal posting document		Page
Comp. code... 1000 PT. Dirgantara Indonesia		1
Doc.type... PW Non product Invoice		
Doc. number... 2000934	Fiscal yr... 2025	
Reference... SHA 01.25.05067		
Doc. date .. 18.11.2025	Currncry.... IDR	
Loca... currency US\$ Company code currency		
Convert rate 15.6320	Convr.date.. 05.12.2025	
2. Loc.cur. IDR Hard currency		
Translation taking transaction currency as a basis	Conv. date 2 Translation date	
Posting date 05.12.2025	Posting per. 12	
Entry date 09.12.2025	Entryd by... [REDACTED]	
DocHdr text. 07002500123456789		
Refrcn.typ. RMRE	Refrcn key 00000017432025	
Vendor line Items		
Post.key.... 31 Invoice		Line item... 001
Vendor..... 94207	MINYAK MANJARAP PT	
G/L account 40001000000 Account Payables		
Amount..... 6,664,000 IDR Credit		
LC amount... 413.18 USD		
Hard cur. amnt 6,664,000 IDR		
Tax code... UU VAT Input Exempted/Deferred (Q43) - 12%		
Cash dact base 6,664,000 IDR		
Payment terms203		
Days/perc... 0.000		
Base date09.12.2025		
Payment blockR Default block		
Pymt method..T Bank Transfer		
Assignment... 0009717899		
Text..... TAG PENGADAAN BHN BKR SOLAR INDSTRI PO-9717999		
Planning date09.01.2026		
Planning lev1XR		
G/L account line items		
Post.key.... 81 Assets		Line item... 002
Account.... 6119212000 Fuel for Production		
Amount..... 6,664,000 IDR Debit		
LC amount... 413.18 USD		
Hard cur. amnt 6,664,000 IDR		
Tax code... UU VAT Input Exempted/Deferred (Q43) - 12%		
Plant..... 1007 Corporate.		
Post center Y2X400000 Surface Treatment		
Post center0P00000000 Directorate Operations		
Order..... 6119212X40L Fuel for Production		
Purch.doc... 9717999 00001 01		
Quantity.... 8,000 L		
Quannty in OnE 8,000 L		
G/L account line Items		Line item automatically created

Picture 3.159 NT Printed Proof of Posting

Source: PT Dirgantara Indonesia (2025)

## 9) Attach Proof of Posting to Transfer Note Payment Request Submission File and Return to the Liabilities and Equity Accounting Unit

### 3.2.14. Posting Official Travel Expense Transactions

Posting official travel expense transactions to the SAP General Ledger constitutes the final stage of recording travel-related expenses incurred for official company activities. After the official travel expense transactions have been journalized and parked in SAP based on the approved supporting documents, the Liabilities and Equity Accounting Unit conducts a final review of the parked entries. This review includes updating the posting date to the appropriate accounting period, completing required document and reference fields, verifying the accuracy of expense and liability accounts, and correcting any identified discrepancies prior to posting. Upon completion of this verification process, the journal entries are posted to the SAP

General Ledger, thereby formally recognizing official travel expenses in the company's financial records. This assignment is carried out continuously throughout the year as part of routine accounting operations, and during the author's internship period, posting of Invoice Payment file expense transactions were performed approximately 48 times.

The following section explains the procedure for posting official travel expense transactions:

- 1) Receive Invoice Payment Request Submission File with Journalized Transaction

Internal posting document Page 1

**1** Preliminary entry

Comp. code.. 1000 PT. Dirgantara Indonesia  
 Doc.type.. RX FI Invoice (w/o PO)

**2** Doc. number. 3003211 Fiscal yr... 2025  
 Reference.... DWM 08409  
 Doc. date .. 20.10.2025 Currnicy..... IDR  
 Local currncy USD Company code currency  
 Convert rate /16.66600 Convr.date.. 12.11.2025  
 2. Loc.curr. IDR Hard currency Conv. date 2 Translation date  
 Translation taking transaction currency as a basis  
 Posting date 12.11.2025 Posting per. 11  
 Entry date 12.11.2025 Entrd by.... 140297  
 Refrnce typ. BKPF Refrnce key 0003003211I0002025

Vendor line items  
 Post.key.... 31 Invoice Line item.. 001  
 Vendor..... 90392 DUTA PLANE GO NOW

G/L account. 4000100000 Account Payables  
 Amount..... 3,500,000 IDR Credit  
 LC amount.... 81.03 USD  
 Hard cur.amt 3,500,000 IDR  
 Tax code.... U5 VAT Input 1,2 % (> 10 jt)  
 Payment terms203  
 Days/perc... 30 0.000  
 Baseline date20.10.2025  
 Payment blockR Default block  
 Pymt method..T Bank Transfer  
 Assignment.. XX-IN-2511-00007  
 Text..... TAG. TIKET PESAWAT DLM RANGKA RAPAT KAI KFX/IFX  
 Planning date19.11.2025  
 Planning lev1XR

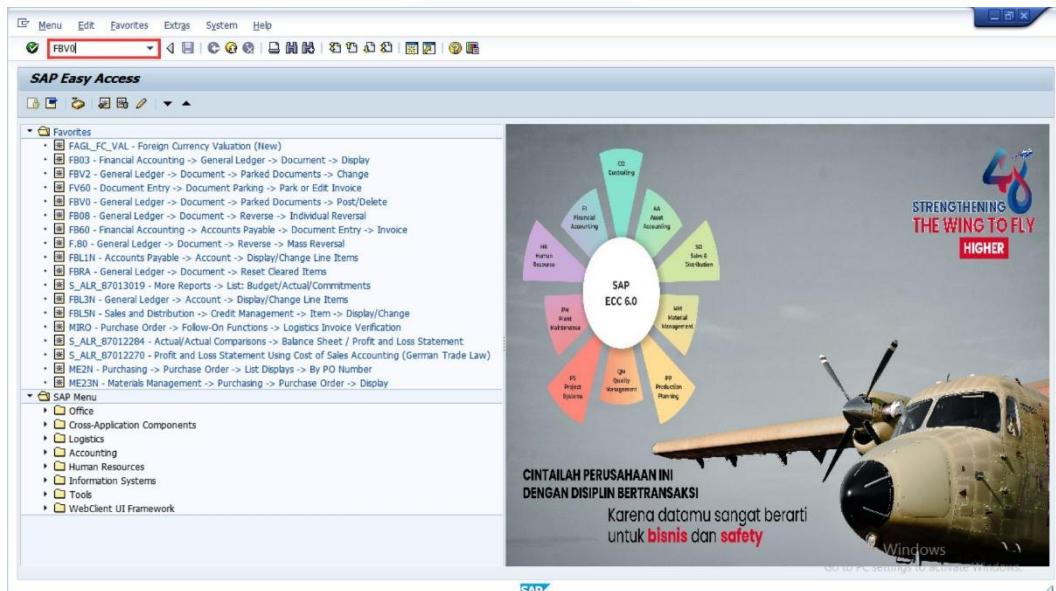
G/L account line items  
 Post.key.... 40 Debit entry Line item... 002  
 Account..... 6292000000 Official traveling - overseas  
 Amount..... 3,500,000 IDR Debit  
 LC amount... 81.03 USD  
 Hard cur.amt 3,500,000 IDR  
 Tax code U5 VAT Input 1,2 % (> 10 jt)  
 Profit centerXX00000000 Technology & Development  
 Assignment.. LG/1854/XX/10/2025

End of document

**3** 

Picture 3.160 Received Invoice File  
 Source: PT Dirgantara Indonesia (2025)

## 2) Open Parked Entry in SAP



Picture 3.161 SAP Home Page FBV0

Source: PT Dirgantara Indonesia (2025)

Enter Company Code, Document Number, and Fiscal Year to Edit Parked Vendor Invoice

Key for Parking		
Company Code	1	I000
Doc. Number	2	3003211
Fiscal Year	3	2025

Picture 3.162 IN Parked Document Identification

Source: PT Dirgantara Indonesia (2025)

## 3) Verify the Accuracy of Information in the Basic Data Tab, Adjust the Posting Date, and Correct Discrepancies

Verify the Vendor

Verify Invoice Date

Verify the Reference Document Number

Adjust Posting Date

Verify Document Type

Verify Amount and Currency

Verify Tax Code

Verify Transaction Explanation

2479A

970  
Hal 1/1

**PENGAJUAN PERMINTAAN PEMBAYARAN**  
Nomor : **XX0000-IN-2511-00007 1**

**Kepada Yth :**

Kepala Divisi Keuangan Perusahaan

Referensi : LG 1854/XX0000/10/2025  
 Nomor Order / Umum : DT0000-FP-2510-00095  
 Nomor PO : -  
 WBS/CC/IO : 1/702-01-27-01

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
<b>2</b>	52B BIAYA PERJALANAN DINAS LUAR NEGERI	<b>3</b> PENGADAAN TIKET PESAWAT CGK-ICN-CGK AN. DEDE JUNELDI DLM RANGKA RAPAT KAI-DAPA DI SEOUL	IDR 3.500.000,00
		<b>Total</b>	IDR 3.500.000,00

Terbilang : TIGA BELAS JUTA LIMA RATUS RIBU RUPIAH

Mohon Dapat di transfer ke :

Nama/ Supplier / Rekanan : **DUTA PLANE GO NOW 4**  
 No. Rekening : **[REDACTED]**  
 Nama & Alamat Bank : **BANK MANDIRI (PERSERO) TBK BDG ASIA**  
 Total Nilai : **IDR 3.500.000,00**  
 Tanggal Pelaksanaan : **18-10-2025 s.d. 23-10-2025**

Bandung,  
Yang Mengajukan

Diajukan Oleh :  
Plt. Manager Pengadaan  
Material Produksi Non Pesawat  
Terbang Dan

Disetujui Oleh :  
Kepala Divisi Manajemen  
Rantai Pasok

Signature  
Indra Firman  
98372  
06/11/25

Signature  
Randy Hamer  
12659

**Hasil Verifikasi :**

Dokumen dan atau persyaratan Lengkap sesuai aturan Perusahaan  
 Dokumen dan atau persyaratan tidak lengkap tidak sesuai aturan Perusahaan/dikembalikan

Dengan Catatan

**Diteruskan :**

Direktur Keuangan       Diteliti dan di evaluasi       Kadiv Akuntansi  
 Kadiv Keuangan Perusahaan       Ditindaklanjuti / diselesaikan  
 Kadep Pembayaran       Disetujui / diproses lebih lanjut

RECEIVED  
17 NOV 2021  
CF

Pengajuan akan ditransfer ke Rekening Supplier  
Demikian disampaikan atas perhatian dan kerjasamanya di ucapan terima kasih.

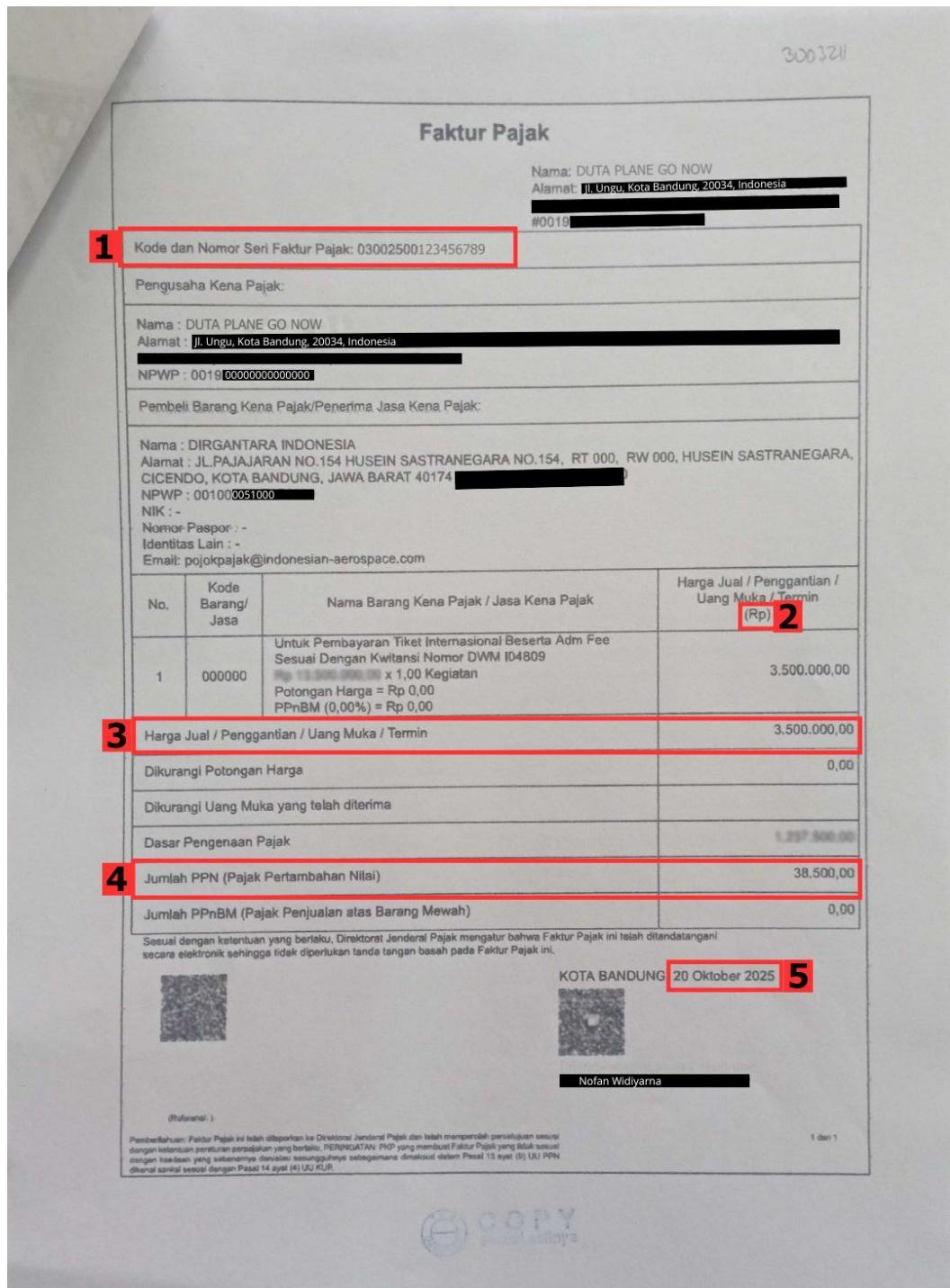
Bandung,  
Manager Finance Business Partner Kepala Divisi Keuangan Perusahaan

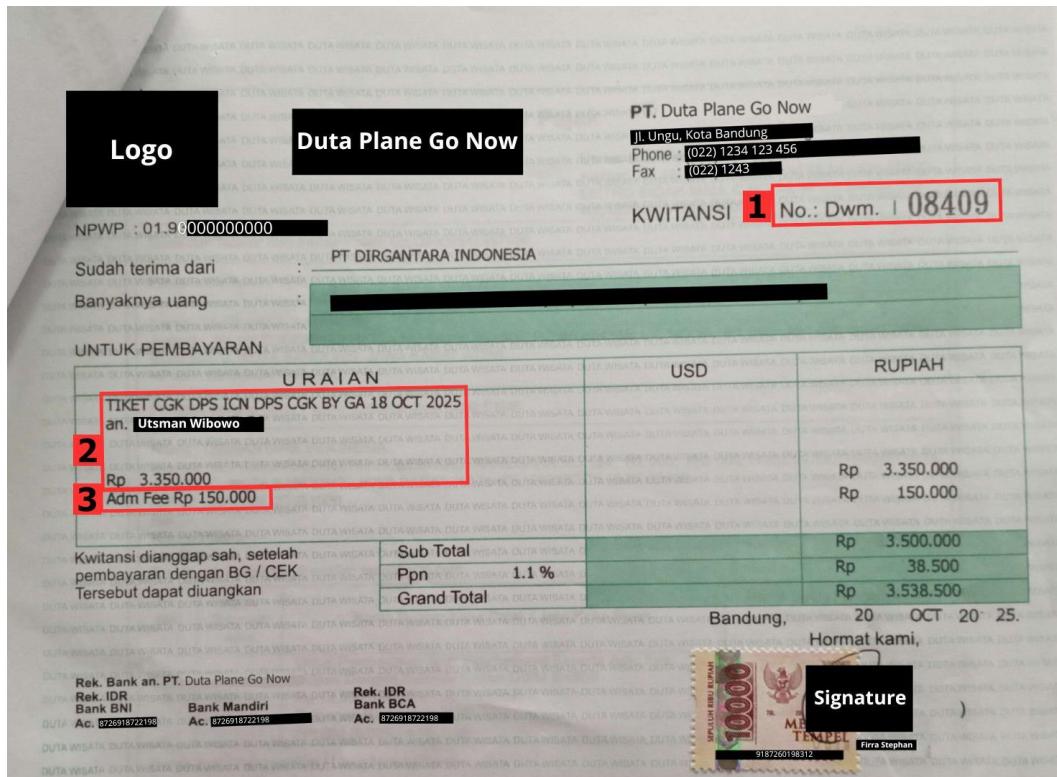
Signature  
Sandra  
98202

Signature  
Bill Henderson  
09273

RECEIVED  
10 NOV 2023

Picture 3.163 IN Request Form  
Source: PT Dirgantara Indonesia (2025)





Picture 3.165 IN Invoice  
 Source: PT Dirgantara Indonesia (2025)



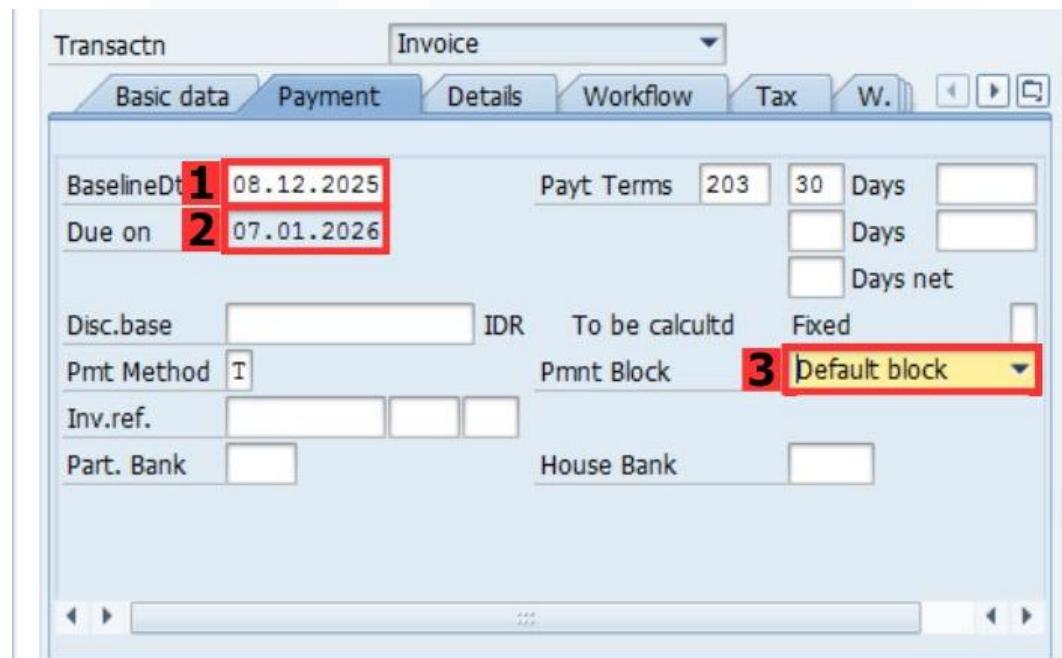
Picture 3.166 IN Basic Data Tab Verification  
 Source: PT Dirgantara Indonesia (2025)

4) Verify the Accuracy of Information in the Payment Tab and Adjust the Baseline Date

Adjust Baseline Date

Follow posting

Verify Payment Block Settings



Picture 3.167 IN Payment Tab Verification  
Source: PT Dirgantara Indonesia (2025)

- 5) Verify the Accuracy of Information in the Details Tab and Correct Discrepancies

Verify Liability General Ledger Account

Verify Assignment Document Number

Verify Header Text Tax Invoice Number

Transactn Invoice

Basic data Payment Details Workflow Tax W.

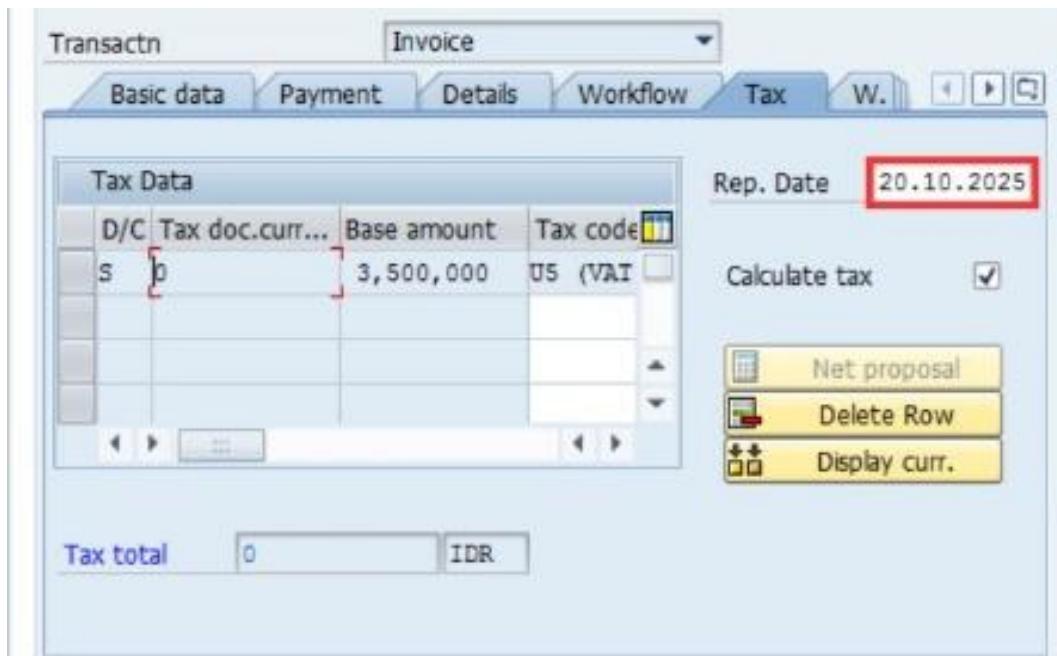
G/L	<b>1</b> 4000100000	Account Payables
Assign.	<b>2</b> XX-IN-2511-00007	
HeaderTe	<b>3</b> 03002500123456789	Tr.part.BA
Ref. Key 1		
Ref. Key 2		
Ref. Key 3		
Plan. Lvl	XR	Plan. day <span style="border: 1px solid black; padding: 2px;">19.11.2025</span>

Picture 3.168 Details Tab Verification  
Source: PT Dirgantara Indonesia (2025)

6) Verify the Accuracy of Information in the Tax Tab and Correct Discrepancies

Verify Reporting Date

Samain with invoice date



Picture 3.169 IN Tax Tab Verification  
Source: PT Dirgantara Indonesia (2025)

- 7) Verify the Accuracy of Information in the Expense Distribution Area and Correct Discrepancies

Verify Assignment in Expense Recognition Area

Samian with one in liability control area

Verify Transaction Explanation in Expense Recognition Area

**Danantara Indonesia**

**DIRGANTARA INDONESIA**  
A member of 

Bandung, 17 Oktober 2025

**Nomor** : 1854 /XX0000/10/2025  
**Pernihal** : Letter of Guarantee  
**Lampiran** : 1 (satu) berkas

**Kepada Yth.**  
**DTA PLANE GO NOW**  
**Jl. Ungu, Kota Bandung**  
**Bandung**

Dengan hormat,  
 Referensi FPBJ no: [REDACTED] tanggal 15 Oktober 2025 dan [REDACTED] tanggal 17 Oktober 2025, perihal pemesanan Tiket Pesawat CGK – SEL – CGK, mohon dapat dipesankan Tiket tersebut untuk :

No	Nama	Waktu / Tgl	Kelas	Nilai
1	[REDACTED]	18 Oktober – 23 Oktober 2025	BISNIS	40.015.380,-
2	[REDACTED]	18 Oktober – 23 Oktober 2025	EKONOMI	13.648.500,-
<b>TOTAL</b>				53.663.880,-

Fasilitas yang termasuk dalam tiket adalah : Bagasi  
 Dengan ini kami PT. Dirgantara Indonesia (Persero), menjamin bahwa akan melakukan Pembayaran sesuai dengan tagihan atas Surat Pesanan dengan dilengkapi :

- Surat Pesanan / Letter of Guarantee
- Kwitansi bermaterai cukup
- Invoice
- Faktur Pajak (Tax dan Services)

Pembayaran dilakukan setelah dokumen diterima dan dinyatakan valid serta lengkap sesuai Surat Pesanan oleh Divisi Perbendaraan Direktorat Keuangan PT Dirgantara Indonesia dengan jangka waktu pembayaran paling lambat tanggal **27 November 2025**.  
 Demikian Surat Jaminan /Letter of Guarantee ini kami sampaikan, atas perhatian dan kerjasamanya yang baik diucapkan terima kasih.

Hormat kami,  
 PT Dirgantara Indonesia

Kepala Divisi  
 Keuangan Perusahaan  
  
 Bill Henderson

Kepala Divisi  
 Manajemen Rantai Pasok  
  
 Randy Hamer

**PT DIRGANTARA INDONESIA**  
 Jl. Pajajaran 154 Bandung 40174, Jawa Barat, Indonesia  
 sekretariat@dirgantara-indonesia.com, www.dirgantara-indonesia.com

Picture 3.170 IN Letter of Guarantee  
 Source: PT Dirgantara Indonesia (2025)

2 Items ( No entry variant selected )									
①	S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...
②		6292000000	Off.Travelin...	Debit ▼	3,350,000	LG/1854/XX/10/2025		BY. TIKET P...	IO
③		6292000000	Off.Travelin...	Debit ▼	150,000	LG/1854/XX/10/2025		BY. FEE ADM	IO
④				Debit ▼	1		2		3
⑤				Debit ▼					
⑥				Debit ▼					
⑦				Debit ▼					
⑧				Debit ▼					
⑨				Debit ▼					
⑩				Debit ▼					

Picture 3.171 IN Expense Disbursement Area Verification (1)

Source: PT Dirgantara Indonesia (2025)

### Verify WBS Element in Expense Recognition Area

FORM PERMOHONAN PERSETUJUAN PENGADAAN BARANG DAN/JASA (FPBJ) INVESTASI DAN NON PRODUKSI									
KODE & NAMA UNIT ORGANISASI			SUMBER PENDANAAN			JENIS PENGADAAN			
NAMA PROGRAM : KFX-IFX CUSTOMER : Korea Aerospace Industries, Ltd KODE PROGRAM / PROJECT & PON : FX1			PENGENDALIAN PERENCANAAN & PENDANAAN : WAA KF-XIF-X EMD PROGRAM - 2 NO KONTRAK / PMM (EARMARK) : 3.457.417 NILAI KONTRAK / PENDANAAN : 1/702-01-27-01			Operasi Bisnis BARANG JASA INVESTASI			
No.	WBS	Nilai FPBJ (IDR)	Nilai FPBJ (USD)	Thn Anggaran (YYYY)	Plafond Anggaran Thn Berjalan (USD)	Plafond Anggaran sd Bulan Berjalan (USD)	Realisasi Anggaran sd Bulan Berjalan (USD)	Sisa Anggaran Bulan Berjalan (USD)	
1	1/702-01-27-01			2025					
NO	BARANG / JASA								
1	NAMA : TIKET PESAWAT KELAS EKONOMI PP JAKARTA (CGK) - INCHEON (ICN) PP	SPECIFIKASI : S2B	CoA : 6292000000	Int. Ord. : 1.00	JML : EA	UoM : IDR	HARGA /SATUAN	HARGA TOTAL (Dalam Kurs Awal)	HARGA TOTAL (Dalam Rp.)
							JUMLAH		
							PPN		
							GRAND TOTAL		
							DIBULATKAN		
CATATAN : PM KFX DIMINTA DIRINI DALAM RANGKA MENGIKUTI RAPAT KALDAWA TENTATIF									
BARANG/JASA TELAH TERSEDIA PADA TANGGAL 17 BULAN OKTOBER TAHUN 2025									
TERBILANG : <span style="float: right;">Page : 1/1</span>									
DILENGKAPI DENGAN DOKUMEN :									
TECHNICAL DATA CERTIFICATE OF ORIGIN CERTIFICATE OF WARRANTY			CERTIFICATE OF TEST OPERATION MANUAL MAINTENANCE MANUAL			CATATAN : PM KFX DIMINTA DIRINI DALAM RANGKA MENGIKUTI RAPAT KALDAWA TENTATIF			
DIAJUKAN OLEH USER / UNIT PENGUNA		DIPERIKSA OLEH FUNGSI BUDGET CONTROL USER		DISETUJUI OLEH FUNGSI PERENCANAAN		DISETUJUI OLEH FUNGSI KEUANGAN		DISETUJUI OLEH PEJABAT ATASAN USER / UNIT PENGUNA	
PM KFX/IFX Approved Fadi Nofrizal Tanggal : 17-10-2025		Manager Manajemen Portofolio Enjineering Approved Evi Suryana Tanggal : 17-10-2025		Kepala Divisi Perencanaan Perusahaan Approved Angga Afifna Tanggal : 17-10-2025		Kepala Divisi Keuangan Perusahaan Approved Rudi Wijaya Tanggal : 21-10-2025		Kadiv Sertifikasi & Kelangsungan Laik Ubara Approved Hariah Vazai Tanggal : 17-10-2025	

Picture 3.172 IN FPBJ

Source: PT Dirgantara Indonesia (2025)

2 Items ( No entry variant selected )							
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Profit center	Partner pr...	WBS element
<input checked="" type="checkbox"/>	6292000000	Off.Travelin...	Debit ▼	3,350,000	YY00000000		1/702-01-27-01
<input checked="" type="checkbox"/>	6292000000	Off.Travelin...	Debit ▼	150,000	YY00000000		1/702-01-27-01
			Debit ▼		2		3
			Debit ▼				
			Debit ▼				
			Debit ▼				
			Debit ▼				
			Debit ▼				

Picture 3.173 IN Expense Disbursement Area Verification (2)  
Source: PT Dirgantara Indonesia (2025)

## Verify Purchase Order Number and Contract Number in Expense Recognition Area

Work Breakdown Structure Element (WBS Element) (1) 1 Entry found	
U: WBS element: Find using PON/Sales Contract Busqueda por organizaci...	
       	
Description	WBS Element
Korea Dispatch 2022 DOC & SDM	1/702-01-27-01

Picture 3.174 PON and Contract Number  
Source: PT Dirgantara Indonesia (2025)

2 Items ( No entry variant selected )								
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Segment	Ptnr Segm.	P...	Contract n
<input checked="" type="checkbox"/>	6292000000	Off.Travelin...	Debit ▼	3,350,000			702	NAA/KFX/IFX/EMD-2
<input checked="" type="checkbox"/>	6292000000	Off.Travelin...	Debit ▼	150,000			702	NAA/KFX/IFX/EMD-2
			Debit ▼				1	
			Debit ▼				2	
			Debit ▼					
			Debit ▼					
			Debit ▼					
			Debit ▼					
			Debit ▼					

Picture 3.175 IN Expense Disbursement Area Verification (3)  
Source: PT Dirgantara Indonesia (2025)

8) Simulate the Journal Entry, Verify the Accuracy of Accounts, and Post the Entry to Ledger

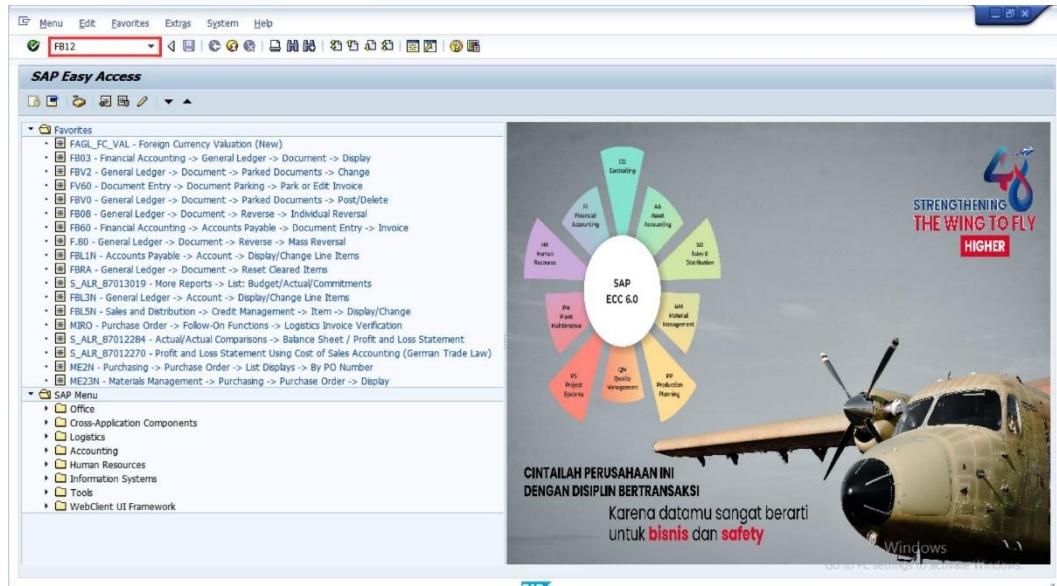
Item	Cost Ctr	Profit Ctr	Alt. Acct	Busk	FW Account	Account short text	Assignment	Tk	LCurr	Amount in LC	Cracy	Amount	Text	G/L accts	WBS element
1			P11		31 90392	DATA PLANE GO NOW	XX-IN-2511-00007	US	USD	811,01	IDR	3,500,000	BY. TIKEI PES	4000100000	1
2			YV00000000	52B	140 6292000000	Offl. Traveling - over - level	LG/1854/XX/10/2025	US	USD	802,00	IDR	3,350,000	BY. TIKEI PES	4292000000	1/7/20-01-27-03
3			YV00000000	52B	140 6292000000	Offl. Traveling - over - level	LG/1854/XX/10/2025	US	USD	9,01	IDR	150,000	BY. FEE ADM	4292000000	1/7/20-01-27-03
4			Q41		50 4751040000	WAP input Collect		US	USD	8,92	IDR	35,500		4751000000	4
5			E36		40 4720100000	Prepaid WAP input		US	USD	8,92	IDR	35,500		4720100000	5

### Picture 3.176 IN NT Official Travel Expense Journal

Source: PT Dirgantara Indonesia (2025)

## 9) Print Proof of Transaction Posting from SAP

Return to SAP Home Page and Open Request Correspondence Function

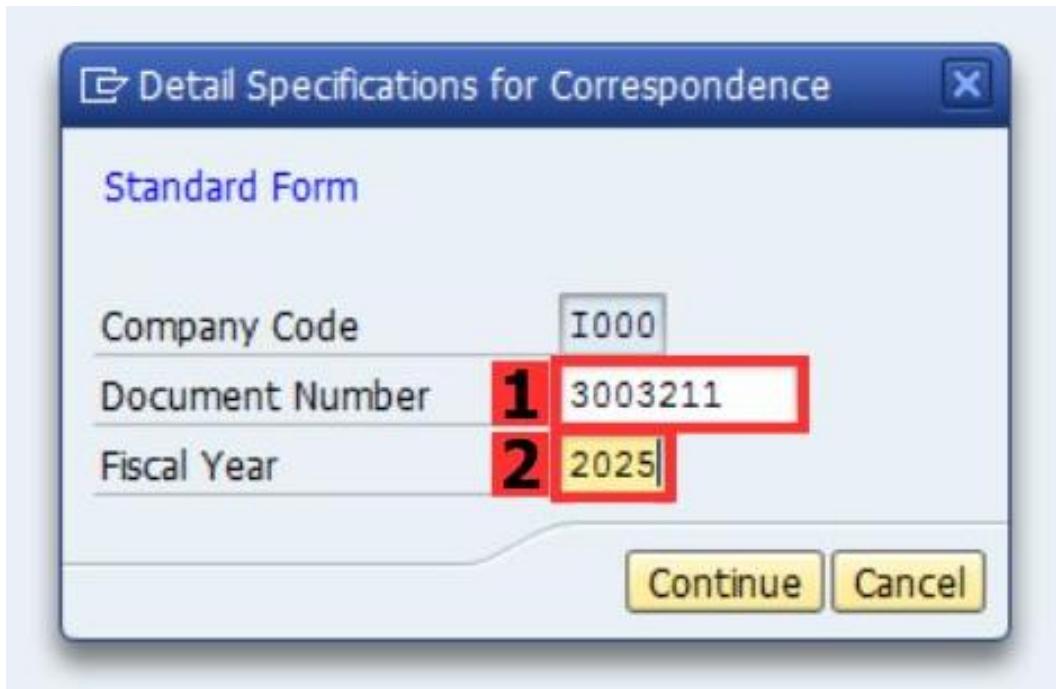


Picture 3.177 SAP Home Page FB12

Source: PT Dirgantara Indonesia (2025)

### Select Type of Correspondence

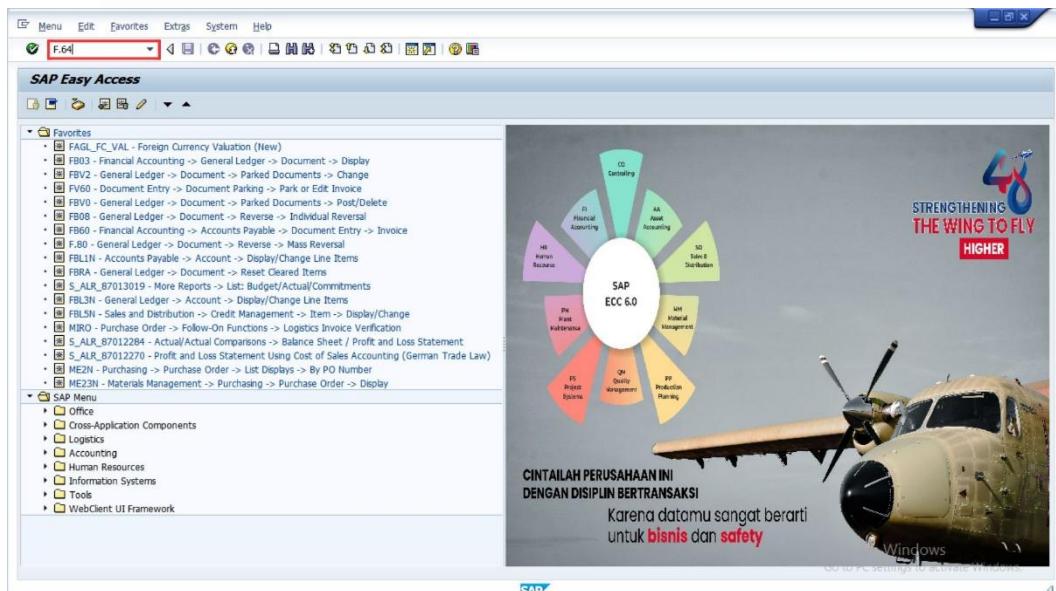
Enter Document Number and Fiscal Year



Picture 3.178 IN Fille Standard Form Request

Source: PT Dirgantara Indonesia (2025)

Return to Home Page Again and Open Maintain Correspondence Request Function



Picture 3.179 SAP Home Page F.64

Source: PT Dirgantara Indonesia (2025)

Fill Page with Correspondence Type, Company Code, Document Number Range, Fiscal Year, and Date of Request to Maintain Print Request Then Execute

**Maintain Correspondence Requests**

General Selections

Correspondence	<b>1 ZSTAN</b>	to	<input type="text"/>	
Company code	<b>2 I000</b>	to	<input type="text"/>	
Account type	<input type="text"/>	to	<input type="text"/>	
Open item account	<input type="text"/>	to	<input type="text"/>	
Document number	<b>3 3003211</b>	to	<input type="text"/>	
Fiscal year	<b>4 2025</b>	to	<input type="text"/>	
User	<input type="text"/>	to	<input type="text"/>	
Date of request	<b>5 08.12.2025</b>	to	<input type="text"/>	
Time of request	<input type="text"/>	to	<input type="text"/>	
Print Date	<input type="text"/>	to	<input type="text"/>	
Cash journal number	<input type="text"/>	to	<input type="text"/>	

Picture 3.180 Filled Maintain Correspondence Request

Source: PT Dirgantara Indonesia (2025)

Select Correspondence Request and Print Proof of Posting

**Maintain Correspondence Requests**

PTDI Production Environment  
Bandung

Correspondence Maintain Date 08.12.2025  
Page 1

Corr. CoCd Acct/doc.	User	Date	Time	Print date
Sort Corr. CoCd AcTyp Acct Doc.no. Fis.Yr Date Time Print				
Correspondence ZSTAN Company code I000 Standard Form				
ZSTAN I000 3003211	2025 130007	08.12.25	10:32:51	

Picture 3.181 Select Correspondence  
Source: PT Dirgantara Indonesia (2025)



Picture 3.182 IN Printed Proof of Posting  
Source: PT Dirgantara Indonesia (2025)

10) Attach Proof of Posting to Invoice Payment Request Submission File and  
Return to the Liabilities and Equity Accounting Unit

### 3.2.15. Posting Correcting Entries

Posting correcting entries refers to the process of rectifying accounting entries that have been incorrectly posted in the SAP system and can no longer be amended directly. Certain inaccuracies—such as incorrect general ledger accounts, vendors, currencies, or transaction details—require the original posting to be corrected by being reversed so that a new, accurate entry can be recorded. In this process, the Liabilities and Equity Accounting Unit identifies the erroneous posting, generates a reversal document in SAP to nullify the original transaction, and ensures that the correction is properly documented for audit trail purposes. The objective of this

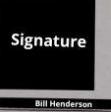
assignment is to maintain the accuracy and reliability of the accounting records by ensuring that material posting errors are corrected in accordance with SAP controls and internal accounting procedures. This assignment is performed on an as-needed basis, and during the author's internship period, correcting entries were posted approximately 5 times.

The following section explains the procedure to posting correcting entries:

1) Receive the document of the incorrect posting

The reversal process starts by identifying the payment document that was posted incorrectly in SAP. As shown in *Picture 3.x Payment Request Submission of Incorrect Posting*, each payment document will have a Payment Request Submission kept as the top page of the document as it consists of all the identifying information of the document and payment. On this page, the accounting staff will write the SAP document number that can identify its posting. *Picture 3.x Payment Request Submission of Incorrect Posting* shows that the SAP document number of this incorrect posting was "3002700".

Picture 3.183 Received Incorrect Posting File

1	3002700 /2025	Hal 1/1
<b>LEMBAR DISPOSISI - AK</b>		
NOMOR AGENDA : <b>3101B</b> TANGGAL AGENDA : <b>09/09/2025</b> TANGGAL SURAT : <b>09/09/2025</b>		<b>RAHASIA</b> <input type="checkbox"/> <b>PENTING</b> <input type="checkbox"/> <b>SEGERA</b> <input type="checkbox"/> <b>BIASA</b> <input checked="" type="checkbox"/>
KEPADA : KADIV AKUNTANSI DARI : KADIV MANAJEMEN SDM & ORGANISASI PEMBELAJAR NOMOR SURAT : XX0000-IN-2509-00112 PERIHAL : PENGAJUAN PERMINTAAN PEMBAYARAN		
NAMA SUPPLIER : PRINTING YAY, PT NILAI IDR 1.576.200,00		
<input type="checkbox"/> YANG BEREDAR ASLI <input type="checkbox"/> YANG BEREDAR COPY / TINDASAN		
DITERUSKAN KEPADA :		TANGGAL PARAF
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000 <input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000 <input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000 <input type="checkbox"/>		URAIAN DISPOSISI  <input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN <input type="checkbox"/> AGAR DITINDAK-LANJUT/DISELESAIKAN <input checked="" type="checkbox"/> UNTUK DITELITI/DIEVALUASI <input type="checkbox"/> SETUJU UNTUK DIPROSES LEBIH LANJUT SESUAI ATURAN PERUSAHAAN <input type="checkbox"/> SARAN/TANGGAPAN <input type="checkbox"/> MONITOR PELAKUAN <input type="checkbox"/> FILE
Bandung, <b>10 SEP 2025</b> <b>PLT. KADIV AKUNTANSI</b>  <b>Signature</b> Bill Henderson		
setuju Oleh : Manajemen Sdm /Sasi Pembelajar  ature enderson 12345		
Pengajuan akan ditransfer ke Rekening Supplier Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terima kasih.		
Bandung, Plt. Manager Akuntasi Keuangan Plt. Kepala Divisi Akuntansi   <b>Signature</b> Bill Henderson 12345		
Disetujui Oleh Plt. Kepala Divisi Akuntansi   <b>Signature</b> Putri Putriana 12345		
 <b>2</b>		

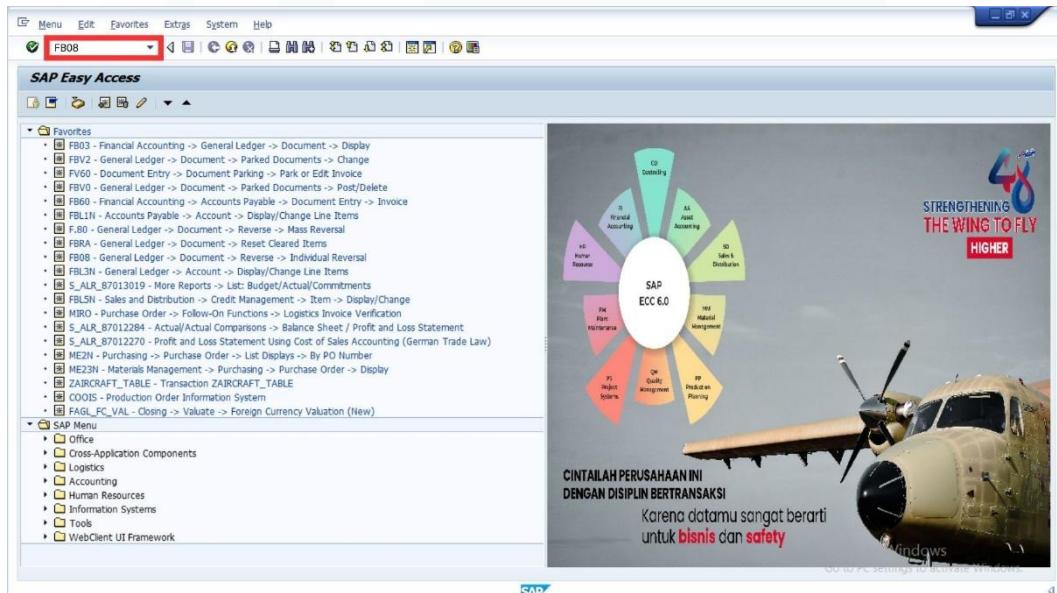
Source: PT Dirgantara Indonesia (2025)

Description:

## 2) Open Reverse Document Function in SAP

After identifying the SAP document number of the incorrect posting, open the SAP application and log in. On the home page input the Reverse Document function code “FB08” as shown in *Picture 3.x SAP Home Page (FB08)*.

Picture 3.184 SAP Home Page FB08



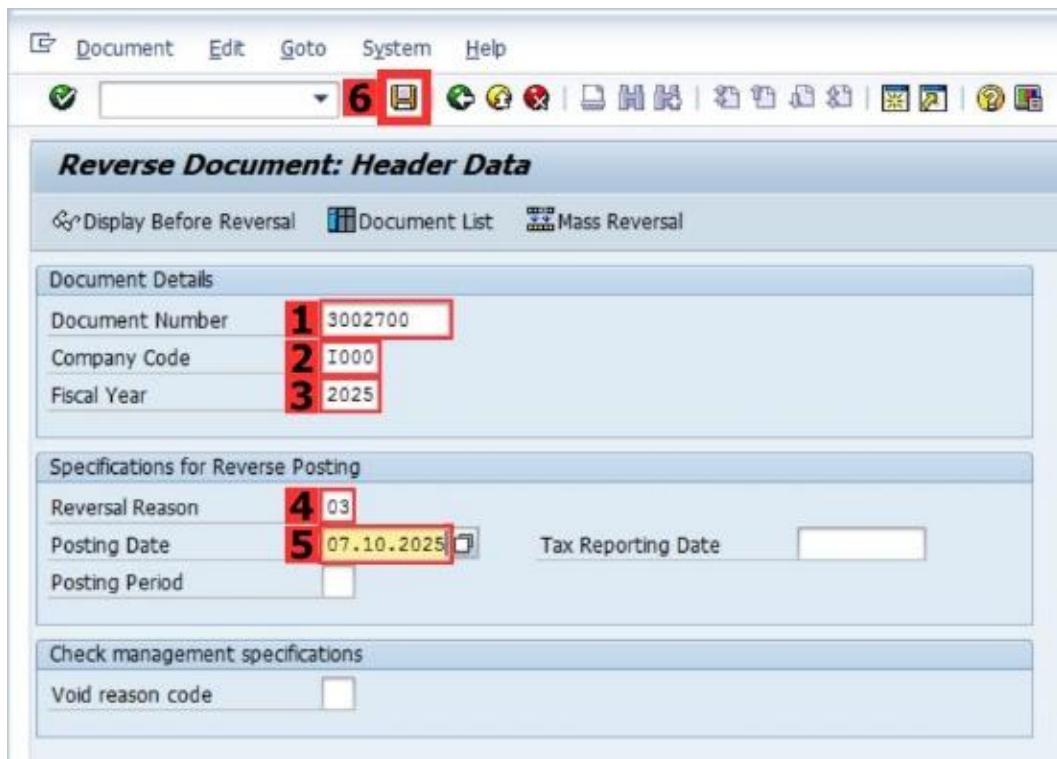
Source: PT Dirgantara Indonesia (2025)

*Picture 3.x Reverse Document SAP Function (FB08)* shows the initial screen of the Reverse Document function.

## 3) Input Incorrect Posting Document Information and Post the Correcting Entry

On the document reversal screen, input the document number of the incorrect posting (1), the company code of PTDI (2), the fiscal year of the payment (3), the according code of the reversal reason (4), and the posting date of the incorrect posting (5). *Picture 3.x Incorrect Posting Document Information Inputted* shows the document reversal screen inputted according to the incorrect posting document's information.

Picture 3.185 Incorrect Posting Document Information Inputted



Source: PT Dirgantara Indonesia (2025)

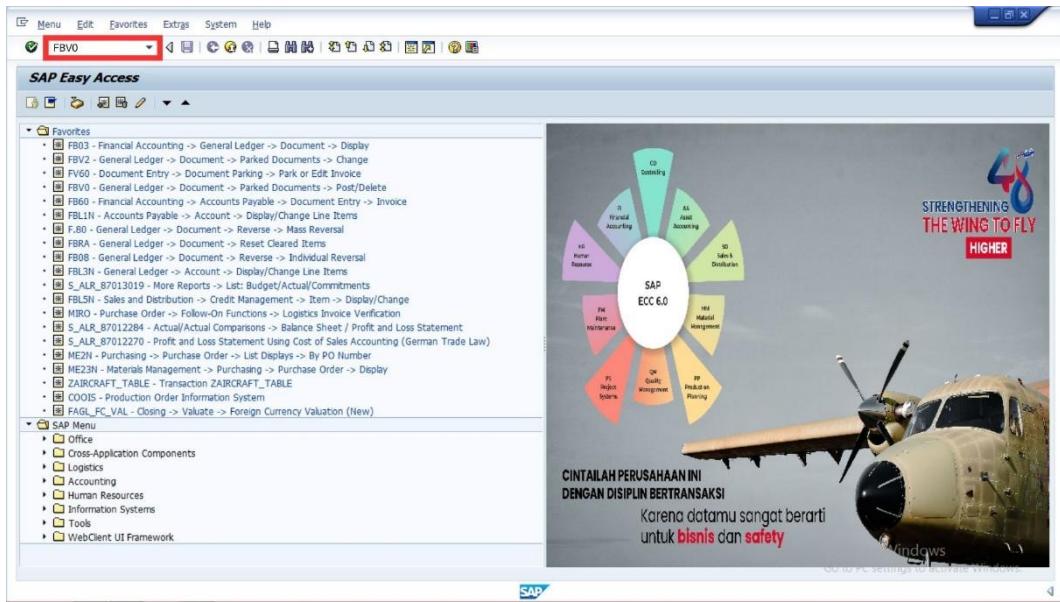
To finalize posting a reversed entry of the incorrect posting, save the inputted information in the document reversal screen. *Picture 3.x Save Reverse Incorrect Posting* shows the save button to save the reversed incorrect posting entry.

After saving the reverse document, the document number for the posted reversed incorrect posting will appear in the bottom left side of the screen. As shown in *Picture 3.x Saved Reversed Incorrect Posting*, the document number is “3100039”.

#### 4) Open Posted Correcting Entry

After posting the reversal of the incorrect posting, both the original posting and the reversal need to be given the description that it was reversed and for what reason. This can be done using the display document function. Return to the SAP home page and enter the code for the function “FBV0” and press enter. *Picture 3.x SAP Home Page (FBV0)* shows the code being inputted in the search bar at the home page.

Picture 3.186 SAP Home Page (FBV0)

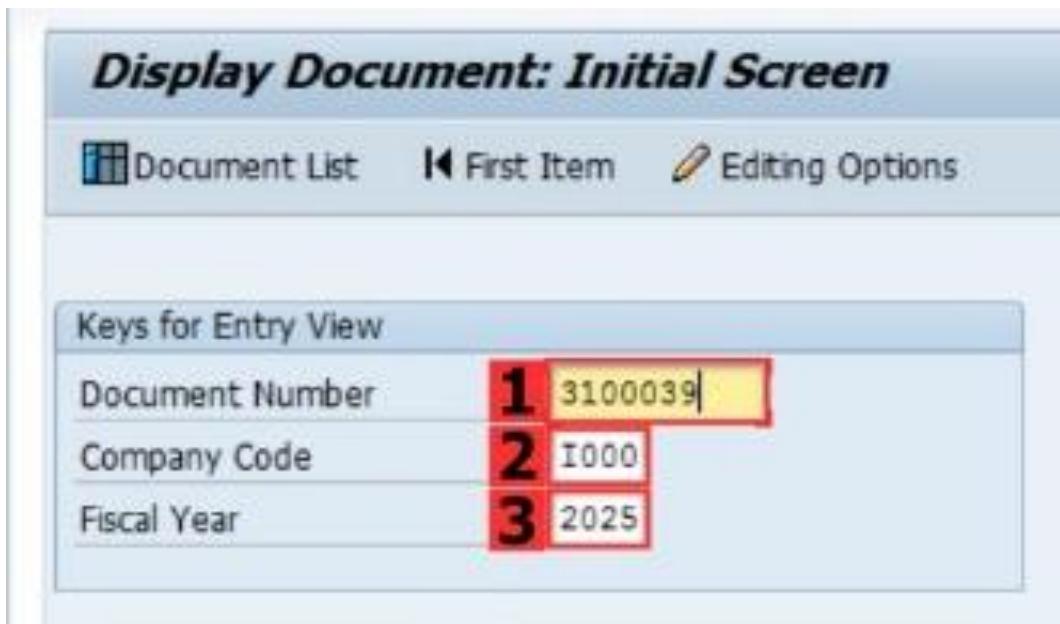


Source: PT Dirgantara Indonesia (2025)

*Picture 3.x Display Document: Initial Screen* shows the initial screen of the Display Document function.

On the document display screen, input the document number of the reversed incorrect posting (1), the company code of PTDI (2), and the fiscal year of the reversed incorrect posting (3). *Picture 3.x Inputted Reversed Incorrect Posting Document Information* shows the document reversal screen inputted according to the reversed posting document's information then press enter.

Picture 3.187 Inputted Reversed Incorrect Posting Document Information



Source: PT Dirgantara Indonesia (2025)

*Picture 3.x Reversed Incorrect Posting Document Displayed* shows the reversed posting entry.

Picture 3.188 Reversed Incorrect Posting Document Displayed

CoCd	Itm	Profit Center	Cost Center	PK Account	Alt. Acct/ G/L Account	Description	D/C	Curr.	Σ	Amount	LCurr:	Σ Amount...	PG	Contract number
1000	1	22 90984	P11	4000100000	PRINTING YAY, PT		S	IDR		1,576,200	USD	94.96		
1000	2	YY00000000	50 6210049000	678		Printing and photocopy	H	IDR		1,420,000-	USD	85.55-	ZZZ	ZZZZZZZZZZZZZZZZZZ
1000	3		50 4720010000	E36		Prepaid VAT input		IDR		156,200-	USD	9.41-		

Source: PT Dirgantara Indonesia (2025)

#### 7) Edit the Reversed Transaction's Text Description

Next, the reverse entry must also be updated to show it's a reversed entry. To do this, enable editing by clicking the change document button, as shown in *Picture 3.x Change Document Button*.

After enabling editing, the document display will look as it does in *Picture 3.x Reversed Incorrect Document Editing Enabled*.

The line item that must be updated, is the subledger line item. Click on the line item to access the edit area, as shown in *Picture 3.x Subledger Line Item*.

After clicking on the general ledger line item, the line item editor is displayed as shown in *Picture 3.x Edit Subledger Line Item*.

Select the existing text description and change it to show it's a reverse and include the reason of reversal, as shown in *Picture 3.x Edited Subledger Line Item*.

Picture 3.189 Edited Liability Account Text Description

The screenshot shows the SAP Change Document: Line Item 001 interface. The vendor is listed as 90984 PRINTING YAY, PT. The G/L Acc is 4000100000. The company code is 1000, and the document number is 3100039. The line item amount is 1,576,200 IDR, and the amount in LC is 94.96 USD. The tax code is U1. In the Additional Data section, the assignment is listed as XX-IN-2509-00122. The text description is highlighted with a red box and contains the text "REVERSE KARENA SALAH INTERNAL ORDER (THN ANGGARAN)".

Source: PT Dirgantara Indonesia (2025)

In order to return to the document display screen, click the overview button, designed as a mountain and sun, as shown in *Picture 3.x Overview Button*.

After returning to the document display screen, the updated account text description can be seen, as shown in *Picture 3.x Document Display After Edited Subledger Text Description*.

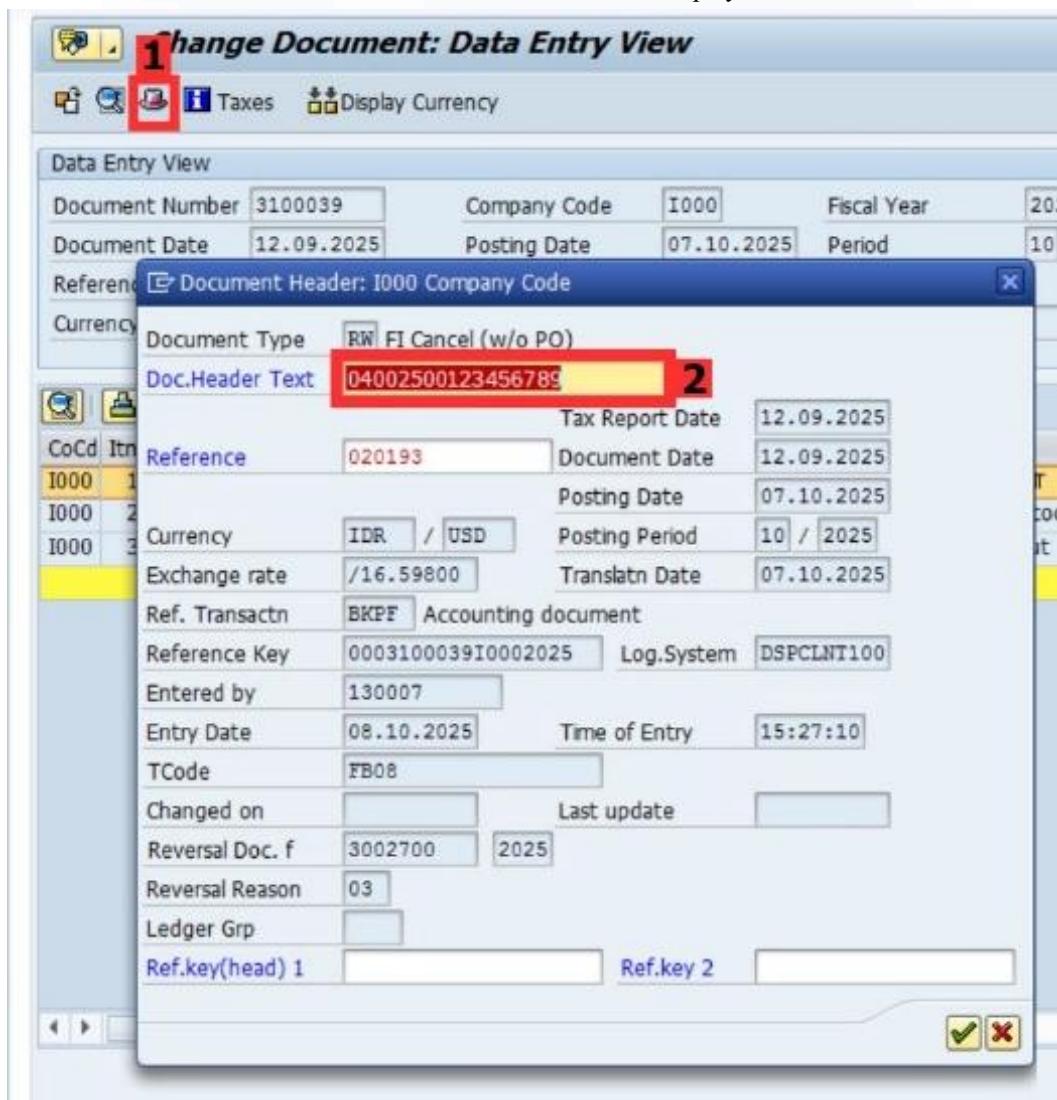
#### 8) Remove Unique Tax Invoice Code and Save Changes

In SAP Tax Invoice Codes are unique, therefore should be included only in a single journal entry. Since the entry that's been reversed is incorrect and has been cancelled out, the unique tax invoice code must be removed. The tax invoice code is listed in the document header of the entry. To access the document header, click

the “Document Header” button that’s shaped like a hat, as shown in *Picture 3.x Document Header Button*.

Once the Document Header editor area is shown, select the tax invoice code and delete it. This process is shown in *Picture 3.x Tax Invoice Code Displayed* and *Picture 3.x Tax Invoice Code Removed*.

Picture 3.190 Tax Invoice Code Displayed



Source: PT Dirgantara Indonesia (2025)

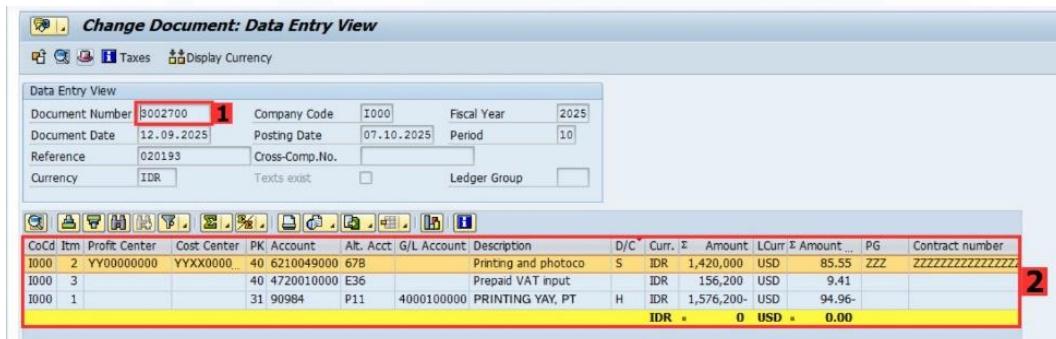
After the tax invoice code is removed, return to the document display to continue the process, as shown in *Picture 3.x Document Display After Tax Invoice Removal*.

- 9) Reopen the Posted Document Display to Identify the Original Incorrect Posting and Edit the Original Transaction Text Description

To show the posting related to the reversed posting being displayed, click the reversal document button as shown in *Picture 3.x Reversal Document Button*.

After clicking on the button, the related posting will be displayed as shown in *Picture 3.x Original Incorrect Posting Document Displayed*.

Picture 3.191 Reversal Document Button



Data Entry View										
Document Number	8002700	1	Company Code	1000	Fiscal Year	2025				
Document Date	12.09.2025		Posting Date	07.10.2025	Period	10				
Reference	020193		Cross-Comp.No.							
Currency	IDR		Texts exist	<input type="checkbox"/>	Ledger Group					

CoCd	Itm	Profit Center	Cost Center	PK Account	Alt. Acct	G/L Account	Description	D/C	Curr.	Σ	Amount	LCurr.	Σ	Amount...	PG	Contract number
1000	2	YY00000000	YYXX0000...	40 6210049000	678		Printing and photoc...	S	IDR	1,420,000	USD	85.55	ZZZ			
1000	3			40 4720010000	E36		Prepaid VAT input		IDR	156,200	USD	9.41				
1000	1			31 90984	P11	4000100000	PRINTING YAY, PT	H	IDR	1,576,200	USD	94.96-				

Source: PT Dirgantara Indonesia (2025)

To help identify the general ledger line item part that must be updated, scroll to the text description of the accounts to the right end as shown in *Picture 3.x Incorrect Posting Text Description*.

The line item that must be updated, is the general ledger line item. Click on the line item to access the edit area, as shown in *Picture 3.x General Ledger Line Item*.

After clicking on the general ledger line item, the line item editor is displayed as shown in *Picture 3.x Edit General Ledger Line Item*.

Select the existing text description and change it to show it's a reverse and include the reason of reversal, as shown in *Picture 3.x Edited General Ledger Line Item*.

Picture 3.192 Edited Liability Account Line Item

**Change Document: Line Item 001**

Additional Data      Withholding Tax Data

Vendor	90984	PRINTING YAY, PT	G/L Acc	4000100000
Company Code	1000			
PT. Dirgantara Indonesia			Doc. no.	3002700
Line Item 1 / Invoice / 31				
Amount	1,576,200	IDR	Amount in LC	94.96 USD
Tax code	U1			

**Additional Data**

Disc. base	1,576,200	IDR	Days/percent	30	0.000	% 0	0.000	% 0
Payt Terms	203		Fixed					
Blne Date	07.10.2025		Invoice Ref.					
Prmnt Block	R							
Pmt Method	T							
Clearing	07.10.2025 / 3100039							
Assignment	XX-IN-2509-00122							
Text	REVERSE KARENA SALAH INTERNAL ORDER (THN ANGGARAN)							
	<input type="checkbox"/> Long text							

Source: PT Dirgantara Indonesia (2025)

In order to return to the document display screen, click the overview button, designed as a mountain and sun, as shown in *Picture 3.x Overview Button*.

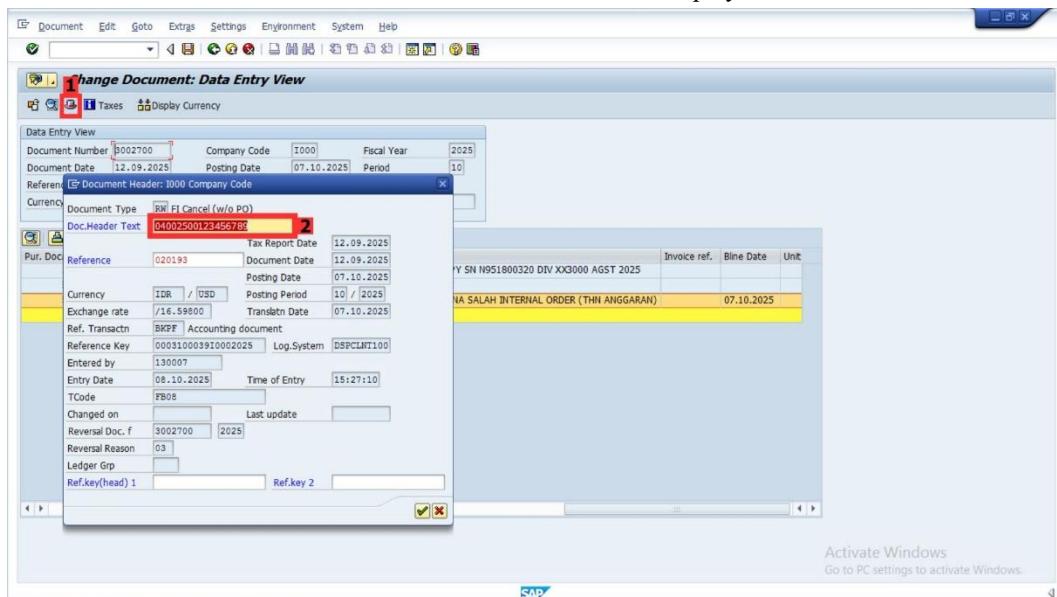
After returning to the document display screen, the updated account text description can be seen, as shown in *Picture 3.x Document Display After Edited G/L Text Description*.

### 11) Remove Unique Tax Invoice Code and Save Changes

In SAP Tax Invoice Codes are unique, therefore should be included only in a single journal entry. Since the entry that's been reversed is incorrect and has been cancelled out, the unique tax invoice code must be removed. The tax invoice code is listed in the document header of the entry. To access the document header, click the “Document Header” button that's shaped like a hat, as shown in *Picture 3.x Document Header Button*.

Once the Document Header editor area is shown, select the tax invoice code and delete it. This process is shown in *Picture 3.x Tax Invoice Code Displayed* and *Picture 3.x Tax Invoice Code Removed*.

Picture 3.193 Tax Invoice Code Displayed



Source: PT Dirgantara Indonesia (2025)

After the tax invoice code is removed, return to the document display to continue the process, as shown in *Picture 3.x Document Display After Tax Invoice Removal*. To save the changes made click the save button as shown in *Picture 3.x Save Button*.

After saving the changes made to the original incorrect posting, SAP will return to the initial screen of the Display Document function once more, and the posting correcting entry procedure is completed.

### 3.2.16. Settling Advances to Employees with Realization Transactions

Settling advances to employees with realization transactions refers to the accounting process of resolving advances that have been issued to employees for company-related purchases once the actual expenditures have been realized. At PT Dirgantara Indonesia (PTDI), advances to employees are provided when employees require company funds to carry out approved operational activities. These advances are initially recorded as outstanding balances in the accounting system until the employee submits a realization transaction that reports the actual expenses incurred. After both the advance and the corresponding realization transaction have been recorded in SAP, the transactions remain open and require settlement to eliminate

the outstanding advance balance. This assignment involves settling the advance to employee with its related realization transaction so that the advance is fully accounted for and the expense is properly recognized. This activity is performed by the Liabilities and Equity Accounting Unit as part of its routine operational responsibilities, and during the author's internship period, this assignment was conducted approximately 10 times.

The following section explains the procedure for settling advances to employees with realization transactions:

- 1) Receive Advance Realization File for Posted Transaction

Picture 3.194 Received Posted Accountability Note File

S220000667

LEMBAR DISPOSISI - AK			
NOMOR AGENDA	3055B	RAHASIA	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
TANGGAL AGENDA	05/12/2025	PENTING	<input type="checkbox"/> <input type="checkbox"/>
TANGGAL SURAT	02/12/2025	SEGERA	<input type="checkbox"/> <input type="checkbox"/>
PERIHAL	PERTANGGUNGJAWABAN UANG MUKA		
NAMA SUPPLIER	ANGELICA SCHUYLER		
NILAI	IDR 9.011.385,00		
<input type="checkbox"/> YANG BEREDAR ASLI <input type="checkbox"/> YANG BEREDAR COPY / TINDASAN			
DITERUSKAN KEPADA :	TANGGAL	URAJIAN DISPOSISI	
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000 <input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000 <input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000 <input type="checkbox"/>		<input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN <input type="checkbox"/> AGAR DITINAK-LANJUT DISELESAIKAN <input checked="" type="checkbox"/> UNTUK DITELITI/DIEVALUASI <input type="checkbox"/> SETUJU UNTUK DIPROSES LEBIH LANJUT SESUAI ATURAN PERUSAHAAN <input type="checkbox"/> SARANTANGGAPAN MONITOR PELAKSANAAN <input type="checkbox"/> FILE	
<span style="border: 1px solid black; padding: 2px;">Sally</span> <span style="margin-left: 10px;">b. tim</span> <span style="border: 1px solid black; padding: 2px;">Mohon TV</span> <span style="margin-left: 10px;">[REDACTED]</span> <span style="margin-left: 10px;">8/12/15</span>			
<span style="border: 1px solid black; padding: 2px;">Signature</span> <span style="border: 1px solid black; padding: 2px;">Bill Henderson</span>			
<span style="border: 1px solid black; padding: 2px;">Signature</span> <span style="border: 1px solid black; padding: 2px;">Bill Henderson</span> <span style="border: 1px solid black; padding: 2px;">NIK - 12345</span>			
<span style="border: 1px solid black; padding: 2px;">Disetujui</span> <span style="border: 1px solid black; padding: 2px;">Dikembalikan</span> <span style="border: 1px solid black; padding: 2px;">Catatan :</span>			
<span style="border: 1px solid black; padding: 2px;">Kadiv Akuntansi</span> <span style="border: 1px solid black; padding: 2px;">Signature</span> <span style="border: 1px solid black; padding: 2px;">Bill Henderson</span> <span style="border: 1px solid black; padding: 2px;">NIK - 12345</span>			

RECEIVED 10 DEC 2025  
FA-AK

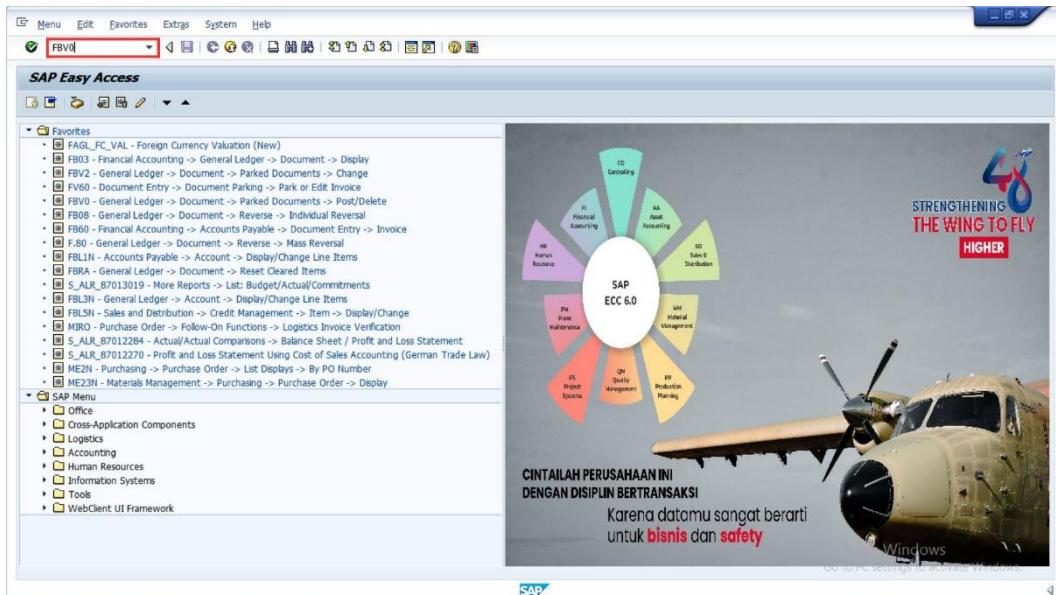
RECEIVED 04 DEC 2025  
VERIFIKASI AK

RECEIVED 05 DEC 2025  
KADIV

Source: PT Dirgantara Indonesia (2025)

2) Identify the Vendor Code for the Transaction in SAP

Picture 3.195 SAP Home Page FBV0



Source: PT Dirgantara Indonesia (2025)

Enter Company Code, Document Number, and Fiscal Year to Display Posted Accountability Note

Picture 3.196 Input Posting Identification



Source: PT Dirgantara Indonesia (2025)

## Select Vendor Code and Copy

Picture 3.197 Selected Vendor Code



The screenshot shows the SAP Display Document: Data Entry View. The top navigation bar includes 'Display Document', 'Data Entry View', 'Display Currency', and 'General Ledger View'. The main area has a 'Data Entry View' header with fields for Document Number (5220000667), Company Code (I000), Fiscal Year (2025), Document Date (02.12.2025), Posting Date (10.12.2025), Period (12), Reference (XX-IR-2512-00217), Cross-Comp.No. (empty), Currency (IDR), Texts exist (unchecked), and Ledger Group (empty). Below this is a table with columns: CoCd, Item, Profit Center, Cost Center, PK Account, Alt. Acct, G/L Account, Description, D/C, Curr., Amount, LCurr., Amount, PG, and Contract number. The table contains several rows of data, with the last row highlighted in yellow. The last row shows: 1000, 1, 39, E04380, E21, 4000131000, ANGELICA SCHUYLER, H, IDR, 9,000,000-, USD, 539.31-. The bottom of the table shows IDR = 0 USD = 0.00.

Source: PT Dirgantara Indonesia (2025)

### 3) Display Journal Entries for the Selected Vendor

Picture 3.198 SAP Home Page FBL1N



Source: PT Dirgantara Indonesia (2025)

Paste Vendor Code as Vendor Account and Select Line Item Types Normal Items, Special G/L Transactions, Noted Items, and Parked Items

Picture 3.199 Inputted Vendor Account and Selected Line Item Types

**Vendor Line Item Display**

**Vendor selection**

Vendor account	1 E04380	to	<input type="text"/>	
Company code	I000	to	<input type="text"/>	

**Selection using search help**

Search help ID:   
Search string:

**Line item selection**

**Status**

Open items  
Open at key date: 10.12.2025

Cleared items  
Clearing date:  to   
Open at key date:

All items  
Posting date:  to

**Type**

2 Normal items  
 3 Special G/L transactions  
 4 Noted items  
 5 Parked items  
 Customer items

Source: PT Dirgantara Indonesia (2025)

Execute Vendor Line Item Display

Change Display to List Documents According to Assignment Number

Picture 3.200 Matched Assignment Line Items

Vendor Line Item Display

1

Vendor: E04380  
Company Code: 1000  
Name: ANGELICA SCHUYLER  
City:

2

St	S/L	Vendor	Name 1	DocumentNo	Assignment	Reference	Type	PK	Doc. Date	Fting Date	Net due dt	Clearing	Cirng doc.	Curr	Amount in
	4070100000	E04380	ANGELICA SCHUYLER	S2000003762024		XX-FU-2408-000017	ER	39	13.08.2024	23.08.2024	23.08.2024			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210000569	S200004742025	XX-FU-2504-000050	EP	29	30.01.2025	08.07.2025	30.01.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S220000344	S200004742025	XX-NP-2508-000180	EF	39	05.08.2025	15.08.2025	15.08.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210000956	S2000008392025	XX-FU-2509-000050	EP	29	17.10.2025	27.10.2025	17.10.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S220000667	S2000008392025	XX-NP-2512-000217	EF	39	02.12.2025	10.12.2025	10.12.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210001042	S2000009712025	XX-FU-2511-000035	EP	29	14.11.2025	17.11.2025	14.11.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S220000624	S200009712025	XX-NP-2511-000213	EF	39	21.11.2025	28.11.2025	28.11.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S230000654	S2000049172025	XX-NP-2512-000219	EF	39	03.12.2025	08.12.2025	08.12.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210001089	S2000009832025	XX-FU-2511-000059	EP	29	24.11.2025	25.11.2025	24.11.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S240000018	S2400000182023	07	ET	31	02.01.2023	11.01.2023	11.01.2023			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002186	S2400021862022	1148	ET	31	13.09.2022	19.09.2022	19.09.2022			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002285	S2400022852022	1201	ET	31	23.09.2022	06.10.2022	06.10.2022			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002426	S2400024262022	1302	ET	31	20.10.2022	24.10.2022	24.10.2022			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002580	S2400025802022	1384	ET	31	10.11.2022	14.11.2022	14.11.2022			IDR	

Source: PT Dirgantara Indonesia (2025)

#### 4) Find Line Items with Document Number

Picture 3.201 Identify NP and PU Line Items

Vendor Line Item Display

1

Vendor: E04380  
Company Code: 1000  
Name: ANGELICA SCHUYLER  
City:

2

St	S/L	Vendor	Name 1	DocumentNo	Assignment	Reference	Type	PK	Doc. Date	Fting Date	Net due dt	Clearing	Cirng doc.	Curr	Amount in
	4070100000	E04380	ANGELICA SCHUYLER	S2100003762024		XX-FU-2504-000050	EP	29	30.01.2025	08.07.2025	30.01.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S220000344	S200004742025	XX-NP-2508-000180	EF	39	05.08.2025	15.08.2025	15.08.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210000956	S2000008392025	XX-FU-2509-000050	EP	29	17.10.2025	27.10.2025	17.10.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S220000667	S2000008392025	XX-NP-2512-000217	EF	39	02.12.2025	10.12.2025	10.12.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210001042	S2000009712025	XX-FU-2511-000035	EP	29	14.11.2025	17.11.2025	14.11.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S220000624	S200009712025	XX-NP-2511-000213	EF	39	21.11.2025	28.11.2025	28.11.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S230000654	S2000049172025	XX-NP-2512-000219	EF	39	03.12.2025	08.12.2025	08.12.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S210001089	S2000009832025	XX-FU-2511-000059	EP	29	24.11.2025	25.11.2025	24.11.2025			IDR	
	4070100000	E04380	ANGELICA SCHUYLER	S240000018	S2400000182023	07	ET	31	02.01.2023	11.01.2023	11.01.2023			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002186	S2400021862022	1148	ET	31	13.09.2022	19.09.2022	19.09.2022			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002285	S2400022852022	1201	ET	31	23.09.2022	06.10.2022	06.10.2022			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002426	S2400024262022	1302	ET	31	20.10.2022	24.10.2022	24.10.2022			IDR	
	4000131000	E04380	ANGELICA SCHUYLER	S240002580	S2400025802022	1384	ET	31	10.11.2022	14.11.2022	14.11.2022			IDR	

Source: PT Dirgantara Indonesia (2025)

#### Identify Accountability Note and Advance Payment Request Entries' Data

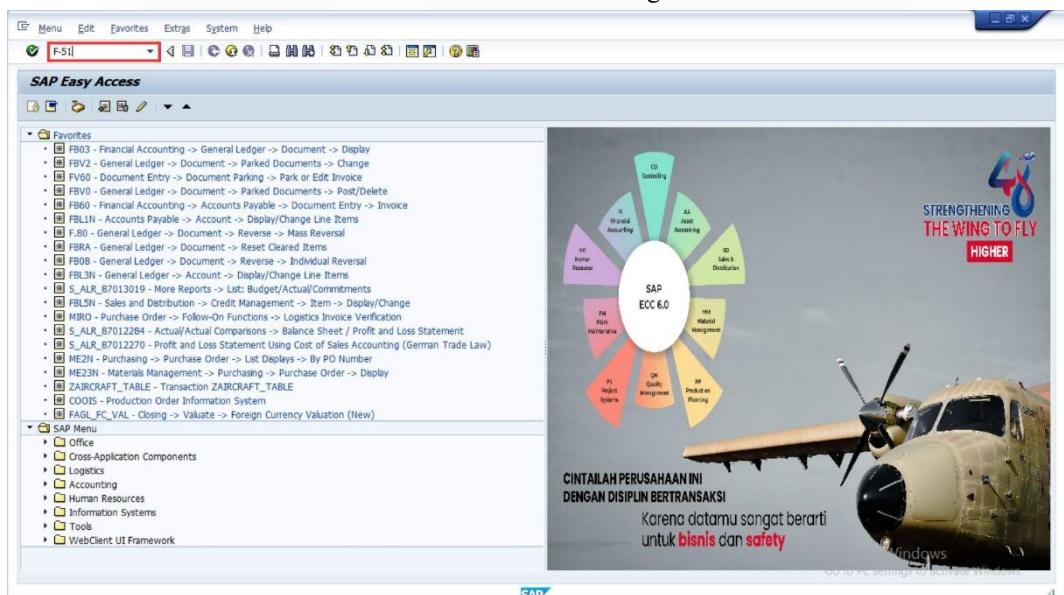
Picture 3.202 Identify NP and PU Data

21000095	1 52000004742025	52000008392025	XX-PU-2509-00050	EP	2 17.10.2025	27.10.2025	17.10.2025
22000067	52000008392025	XX-PU-2512-00217	EF	39	02.12.2025	10.12.2025	12.2025

Source: PT Dirgantara Indonesia (2025)

### 5) Post with Clearing of Employee Advance and Realization

Picture 3.203 SAP Home Page F-51



Source: PT Dirgantara Indonesia (2025)

Enter Document Date, Clearing Type Code, Company Code, Posting Date, Period, and Currency

Picture 3.204 Inputted Document Information

**Post with Clearing: Header Data**

7 Choose open items	Account Model
Document Date 1 17.10.2025	Type 2 EZ
Posting Date 4 10.12.2025	Period 5 12
Document Number	Company Code 3 I000
Reference	Currency/Rate 6 IDR
Doc.Header Text	Translatn Date
Clearing text	Cross-CC no.

Source: PT Dirgantara Indonesia (2025)

Continue to Select Open Items and Enter Vendor Code, Account Type Code, Special G/L Indicator, and select Assignments

Picture 3.205 Inputted Open Item Selection Data

The screenshot shows the SAP Fiori interface for 'Post with Clearing Select open items'. The title bar says 'Post with Clearing Select open items'. Below it, a sub-header says 'Process Open Items'. The main area is divided into two sections: 'Open Item Selection' and 'Additional Selections'.

**Open Item Selection:**

- Company Code: 1 I000
- Account: 2 E04380
- Account Type: 3 K
- Special G/L Ind: 4 AZ Standard OIs
- Pmnt advice no.: (empty)

**Additional Selections:**

- None
- Amount
- Document Number
- Posting Date
- Dunning Area
- Reference
- Payment Order
- Collective invoice
- Document Type
- Business Area
- Tax code
- Branch account
- Currency
- Posting Key
- Document Date
- 5 Assignment
- Billing Document
- Others

Source: PT Dirgantara Indonesia (2025)

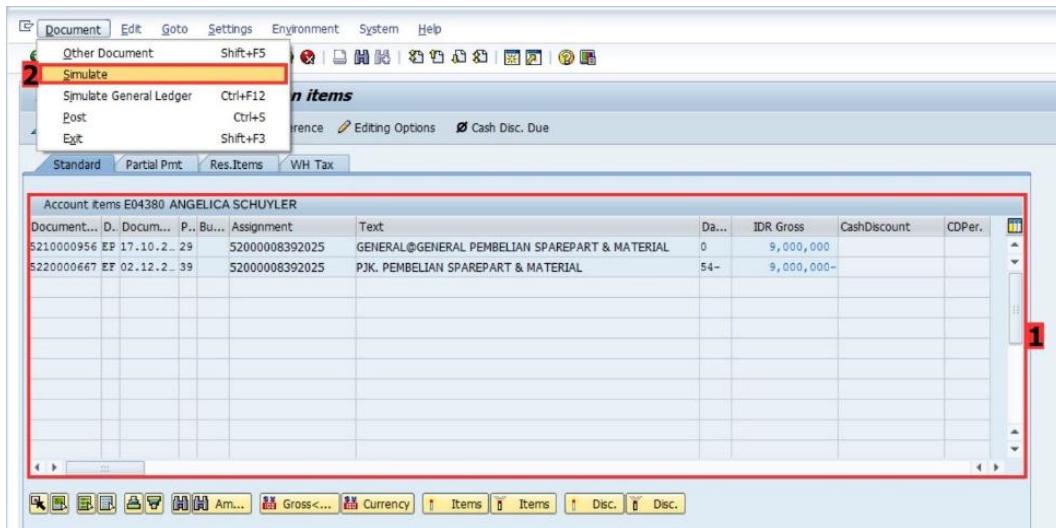
Picture 3.206 Inputted Selection Criteria

Source: PT Dirgantara Indonesia (2025)

## Verify The Correct Items Were Selected

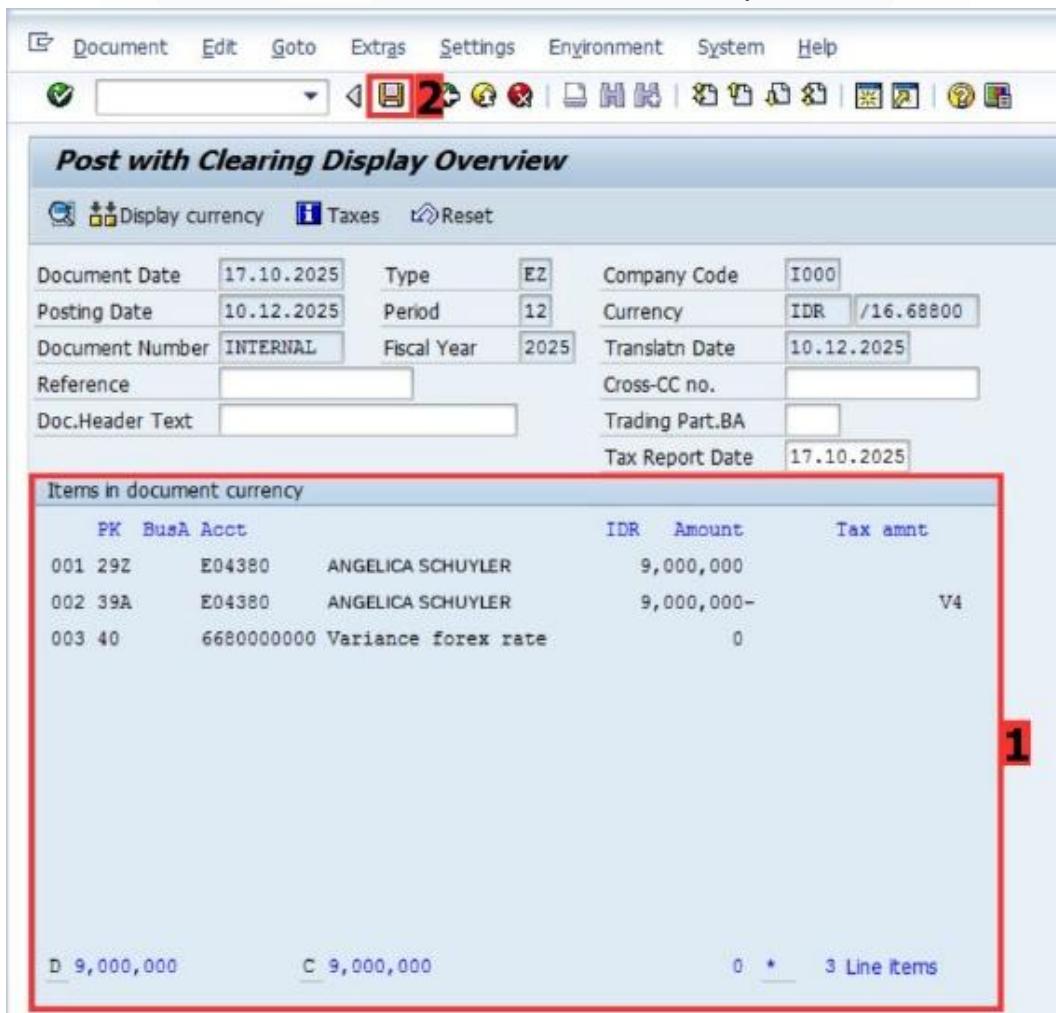
## Simulate Settlement Entry and Post to Ledger

### Picture 3.207 Simulated Settlement Entry



Source: PT Dirgantara Indonesia (2025)

Picture 3.208 Simulated Settlement Entry



Source: PT Dirgantara Indonesia (2025)

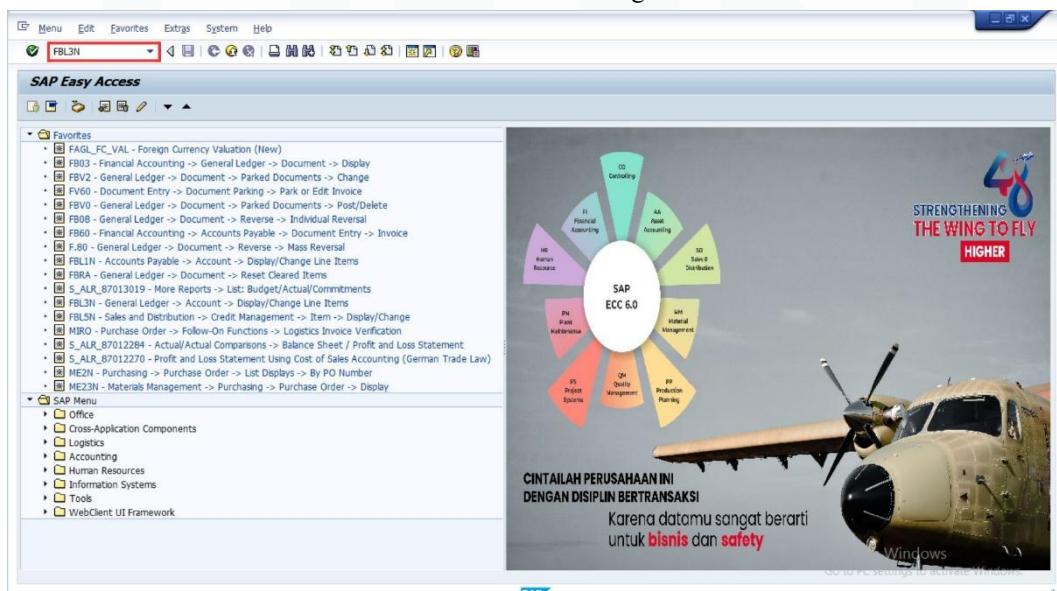
### 3.2.17. Reconciling the Petty Cash Account

Reconciling the petty cash account is defined as the process of comparing the petty cash balance recorded in the SAP general ledger with the petty cash journal maintained by the Treasury Unit in order to identify any discrepancies. The objective of this assignment is to detect and resolve differences in recording, posting, or documentation related to petty cash transactions, thereby ensuring the accuracy and reliability of petty cash balances in the financial records. This reconciliation is conducted by the Financial Asset Accounting Unit as part of the month-end closing process in preparation for the preparation of monthly financial statements. The assignment is carried out on a monthly basis, typically on the 3rd day of each month, although it may extend beyond this date due to unforeseen circumstances, and during the author's internship period was performed times.

The following section explains the procedure for reconciling the petty cash Account:

#### 1) Display Monthly Petty Cash Account Line Items in SAP

Picture 3.209 SAP Home Page FBL3N



Source: PT Dirgantara Indonesia (2025)

Enter General Ledger Account Code, Select All Items, and Enter Dates of First and Last Day of Month

Picture 3.210 Inputted G/L Account Line Item Information

The screenshot shows the SAP G/L Account Line Item Display interface. The top bar has a red box around the number 5. The main area is divided into sections:

- G/L account selection:** Shows G/L account 1 5700000004 and Company code I000.
- Selection using search help:** Includes fields for Search help ID and Search string, with a yellow "Search help" button.
- Line item selection:** Includes a "Status" section with radio buttons for "Open items" (selected) and "Cleared items", and a "Posting date" section with radio buttons for "All items" (selected), date 01.08.2025, and date 31.08.2025.

Red numbers 1, 2, 3, and 4 are overlaid on the screen to highlight specific fields: 1 is on the G/L account number, 2 is on the "All items" radio button, 3 is on the posting date 01.08.2025, and 4 is on the posting date 31.08.2025.

Source: PT Dirgantara Indonesia (2025)

Execute General Ledger Line Item Display Selection

Picture 3.211 Executed G/L Account Line Item Display

Source: PT Dirgantara Indonesia (2025)

## Export G/L Account Line Item Display to Spreadsheet File and Download

Open Downloaded Petty Cash Line Item Display Spreadsheet

Picture 3.212 Petty Cash Line Item Display Spreadsheet

Source: PT Dirgantara Indonesia (2025)

2) Prepare a Daily Summary Table of Petty Cash Replenishments and Disbursements

Picture 3.213 Total Disbursements Per Date

	01/08/2025	06/08/2025	07/08/2025	12/08/2025	15/08/2025	22/08/2025	26/08/2025	31/08/2025
Masuk	2 6.000.000,00	0,00	0,00	900.000,00	900.000,00	455.000.000,00	130.000.000,00	0,00
Keluar	2 -5.700.000,00	1.200.000,00	13.000,00	0,00	0,00	225.000.000,00	260.000.000,00	0,00

Source: PT Dirgantara Indonesia (2025)

3) Open and Input SAP Petty Cash Data into the IDR Petty Cash Reconciliation Worksheet

Enter Replenishment and Disbursement SAP Information from Petty Cash Line Item Display Spreadsheet

Picture 3.214 Input SAP Disbursements

SAP					
Posting Date	Currency	Saldo Awal	Cash In	Cash Out	Saldo Akhir
01/08/2025	IDR	3.000.000,000	6.000,000	5.700,000	3.000.300,000
06/08/2025		3.000.300,000	-	1.200,000	2.999.100,000
07/08/2025		2.999.100,000	-	13.000	2.999.087,000
12/08/2025		2.999.087,000	900,000	-	2.999.987,000
15/08/2025		2.999.987,000	900,000	-	3.000.887,000
22/08/2025		3.000.887,000	455.000,000	225.000.000	3.230.887,000
26/08/2025		3.230.887,000	130.000.000	260.000.000	3.100.887,000

1 2

Source: PT Dirgantara Indonesia (2025)

4) Open Treasury's Petty Cash Journal

Picture 3.215 Treasury Petty Cash Journal Information Identification

A	B	C	D	E	F	G	H	I
1	Hari Jumat	Tanggal 01 Agustus 2025	1					
2	Lokasi Kas Corporate							
3	Pemegang Kas Aguge Gangwang							
4								
5	Val	Saldo 31 Juli 2025	Penerimaan	Pengeluaran	Saldo Hari ini	Kas Bon	Tunai	Selisih
6	IDR	3.000.000.001,00	6.000.000,00	5.700.000,00	3.000.300.001,00	2.985.000.000,00	15.300.001,00	5,69
7	USD	2	3	4				-
8	EURO							-
9	SGD							-
10	FRF							-
11								

Source: PT Dirgantara Indonesia (2025)

5) Input Daily Petty Cash Data from the Treasury Petty Cash Journal

Picture 3.216 Input Treasury Replenishments and Disbursements

G	H	I	J	K	L	M	N
KAS HARIAN (2025)							
Tanggal	Currency	Saldo Awal	Cash In	Cash Out	Saldo Akhir		
01/08/2025	IDR	1	3.000.000.001	6.000.000	5.700.000	3.000.300.001	
06/08/2025		3.000.300.001	-	1.200.000	2.999.100.001		
07/08/2025		2.999.100.001	-	10.000	2.999.090.001		
12/08/2025		2.999.090.001	900.000	-	2.999.990.001		
15/08/2025		2.999.990.001	900.000	-	3.000.890.001		
22/08/2025		3.000.890.001	455.000.000	225.000.000	3.230.890.001		
26/08/2025		3.230.890.001	130.000.000	260.000.000	3.100.890.001		
			2	3			

Source: PT Dirgantara Indonesia (2025)

6) Send IDR Petty Cash Reconciliation Worksheet to Financial Asset Accounting and Report Any Discrepancies

Picture 3.217 Petty Cash Discrepancies

SAP					KAS HARIAN (2025)					SELISIH					
4	Currency	Saldo Awal	Cash In	Cash Out	Saldo Akhir	Tanggal	Currency	Saldo Awal	Cash In	Cash Out	Saldo Akhir	SALDO AWAL	IN	OUT	SALDO AKHIR
1	IDR	3.000.000.000	6.000.000	5.700.000	3.000.300.000	01/08/2025	IDR	3.000.000.001	6.000.000	5.700.000	3.000.300.001	(1)	-	-	(1)
		3.000.300.000		1.200.000	2.899.100.000	02/08/2025		3.000.300.001		1.200.000	2.899.100.001	(1)	-	-	(1)
2		2.899.100.000		13.000	2.899.087.000	03/08/2025		2.899.100.001		10.000	2.899.090.001	(1)	-	3.000	(3.001)
		2.899.087.000	900.000	-	2.899.087.000	12/08/2025		2.899.090.001	900.000	-	2.899.090.001	(3.001)	-	-	(3.001)
8		2.899.087.000	900.000		2.899.087.000	15/08/2025		2.899.090.001	900.000		2.899.090.001	(3.001)	-	-	(3.001)
9		2.899.090.000			2.899.090.000	22/08/2025		3.000.890.001	455.000.000	225.000.000	3.230.890.001	(3.001)	-	-	(3.001)
10		3.000.890.000	455.000.000	225.000.000	3.230.887.000	26/08/2025		3.230.890.001	130.000.000	260.000.000	3.100.890.001	(3.001)	-	-	(3.001)
11		3.230.887.000	130.000.000	260.000.000	3.100.887.000	26/08/2025		3.230.890.001	130.000.000	260.000.000	3.100.887.000	(3.001)	-	-	(3.001)
12															

Source: PT Dirgantara Indonesia (2025)

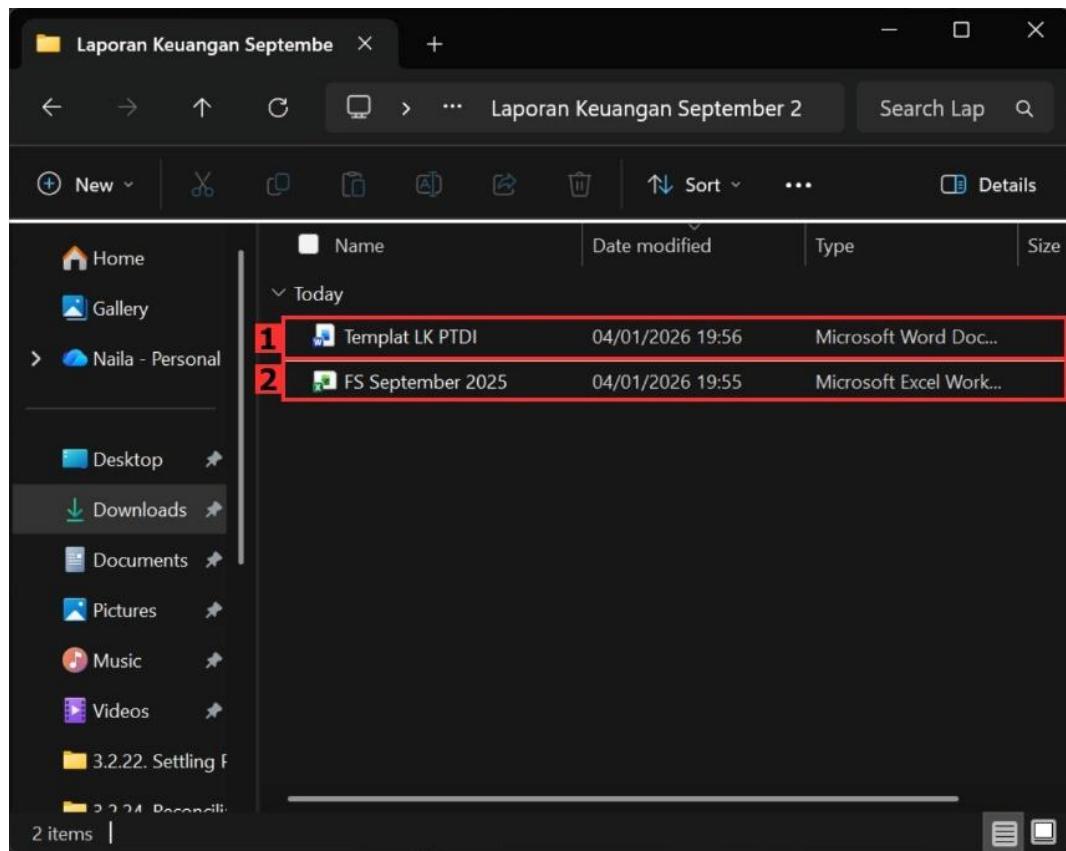
### 3.2.18. Preparing Financial Statements

Preparing the financial statements is defined as the process of compiling, formatting, and finalizing monthly financial data into standardized financial statement templates to produce formal financial reports. In this assignment, financial information that has been completed and reconciled in spreadsheet form is transferred, structured, and presented in an official PDF reporting format in accordance with internal reporting standards. The objective of this assignment is to produce complete and presentable monthly financial statements that are ready for management review and approval. This activity is carried out by the Parent Company and Consolidated Financial Reporting Unit as part of the monthly financial closing process. The assignment is conducted every month on the 6th–7th, with the unit aiming to complete the preparation on the 6th so the financial statements can be reviewed by the Head of the Accounting Division and subsequently presented to the Directorate of Finance for approval on the 7th. During the author's internship this assignment was performed 4 times.

The following section explains the procedure for the preparation of the Financial Statements:

- 1) Receive Financial Statements Spreadsheet and Financial Statements Template from Parent Company and Consolidated Financial Reporting Unit

Picture 3.218 Received Financial Statement Files



Source: PT Dirgantara Indonesia (2025)

## 2) Copy Financial Report and Paste into Template

Picture 3.219 Select Financial Report Area

**Neraca Konsolidasi**

	Catatan	30-Sep-25 Tidak Diaudit	31-Des-24 Diaudit
<b>ASET LANCAR</b>			
A1 Kas dan Setara Kas	4	4.450.500	11.195.982
A2 Piutang Usaha	5	24.200.000	17.307.836
A3 Aset Kontrak	6	200.123.456	243.941.555
A4 Piutang Lain-lain - Bersih	7	840.005	494.150
A5 Persediaan - Bersih	8	250.000.000	263.000.144
A6 Beban Dibayar Dimuka dan Uang Muka	9	26.739.362	22.674.891
A7 Pajak Dibayar di Muka	10.a	4.836.100	4.865.452
A8 Aset Lancar Lainnya	11	63.829.733	67.631.485
<b>Jumlah Aset Lancar</b>		<b>575.019.156</b>	<b>631.111.495</b>
<b>ASET TIDAK LANCAR</b>			
A9 Aset Pajak Tangguhan	10.e	9.922.612	9.753.797
A10 Investasi pada Entitas Asosiasi	12	2.793.673	2.554.671
A12 Aset Tetap	3.13	200.937.289	202.656.410
A13 Aset Tak Berwujud	14	4.570.023	4.408.201
A11 Aset Tidak Lancar Lainnya	15	51.183.321	45.031.384
<b>Jumlah Aset Tidak Lancar</b>		<b>269.406.918</b>	<b>264.404.463</b>
<b>JUMLAH AKTIVA</b>		<b>844.428.074</b>	<b>905.515.059</b>

Source: PT Dirgantara Indonesia (2025)

Picture 3.220 Pasted Financial Report in Template

PT DIRGANTARA INDONESIA DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
Per 30 September 2025 (Tidak Diaudit) dan 31 Desember 2024 (Diaudit)  
(dinyatakan dalam Dollar Amerika Serikat, kecuali dinyatakan lain)

	Catatan	30-Sep-25 Tidak Diaudit	31-Des-24 Diaudit
<b>ASET</b>			
<b>ASET LANCAR</b>			
Kas dan Selara Kas	4	4.450.500	11.195.982
Piutang Usaha	5	24.200.000	17.307.836
Aset Kontrak	6	200.123.456	243.941.555
Piutang Lain-lain - Bersih	7	840.005	494.150
Persediaan - Bersih	8	250.000.000	263.000.144
Beban Dibayar Dimuka dan Uang Muka	9	26.739.362	22.674.891
Pajak Dibayar di Muka	10.a	4.836.100	4.865.452
Aset Lancar Lainnya	11	63.829.733	67.631.485
<b>Jumlah Aset Lancar</b>		<b>575.019.156</b>	<b>631.111.495</b>
<b>ASET TIDAK LANCAR</b>			
Aset Pajak Tangguhan	10.e	9.922.612	9.753.797
<b>Jumlah Aset Tidak Lancar</b>		<b>269.406.918</b>	<b>264.404.463</b>
<b>JUMLAH AKTIVA</b>		<b>844.428.074</b>	<b>905.515.059</b>

Source: PT Dirgantara Indonesia (2025)

Repeat for all report

- 3) Export Financial Report as PDF File and Send to Parent Company and Consolidated Financial Reporting Unit

Picture 3.221 Statement of Financial Position

**PT DIRGANTARA INDONESIA DAN ENTITAS ANAK**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**Per 30 September 2025 (Tidak Diaudit) dan 31 Desember 2024 (Diaudit)**  
**(dinyatakan dalam Dollar Amerika Serikat, kecuali dinyatakan lain)**

	Catatan	30-Sep-25 Tidak Diaudit	31-Des-24 Diaudit
<b>ASET</b>			
<b>ASET LANCAR</b>			
Kas dan Setara Kas	4	4.450.500	11.195.982
Piutang Usaha	5	24.200.000	17.307.836
Aset Kontrak	6	200.123.456	243.941.555
Piutang Lain-lain - Bersih	7	840.005	494.150
Persediaan - Bersih	8	250.000.000	263.000.144
Beban Dibayar Dimuka dan Uang Muka	9	26.739.362	22.674.891
Pajak Dibayar di Muka	10.a	4.836.100	4.865.452
Aset Lancar Lainnya	11	63.829.733	67.631.485
<b>Jumlah Aset Lancar</b>		<b>575.019.156</b>	<b>631.111.495</b>
<b>ASET TIDAK LANCAR</b>			
Aset Pajak Tangguhan	10.e	9.922.612	9.753.797
Investasi pada Entitas Asosiasi	12	2.793.673	2.554.671
Aset Tetap	3;13	200.937.289	202.656.410
Aset Tak Berwujud	14	4.570.023	4.408.201
Aset Tidak Lancar Lainnya	15	51.183.321	45.031.384
<b>Jumlah Aset Tidak Lancar</b>		<b>269.406.918</b>	<b>264.404.463</b>
<b>JUMLAH ASET</b>		<b>844.426.074</b>	<b>895.515.958</b>
<b>LIABILITAS DAN EKUITAS</b>			
<b>LIABILITAS JANGKA PENDEK</b>			
Utang Bank Jangka Pendek	16	4.027.653	15.897.164
Utang Usaha	17	16.029.833	19.184.313
Liabilitas Kontrak	18	38.902.916	59.909.196
Utang Biaya	19	175.996.456	195.344.456
Utang Pajak	10.b	25.157.982	24.604.763
Utang Jangka Panjang - Bagian yang Jatuh Tempo dalam Waktu Satu Tahun			
Utang Bank Jangka Panjang	21	1.500.261	1.125.196
Utang Jangka Panjang Lainnya	22	37.209.872	37.373.336
Liabilitas Jangka Pendek Lainnya	20	25.872.024	37.056.013
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>324.696.997</b>	<b>390.494.438</b>
<b>LIABILITAS JANGKA PANJANG</b>			
Utang Bank Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo dalam Waktu Satu Tahun	21	173.800.554	171.218.494
Utang Imbalan Kerja	23	13.619.745	14.936.991
Liabilitas Jangka Panjang Lainnya	24	45.387.616	45.013.264
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>232.807.915</b>	<b>231.168.750</b>
<b>JUMLAH LIABILITAS</b>		<b>557.504.912</b>	<b>621.663.188</b>

Source: PT Dirgantara Indonesia (2025)

### 3.3.Challenges Faces

During the internship, the author encountered several technical challenges while performing accounting and administrative assignments at PT Dirgantara Indonesia, particularly in relation to document verification and transaction processing. A

recurring challenge arose during the preparation of document completeness checklists for various payment request files. In practice, some files were submitted with missing or inconsistent supporting documents, such as incomplete attachments or discrepancies between amounts and dates across documents. These conditions prevented the files from being processed further and required additional verification to identify which requirements had not been fulfilled.

Administrative challenges were also encountered during tasks involving tax-related documentation, particularly when recapitulating tax invoices for preliminary tax liability identification. In several cases, the tax invoices attached to the files were copies rather than originals, resulting in key information—such as tax invoice numbers, dates, or SAP numbers—being partially cut off or unclear due to poor print quality. This made it difficult to accurately extract and verify the required tax data for further processing.

Challenges were also encountered during the journalizing, posting, and settlement processes in SAP. Tasks such as journalizing transactions, inputting advance payment requests, settling accountability notes, and posting transactions to the general ledger required careful attention to transaction codes, posting status, and account selection. The risk of technical errors—such as unintentionally posting entries instead of parking them or misclassifying accounts—highlighted the complexity of SAP transaction flows. In addition, reconciliation-related tasks, including petty cash reconciliation and financial statement preparation, were affected by the accuracy and completeness of prior postings, making these assignments sensitive to even minor data inconsistencies.

### **3.4. Problem Solving**

To address challenges related to document completeness and verification, the author consistently applied established internal checklist standards when reviewing payment request files. Each supporting document was cross-checked against the required criteria for the respective file type to ensure accuracy and consistency of information, such as amounts and dates. When discrepancies or missing attachments were identified, the files were returned to the responsible party through

the supervisor for completion before further processing. This approach ensured that only verified and compliant documents proceeded to subsequent stages, reducing the risk of processing errors during journalizing and posting.

For issues related to unclear or incomplete tax invoice information, particularly when working with copied documents, the author consulted directly with supervisors or personnel from the relevant units responsible for the transaction. Through this coordination, the required tax data could be confirmed verbally, cross-checked against internal records, or retrieved from the original tax invoice when necessary.

In cases where journal entries were accidentally posted in SAP instead of being parked, the related files were returned to the unit supervisor so that the incorrect postings could be reviewed and corrected in accordance with established procedures. Additionally, uncertainties in SAP transaction processing were mitigated by exercising increased caution when performing transaction entry, journalizing, posting, and settlement activities. Transaction steps were carefully reviewed prior to execution to ensure correct posting status, account selection, and document classification. SAP outputs and reports were rechecked to confirm that entries were recorded as intended and aligned with the underlying supporting documents. For reconciliation and financial statement preparation tasks, the author verified balances and transaction details to identify inconsistencies arising from earlier processes, ensuring that system-generated figures were supported by accurate and complete records.