

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 Receival

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 receival. 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**

Kepada Yth :

☐ Direktorat Keuangan Up. Manager Akuntansi Keuangan

☒ Dinas Operasional

☐ Pengadaan Barang & Jasa

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 :

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

Bandung, **03 September 2025**

Yang Mengajukan : **Program Manager Aerostructure**

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

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

Bandung,

1

RECEIVED

08 SEP 2025

VERIFIKASI

AK

Picture 3.1 Received Expense Reimbursement File
Source: PT Dirgantara Indonesia (2025)

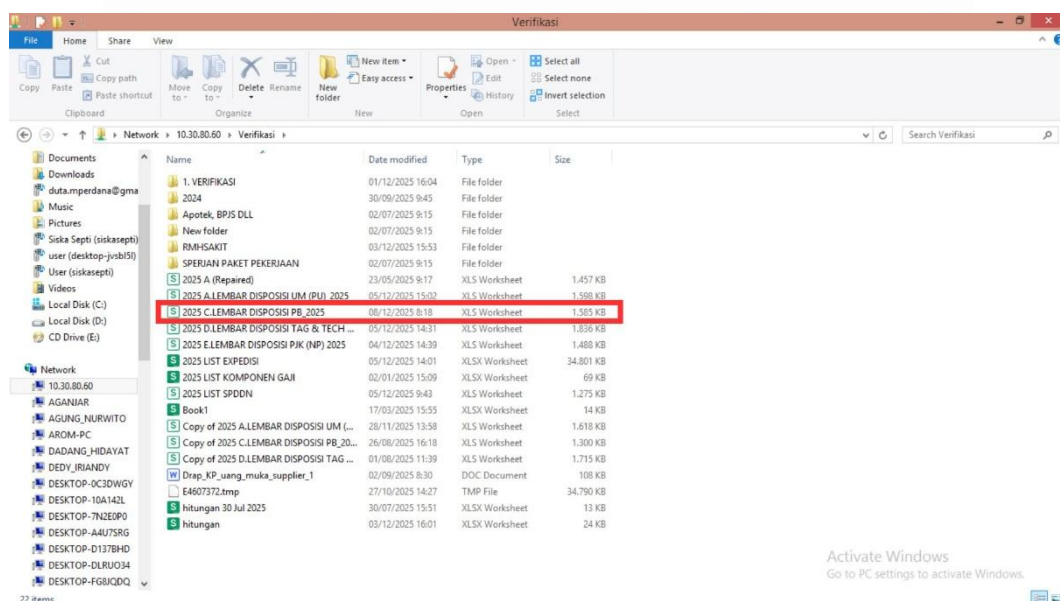
Description:

1 : Corporate Verification Unit's Date of Receival 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.

NO	AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERHAL	CURR	NILAI	TAR
535	535A	08/Sep/2025	03/Sep/2025	PROGRAM MANAGER AEROSTRUCTURE	XX0000-PB-2509-00001	SULAIMAN ABAD	BIAYA MAGNET LEMBARAN, ATK, PENGIRIMAN PO, ALAT LISTR	IDR	4.530.000	

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)

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

4) Print Document Completeness Checklist

Print

Copies:

Printer i

Samsung ML-2160 Series
Offline: 1 document waiting

[Printer Properties](#)

Settings

Print Active Sheets
Only print the active sheets

Pages: to

Collated
1,2,3 1,2,3 1,2,3

Portrait Orientation

A4
21 cm x 29,7 cm

Custom Margins

Fit Sheet on One Page
Shrink the printout so that it fits

[Page Setup](#)

CHECK LIST KELENGKAPAN DOKUMEN

PB

No Agenda : 518A
Tgl Agenda : 8/10/2025
Tgl Pengajuan : 3/9/2025

Revisi : 1
Revisi 1 : PRO DOKUM HANAUZER KER DESTRUCTURE
Revisi 2 : 10000000-0300000001
Perihal : SOLASAMBA AGRO

REVISI
BENYAKHAGIET LUBANOW, AUK, PENGEMPERAN PG, ALIK LISTRIK, LUBANOW, SOWENIL, DAN NAWA PIRU DOK PG AJUK
JNB 4.530.000.00

CO
☐ Yang Beredar Asli
☐ Yang Beredar Copy

1 **Informasi Koneksi**

☐ Koneksi Berhasil Koneksi
☐ Koneksi Berhasil Produk
☐ Koneksi Berhasil Non Produk
☐ Koneksi Berhasil Sub Di-Airport Services

☐ Untuk Diupload
☐ Untuk Diupload
☐ Untuk Diupload dengan sys
☐ Untuk File

NO	URUTAN	KETERANGAN	KETERANGAN
1	Isi Perencanaan / Perencanaan	Asli Copy	Asli Copy
2	Surat Perjanjian/PCSP Asli & Berencana / Surat Perencanaan	Asli Copy	Asli Copy
3	Kontrak Berencana/Invoice/berencana/Invoice/Perencanaan	Asli Copy	Asli Copy
4	Revisi Peta (10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 6		

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.



1 


Invoice | Tokopedia

INVOICE
0123456789123456789

DITERBITKAN ATAS NAMA
Penjual : Magnets Shop

UNTUK
 Pembeli : Sulaiman
 Tanggal Pembelian : 01 Agustus 2025
 Alamat Pengiriman : Sulaiman ((+62)81231231234)
 123 Sesame Street, Elmo's World
 12345

INFO PRODUK	JUMLAH	HARGA SATUAN	TOTAL HARGA
<div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: red; margin-right: 5px;"></div> <div> Magnet Lembaran Lentur Ukuran 42x39x 0,08 CM Berat: 540 gr </div> </div>	8	Rp 40.500	Rp324.000
SUBTOTAL HARGA BARANG			Rp324.000
Kupon Diskon Barang dari Platform			-Rp 24.000
Total Ongkos Kirim			Rp 15.000
Kupon Diskon Ongkos Kirim dari Platform			-Rp 15.000
TOTAL BELANJA			Rp300.000
Biaya Layanan			-
<div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: red; margin-right: 5px;"></div> <div> TOTAL TAGIHAN </div> </div>			Rp300.000



Invoice ini sah dan diproses oleh komputer
Silakan hubungi **Tokopedia Care** apabila kamu membutuhkan bantuan.

Metode Pembayaran:
Mandiri Virtual Account

Terakhir diupdate: 11 Agustus 2025 20:21 WIB

Mengetahui
Program Manager AE

Signature

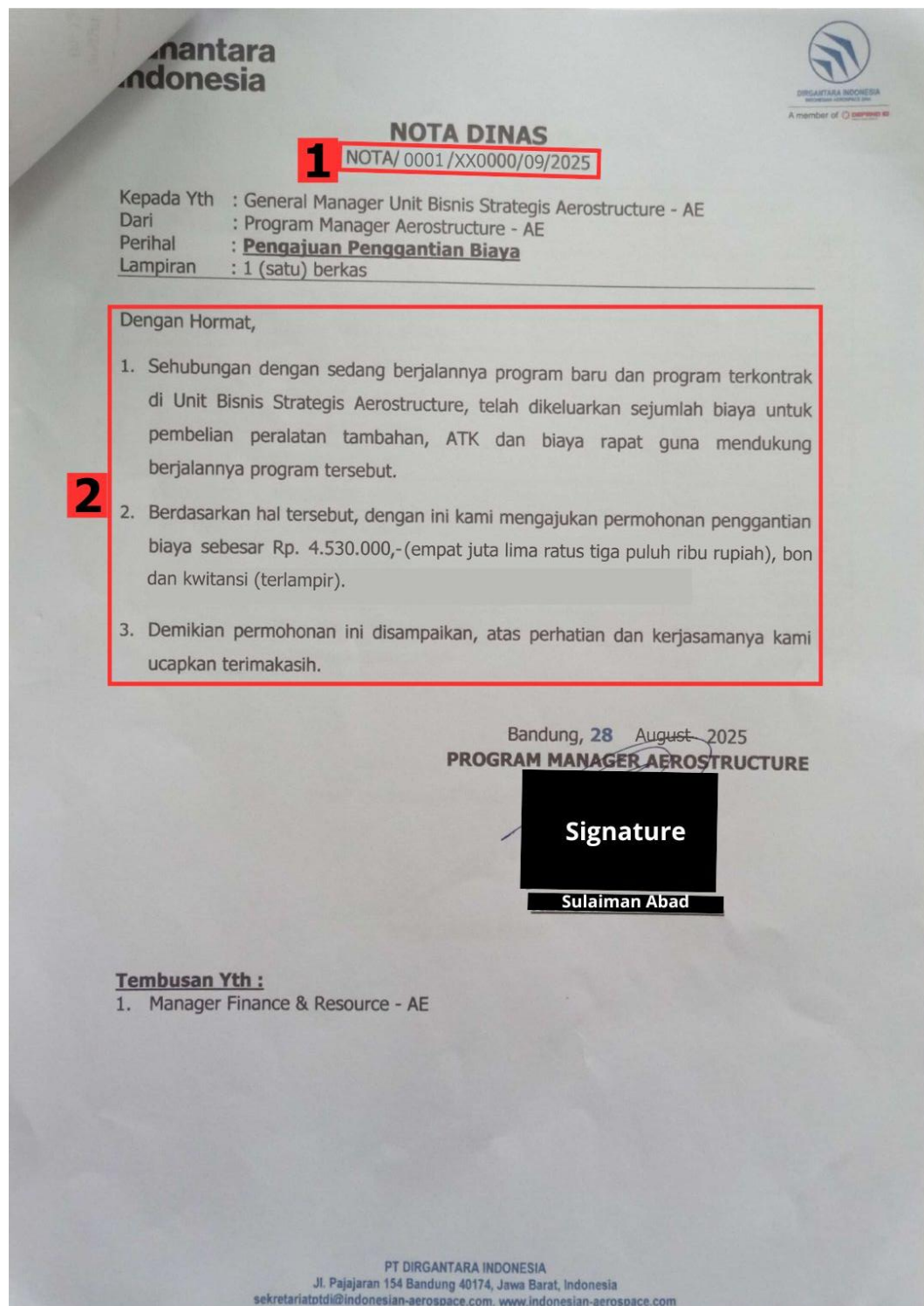
Gunawan

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.

No.	Name	Instansi/UO	Email	Signature
1.	Heber M.F. Rungtajan	PTDI / BM	heber.m.f.rungtajan@ptdi.co.id	TTD
2.	Dore Goxan	PTDI / BM	dore.goxan@ptdi.co.id	TTD
3.	Mariana Achmad H.	PTDI / BM	mariana.a.h@ptdi.co.id	TTD
4.	Adnan S.	WF IN	0811327902	TTD
5.	Peto X. Pata	PTDI / Aero	peto.x.pata@ptdi.co.id	TTD
6.	TOMOHICO TOJIMA	PPT-WF/IN	0821-9201640	TTD
7.	Purwati L.	PTDI / SK	purwati.l@ptdi.co.id	TTD
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
1 USD = 15668 IDR

(02.09.2025)

Detail USD

EKSEKUSI ANGGARAN INTERNAL ORDER

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

No	Cost Center	Saldo Awal Plafon Budget (2025)	Internal Order	Sendi (Alternatif Anggaran/ CoA)	G/L Account (SAP)	Uraian	Nilai Eksekusi	Saldo Akhir Plafon Anggaran (2025)	Keterangan Peruntukan
159	XX0000		62920500000L	60E	6119220142	Biaya Consumable Tools	18,06		Biaya Pembelian Magnet Lembaran
160	XX0000		62920500000L	67A	6119200003	Biaya Alat Tulis-Kantor	3,30		Biaya Pembelian ATK
161	XX0000		62920500000L	66F	6294000000	Biaya Pos Dan Telegram	30,69		Biaya Pengiriman PO
162	XX0000		62920500000L	66B	6290000056	Biaya Alat Listrik	9,75		Biaya Pembelian Alat Listrik
163	XX0000		62920500000L	67A	6119200003	Biaya Alat Tulis-Kantor	3,66		Biaya Pembelian ATK
164	XX0000		62920500000L	60E	6119220142	Biaya Consumable Tools	1,08		Biaya Pembelian Lakban
165	XX0000		62920500000L	60E	6119220142	Biaya Consumable Tools	1,80		Biaya Pembelian Lakban
166	XX0000		62920500000L	67A	6119200003	Biaya Alat Tulis-Kantor	5,52		Biaya Pembelian ATK
167	XX0000		62920500000L	67A	6119200003	Biaya Alat Tulis-Kantor	8,10		Biaya Pembelian ATK
168	XX0000		62920500000L	60E	6119220142	Biaya Consumable Tools	8,40		Biaya Pembelian Lakban
169	XX0000		62920500000L	19D	6270030000	Biaya Promosi Dan Pameran	128,99		Biaya Pembelian Souvenir - Aircraft Miniature
170	XX0000		62920500000L	66B	6290000056	Biaya Alat Listrik	17,25		Biaya Pembelian Alat Listrik
171	XX0000		62920500000L	62D	6210020000	Biaya Rapat	35,13		BiayaRapat MoU dengan Wingfield

Bandung, 02 September 2025

PERBETUHAN
PROGRAM MANAGER SBU AEROSTRUCTURE

Signature

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 PENGANTIAN 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.

Halaman : 1/1

Lembar Persetujuan Transaksi Operasional (LPTO)

Nomor : 001-LPTO-09-2025 **1**
Tanggal : 04-09-2025

Nomor Referensi : X0000 PB-25-09-00001
Mengajukan : 0010001 / SULAIMAN ABAD / PROGRAM MANAGER AEROSTRUCTURE **2**
Menyetujui : 1212121 / WAHYU MUHAMMAD ANDRI / GENERAL MANAGER UNIT BISNIS STRATEGIS AEROSTRUCTURE
Kurs : 16.632,00

No. Item	Cost Object	COA	Uraian	Deskripsi Transaksi	Nilai Pengajuan		Budget (USD)	Realisasi (USD)	Commitment (USD)	Sisa Budget (USD)	Persentase (%)	
					Curr	Nilai						
1	X000000000	6119211000 / 67A	BIAYA ALAT TULIS-KANTOR	ATK	IDR	60,000.00	USD 3.60	5,000.00	812.85	0.00	4,183.48	83.67
2	X000000000	6270030000 / 19D	BIAYA PROMOSI DAN PAMERAN	Souvenir - Aircraft Miniature	IDR	2,150,000.00	USD 129.27	29,300.00	0.00	29,170.73	99.56	
3	X000000000	6119211000 / 60E	BIAYA CONSUMABLE TOOLS	Lakban	IDR	140,000.00	USD 8.43	18,750.00	174.08	269.00	18,298.50	97.59
4	X000000000	6119211000 / 60E	BIAYA CONSUMABLE TOOLS	Lakban	IDR	20,000.00	USD 1.20	18,750.00	174.08	269.00	18,305.84	97.63
5	X000000000	6119211000 / 60E	BIAYA CONSUMABLE TOOLS	Magnet Lembaran	IDR	300,000.00	USD 18.04	18,750.00	174.08	269.00	18,288.62	97.54
6	X000000000	6210020000 / 62D	BIAYA RAPAT	Rapat MoU dengan PT Jaya	IDR	600,000.00	USD 36.07	2,500.00	1,623.89	0.00	840.90	33.64
7	X000000000	6290000000 / 66B	BIAYA ALAT-ALAT LISTRIK	Alat Listrik	IDR	300,000.00	USD 18.04	1,700.00	28.17	0.00	1,654.54	97.33
8	X000000000	6119211000 / 67A	BIAYA ALAT TULIS-KANTOR	ATK	IDR	50,000.00	USD 3.01	5,000.00	812.85	0.00	4,183.84	83.68
9	X000000000	6294000000 / 66F	BIAYA POS DAN TELEGRAM	Pengiriman PO	IDR	500,000.00	USD 30.06	150.00	0.00	0.00	119.24	79.49
10	X000000000	6290000000 / 66B	BIAYA ALAT-ALAT LISTRIK	Alat Listrik	IDR	160,000.00	USD 9.62	1,700.00	28.17	0.00	1,662.06	97.77
11	X000000000	6119211000 / 67A	BIAYA ALAT TULIS-KANTOR	ATK	IDR	130,000.00	USD 7.82	5,000.00	812.85	0.00	4,179.03	83.58
12	X000000000	6119211000 / 67A	BIAYA ALAT TULIS-KANTOR	ATK	IDR	90,000.00	USD 5.41	5,000.00	812.85	0.00	4,181.62	83.63
13	X000000000	6119221000 / 60E	BIAYA CONSUMABLE TOOLS	Lakban	IDR	30,000.00	USD 1.80	18,750.00	174.08	269.00	18,305.12	97.63
3 Total					IDR	4,530,000.00	USD 272.37					

Berdasarkan kriteria yang ada bahwa pengajuan tersebut dapat disetujui dengan alasan :
Terkait operasional rutin
Demikian disampaikan dan terima kasih.

Tim Pengendalian Biaya

PIL MANAGER AKUNTANSI KEUANGAN Kepala Divisi Perencanaan Perusahaan

Signature Signature

Disetak Tanggal 04-09-2025 16:30:37 / 230059

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.

**anantara
Indonesia**

SURAT KUASA

Yang bertanda tangan dibawah ini :

Nama : WAHYU MUZAMMIN ANDRI
NIK : 1212121
Jabatan : General Manager SBU Aerostructure

MENGUASAKAN KEPADA

Nama : SULAIMAN ABAD
NIK : 1010101
Jabatan : Program Manager Aerostructure
Nomor Rekening : **123451234512345** (Bank BRJ)

Sebagai penerima biaya operasional SBU Aerostructure dan rekeningnya menjadi rekening penampungan sementara selama proses pembuatan rekening untuk SBU Aerostructure untuk pengajuan pembayaran dengan no. XX0000-PB-2509-00001 sebesar Rp 4.530.000,- (empat juta lima ratus tiga puluh ribu rupiah).

Demikian kami sampaikan, atas perhatian dan kerjasamanya kami ucapkan terima kasih.

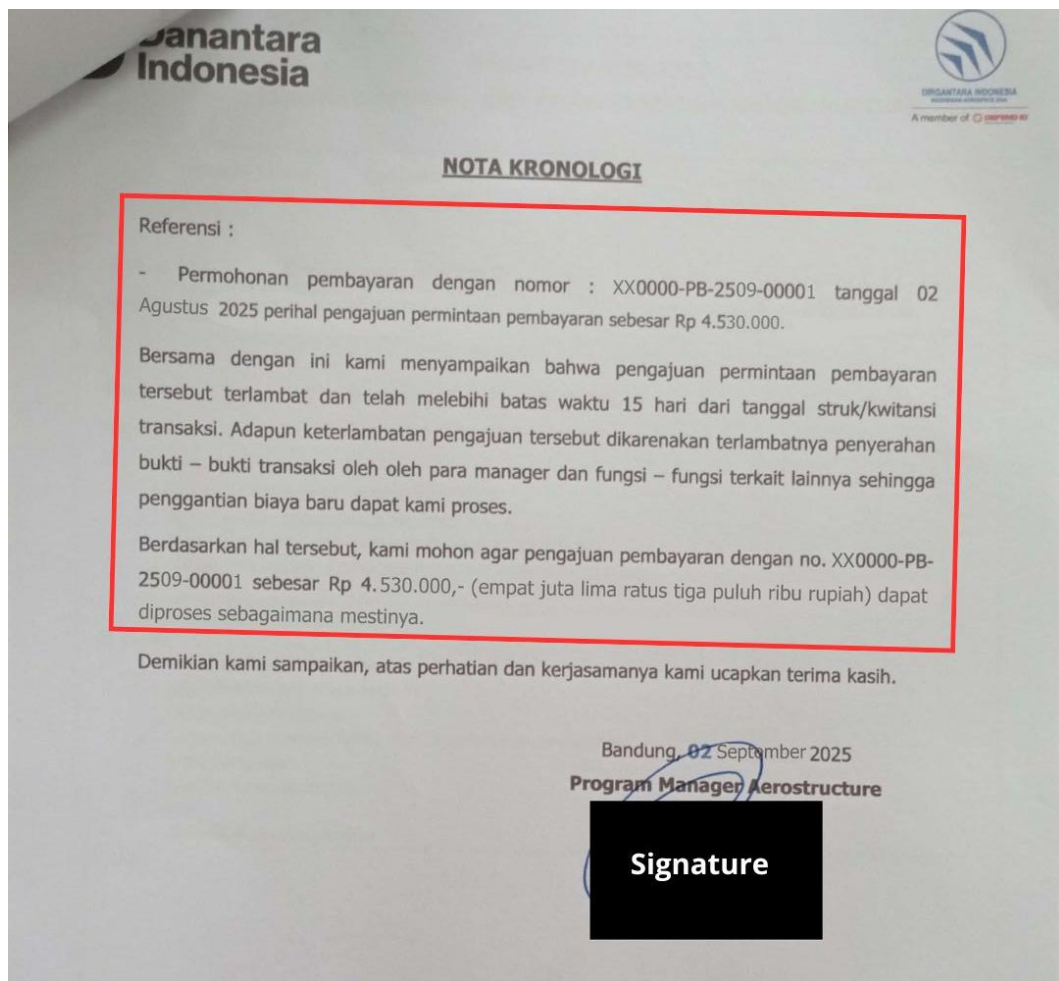
Bandung, **02** August 2025

YANG DIKUASAKAN
Signature

YANG MENGUASAKAN
Signature

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 : **BIAYA MAGNET LEMBARAN, ATK, PENGIRIMAN PO, ALAT LISTRIK, LAKBAN, SOUVENIR, DAN RAPAT MOU DGN PT JAYA**
Nilai : IDR 4.530.000,00

CO

☐ Yang Beredar Asli
☐ Yang Beredar Copy

Diteruskan Kepada

☐ Ka Bidang Verifikasi Korporasi
☐ Ka Bidang Verifikasi Produksi
☐ Ka Bidang Verifikasi Non Produksi
☐ Ka Bidang Verifikasi Sub Dit Aircraft Services

☐ Untuk Diverifikasi
☐ Untuk Diproses
☐ Untuk Dibicarakan dengan saya
☐ Untuk File

NO	URAIAN	KETERANGAN	KETERANGAN
1	1 Nota Permintaan Pembayaran XX0000-PB-2509-00001	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
2	2 Surat Perjanjian/PO/SP Asli & Bermaterai / Surat Pembelian	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
3	3 Kwitansi Bermaterai/Invoicebermaterai/Invoice/Proforma Inv	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
4	4 Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
5	5 Reference/ Surat Jalan/ Delivery Order/ LG /Nota Dinas/ NCTA/0001/XX0000/09/2025	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
6	6 Undangan/ Daftar Hadir/ Sprint/ Form AB/ BA DH/001/XX0000/09/2025	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
7	7 RKA/ Kajian Bisnis/ Rincian Biaya/KB	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input checked="" type="checkbox"/>
8	8 No Park Dok SAP	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
9	9 LPTO/ Surat Kuasa/ Surat Pernyataan 001/LPTO-09-2025	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input checked="" type="checkbox"/>
10	10 Nota kronologi	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>

Bandung, Pajak
Bandung, Verifikasi Korporasi
Bandung, Treasury

Sally

Catatan:

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 Receival

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 receival. 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**

IRIGANTARA INDONESIA
 A member of **CHS GROUP ID**

Kepada Yth :
☐ Direktorat Keuangan Up. Manager Akuntansi Keuangan
☒ Pengadaan Barang & Jasa

Referensi : **[REDACTED]**
 Nomor Order / Umum : 1234567
 Nomor PO : 9717.123
 WBS/CC/IO : YYXX000000

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	E21	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
 Tanggal Pelaksanaan : 10-09-2025 s.d. 17-09-2025

Bandung, **10 SEP 2025**
 Yang Mengajukan
3 Diajukan Oleh : Manager Pengadaan Material Produksi
 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 :
☐ Direktur Keuangan
☐ Kadiv Keuangan Perusahaan
☐ Kadep Pembayaran
☐ Diteliti dan di evaluasi
☐ Ditindaklanjuti / diselesaikan
☐ Disetujui / diproses lebih lanjut

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

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

1 **VERIFIKASI AK**
 11 DEC 2025

Sandra **Bill Henderson**

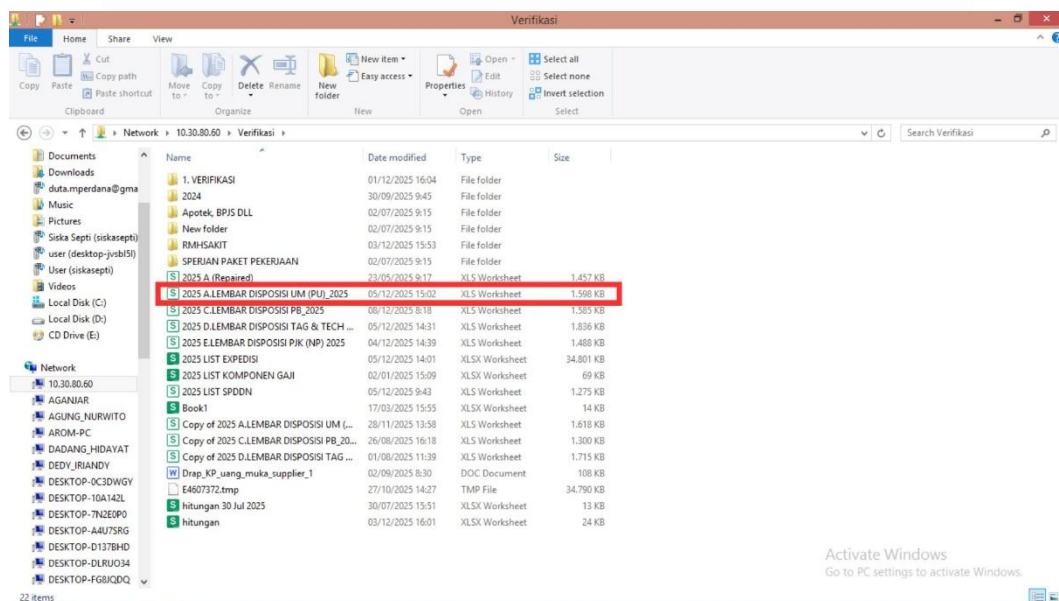
Picture 3.14 Received Advance Payment Request File

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Corporate Verification Unit's Date of Receival 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 PENGIRAN	DARI	NO PENGIRAN	USER/ SUPPLIER	PERIKAL	CURR	NILAI	Keterangan
726	726A	10/09/2025	10/09/2025	MANAGER PENGADAAN MATERIAL PRODUKSI	000000-PU-2509-00001	JAYA NAKHUS SENTOSA, PT	UANG BUKA 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									

Picture 3.16 Filled Advance Payment Request Data Sheet
Source: PT Dirgantara Indonesia (2025)

Description:

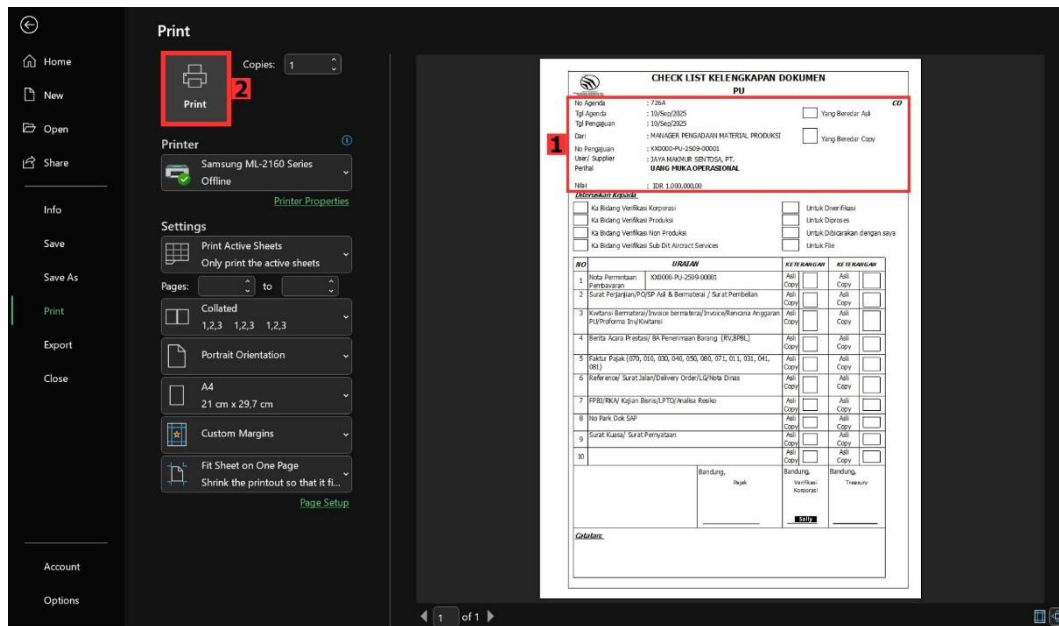
- 1 : No – Row number in the spreadsheet (726)
- 2 : 000A – Agenda number listed in the checklist (726A)
- 3 : Tgl Agenda – Date the checklist was prepared (10 September 2025)

- 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

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)

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

81

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

PT. Jaya Makmur Sentosa
Logo
Jl. Disana, Kec. Disitu
Indonesia

PROFORMA INVOICE

CASH

BILL TO

PT. DIRGANTARA INDONESIA
JL. Pajajaran 154
Bandung
NPWP : 01.002.000.7-000.000

INVOICE NO. : Inv. 123-09/25
DATE : 01 September 2025
PO NO. : OP00-9717123

DESCRIPTION	QTY	UNIT PRICE	TOTAL
C108B, RESIN (YUKALAC)	225	Rp10.000	Rp1.000.000

Remarks / Payment Instructions:

Name : PT. Jaya Makmur Sentosa
Bank : BCA
Cabang : Kopo
No A/C : 8118418484

SUBTOTAL Rp 1.000.000
DISCOUNT Rp -
SUBTOTAL LESS DISCOUNT Rp 1.000.000
TAX RATE 11,00%
TOTAL TAX Rp 110.000
SHIPPING/HANDLING Rp -

Balance Due Rp 1.110.000

Bandung, 01-Sep-25
PT. Jaya Makmur Sentosa

Signature
Direktur

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.

Eksekusi Anggaran Internal Order Divisi Detail Part Manufacturing (00)

Plafond Anggaran 2025
Realisasi Anggaran sd 04 September 2025
Saldo akhir

1 USD = 16.632 IDR
1 EUR = 1.16 USD (Per Tanggal 04 September 2025)

EKSEKUSI ANGGARAN INTERNAL ORDER								
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)
226	XX0000		6119213XX00L	60C	6119213000	Supporting Material/Stuff	66,74	
							Keterangan Peruntukan	
							PO Pembelian C3088, RESIN (YUKALAC) dari PT. Jaya Makur Sentosa	

Lamp. Nota, No : OP000-9717725
Profit Center : OP0000
Tanggal : 04 September 2025

PERSETUJUAN
PLT. KADIV PERENCANAAN & PENGENDALIAN PRODUKSI

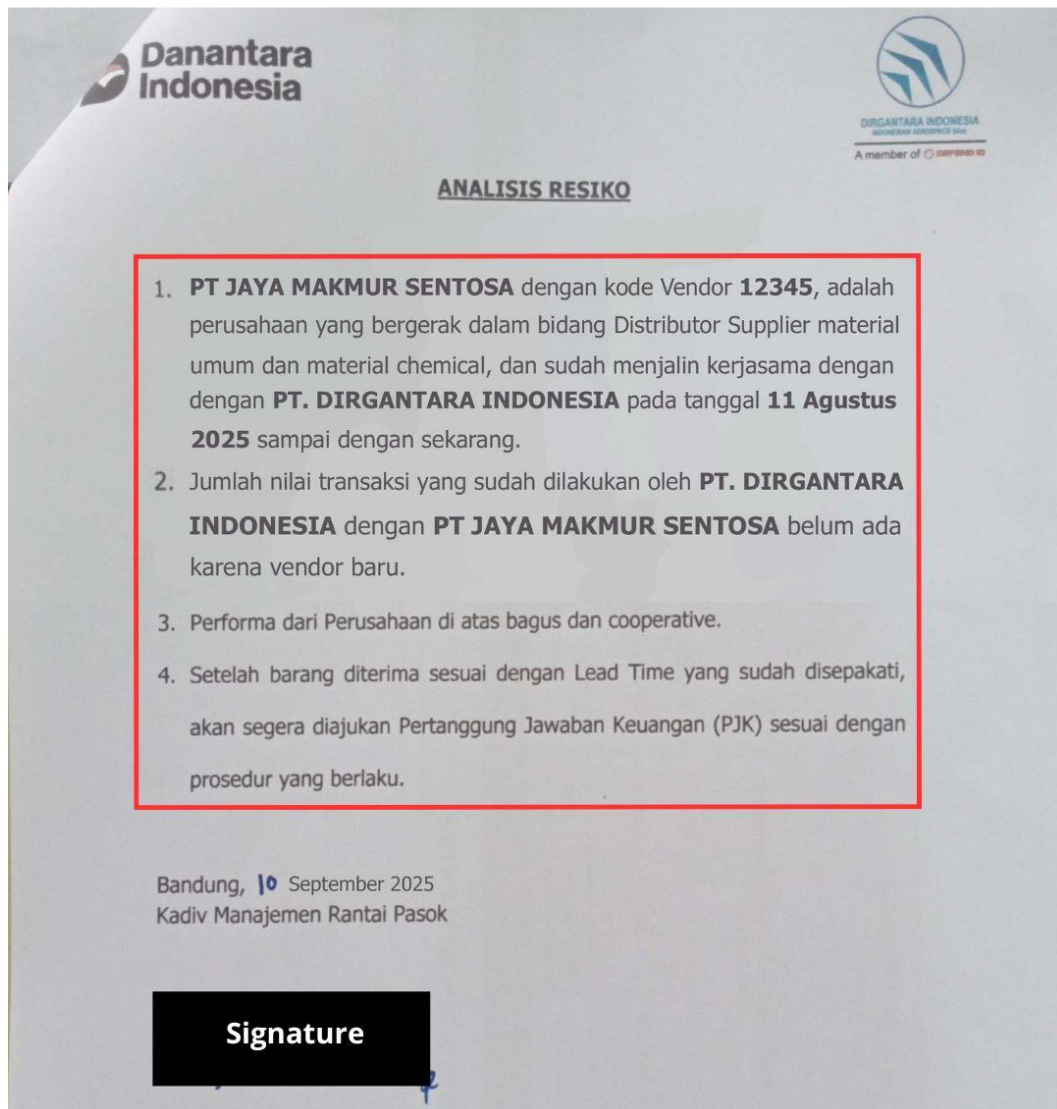
Signature

Bandung, 04 September 2025
Mgr. Perencanaan Produksi

Signature

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		CO
Tgl Agenda	: 10/Sep/2025	<input type="checkbox"/> Yang Beredar Asli	
Tgl Pengajuan	: 10/Sep/2025	<input type="checkbox"/> Yang Beredar Copy	
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		
Diteruskan Kepada			
<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	Nota Permintaan Pembayaran XX0000-PU-2509-00001	Asli/ Copy <input checked="" type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
2	Surat Perjanjian/PO/SP Asli & Bermaterai / Surat Pembelian 9717123	Asli/ Copy <input checked="" type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
3	Kwitansi Bermaterai/Invoice bermaterai/Invoice/Rencana Anggaran PU/Proforma Inv/Kwitansi INV. 123-09/25	Asli/ Copy <input checked="" type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
4	Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)	Asli/ Copy <input type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
5	Faktur Pajak (070, 010, 030, 040, 050, 080, 071, 011, 031, 041, 081)	Asli/ Copy <input type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
6	Reference/ Surat Jalan/Delivery Order/LG/Nota Dinas	Asli/ Copy <input type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
4	FPBJ/RKA/ Kajian Bisnis/LPTO/Analisa Risiko	Asli/ Copy <input checked="" type="checkbox"/>	Asli/ Copy <input checked="" type="checkbox"/>
8	No Park Dok SAP	Asli/ Copy <input type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
9	Surat Kuasa/ Surat Pernyataan	Asli/ Copy <input type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
10		Asli/ Copy <input type="checkbox"/>	Asli/ Copy <input type="checkbox"/>
		Bandung, Pajak	Bandung, Verifikasi Korporasi
			Bandung, Treasury
		Sally	
Catatan:			

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 Receival

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 receival to formally indicate acceptance for verification.

Picture 3.23 Received Accountability Note File

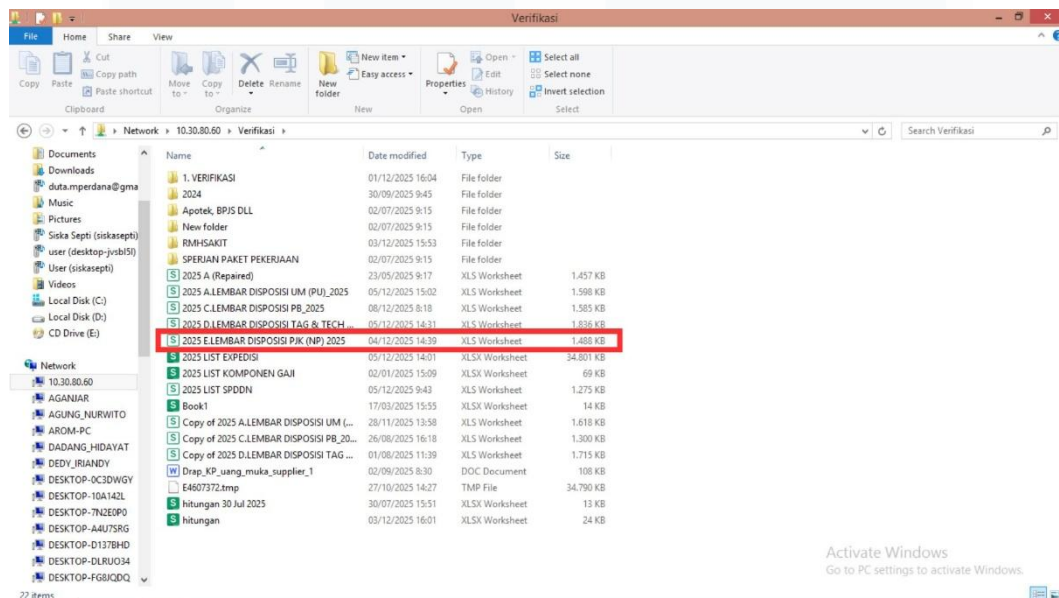
Kepada Yth :		Anggaran	
KADIV. AKUNTANSI			
<p>1 WBS/CC/IO : XX00000000 SN : <input type="text"/></p> <p>2 Referensi :</p> <p>a. No. Permohonan Uang Muka : XX0000-PU-2507-00001 6</p> <p>b. Nomor Tanda Terima Uang : 5210001234</p>			
<p>Kami sampaikan pertanggungjawaban Uang Muka yang telah dipergunakan oleh penanggung jawab uang muka</p> <p>Nama : SOETOYO ABDURRAHMAN 5</p> <p>Nik : 98733</p> <p>Jabatan : PROGRAM MANAGER AEROSTRUCTURE</p> <p>Unit Organisasi : XXY000</p> <p>Pelaksanaan : Dari tanggal <input type="text"/> Sampai tanggal <input type="text"/></p> <p>Jumlah Pengambilan : IDR <input type="text"/> 36.800.000,00</p> <p>Terbilang : TIGA PULUH ENAM JUTA DELAPAN RATUS RIBU RUPIAH</p> <p>7 Jumlah PJK 1 : Valuta <input type="text"/> 36.700.000,00</p> <p>Terbilang : TIGA PULUH ENAM JUTA TUJUH RATUS RIBU RUPIAH</p> <p>Jumlah Setor : Valuta <input type="text"/> 100.000,00</p> <p>Terbilang : SERATUS RIBU RUPIAH</p> <p>Saldo : Valuta <input type="text"/> Nilai <input type="text"/> 0,00</p> <p>Terbilang : <input type="text"/></p> <p>Dokumen pendukung pertanggungjawaban :</p> <ul style="list-style-type: none"> - FOTOCOPY UMD - FOTOCOPY BUKTI PENERIMAAN <p>Bandung 08 September 2025 2</p> <p>3 GENERAL MANAGER SBU AEROSTRUCTURE</p> <p>Signature</p> <p>1</p> <p>Disetujui</p> <p>Dikembalikan</p> <p>Catatan :</p> <p>Bill Henderson</p> <p>Pejabat yang berwenang</p>			

Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Corporate Verification Unit's Date of Receival 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.

NO	NO AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERHAL	CURR	NILAI
377	377E	08/Sep/2025	08/Sep/2025	GENERAL MANAGER SBU AEROSTRUCTURE	XX0000-NP-2509-00001	SOETOYO ABDURRAHMAN	PJK. MELALUI UANG MUKA NO.: XX0000-PU-2507-00001	IDR	36.700.000

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)

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.

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.



1 : Inputted Realization Data
2 : Print Button

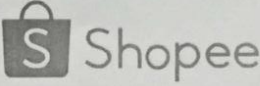
5) Identify and Verify Accuracy of Attachments and Their Existing Document Number(s)

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.

1 ①



Nota Pesanan

Nama Pembeli: ShopeeUser **Nama Penjual:** ShopeeSeller


Alamat Pembeli:
Pt. Dirgantara Indonesia Pos Gate 4, Jalan Pajajaran No. 154, Husein Sastranegara, Cicendo,
KOTA BANDUNG, CICENDO, JAWA BARAT, ID, 40174

No. Handphone Pembeli: 08117826202

No. Pesanan ID837209 **Tanggal Transaksi** **2** 19/08/25 **Metode Pembayaran** Bank BRI **Jasa Kirim** Instant

Rincian Pesanan

No.	Produk	Variasi	Harga Produk	Kuantitas	Subtotal
1	MEMORI HYXK DDR4 8GB 2666MHz LONGDI		Rp425.000	2	Rp850.000
3	MOTHERBOARD VURRON DURAVEL H110M4-GEN Intel H110, LGA 1151, DDR4	Essential	Rp642.000	2	Rp1.284.000
3	Processor INTEL Core i3-8100 3.6 GHz socket 1151 + Fan	+ Fan Intel	Rp556.854	2	Rp1.113.708
4	SSD VENDORA VRA M2 2280 256GB		Rp391.875	2	Rp783.750
Subtotal				Rp4.031.458	
Total Kuantitas (Aktif) produk					

5 Mengetahui,
Program manager AE

Signature

Subtotal Pesanan Rp4.031.458
Subtotal Pengiriman Rp18.000
Biaya Layanan Rp1.767
Total Diskon Pengiriman -Rp18.000
Diskon Voucher Shopee -Rp322.557

4 **Total Pembayaran** Rp3.700.000

1 of 2
Continue to next page

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 XX0000-PU-2507-00001 3 Rp 36.800.000

NO	TANGGAL	KETERANGAN	JUMLAH
1	19-08-2025	Memory Hynix DDR4 8 GB	Rp 3.700.000
		Motherboard Vurrior Duravel	
		Processor Intel Core i3 8100	
		SSD Venomrx VRX M2 2280	
2	19-08-2025	Casing Varro Prime ARC Z1	Rp 480.000
3	21-08-2025	Memory Hynix DDR4 8 GB	Rp 1.900.000
		Motherboard Vurrior Duravel	
		Processor Intel Core i3 8100	
		SSD Venomrx VRX M2 2280	
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	Rp 2.700.000
		Packing Kayu	
		Proteksi Produk Pengiriman	
		Ongkos Kirim	
8	23-08-2025	Asus Komputer PC All in One	Rp 2.700.000
		Packing Kayu	
		Proteksi Produk Pengiriman	
9	27-08-2025	SSD vurrior 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	Rp 5.750.000
13	26-08-2025	WD New Passport 2 TB	Rp 1.500.000
		TL LED + Kap 16 Watt	
14	26-08-2025	Kabel Nym 1.5 x 2	Rp 790.000
		Uticon Kabel Rol	
15	20-08-2025	HDD Toshiba Canvio 1 TB	Rp 2.730.000
		KB MS Log MK 120	
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	Rp 950.000
		PSU ATX	
		HDD External 1 TB	
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.

Eksekusi Anggaran Internal Order SBU AEROSTRUCTURE

Plafond Anggaran 2025

Realisasi Anggaran 01 Januari 2025 s/d 30 Juli 2025

Saldo akhir

1 EUR = 1.18 USD
1 USD = 16640 IDR (30.07.2025)

EKSEKUSI ANGGARAN INTERNAL ORDER

Lamp. Nota. No : <0000-PU-25-01-00001
Profit Center : <0000
Tanggal : 30 Juli 2025

Anggaran 2025

No	Cost Center	Saldo Awal Plafond Budget (2025)	Internal Order	Saldo (Alternatif) Anggaran/ Cak	G/L Account (SAP)	Uraian	Nilai Eksekusi	Saldo Akhir Plafond Anggaran (2025)	Keterangan Peruntukan
148	<0000		6290501100L	67G	6295040000	Computer supplies	2211.54		Pembelian computer supply untuk perbaikan komputer di SBU

PERSETUJUAN
GENERAL MANAGER SBU AEROSTRUCTURE
Signature

PJS. MANAGER KEUANGAN & SUMBER DAYA AEROSTRUCTURE
Signature

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		
Diteruskan Kepada			
<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	Nota Permintaan Pembayaran	Asli Copy	Asli Copy
2	Kwitansi Bermaterial/Invoice Bermaterial/Kwitansi/Invoice	Asli Copy	Asli Copy
3	Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli Copy	Asli Copy
4	Berita Acara Prestasi/BA Penerimaan Barang (RV,BPBL)	Asli Copy	Asli Copy
5	Certificate Of Domicile (COD), BC 4.0	Asli Copy	Asli Copy
3	Undangan/ Daftar Hadir/ Sprint/ Form AB/Rincian PJK	Asli Copy	Asli Copy
7	Reference/ Surat Jalan/Delivery Order/LG/Nota Dinas	Asli Copy	Asli Copy
4	FPB/RKA/Kajian Bisnis/Rincian Biaya/PQ/SP	Asli Copy	Asli Copy
9	No Park Dok SAP	Asli Copy	Asli Copy
10		Asli Copy	Asli Copy
	Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury
	Nisa	Sally	
Catatan:			

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 Receival


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 receival to formally indicate acceptance of the file.

Hal 1/1



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

PT DIRGANTARA INDONESIA
INDONESIAN AIRCRAFT MANUFACTURER

A member of  Garuda Group

Kepada Yth :

☐ Direktorat Keuangan Up. Manager Akuntansi Keuangan
 Referensi : XX0000-FP-2508-00001
 Nomor Order / Umum : BSIV25-2929
 Nomor PO : 9717917
 WBS/CC/IO : 6119212 XX 40L

☐ Dinas Operasional
☒ Pengadaan Barang & Jasa

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	60A	BIAYA BAHAN BAKAR PRODUKSI 6	
		PENGADAAN BAHAN BAKAR SOLAR INDUSTRI	IDR 100.000.000,00
		Total	IDR 100.000.000,00 8

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 :
Plt. Manager Pengadaan
Material Produksi Non Pesawat
Terbang Dan **3**

Signature

Disetujui Oleh :
Kepala Divisi Manajemen
Rantai Pasok

Signature

2 *01/10/25*

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
☐ Kadiv Keuangan Perusahaan
☐ Kadep Pembayaran

☐ Diteliti dan di evaluasi
☐ Ditindaklanjuti / diselesaikan
☐ Disetujui / diproses lebih lanjut

☐ Kadiv Akuntansi

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

Bandung,

Plt. Manager Akuntansi Keuangan

RECEIVED
05 OCT 2025
VERIFIKASI
AK

1

Bandung,

Plt. Manager Akuntansi Keuangan

Sandra

Disetujui Oleh

Plt. Kepala Divisi Akuntansi

Bill Henderson

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

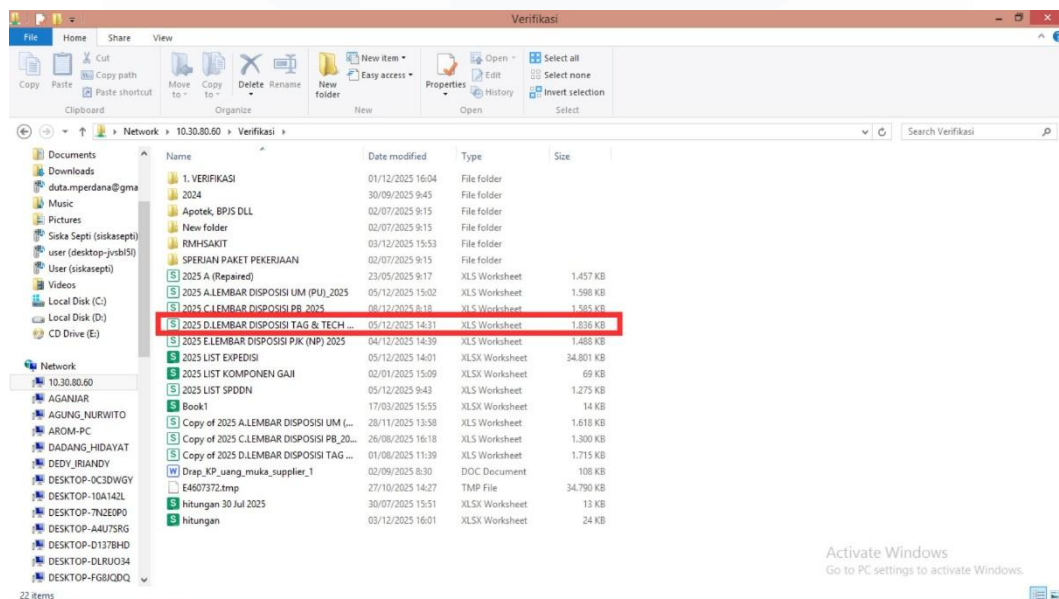
Description:

1 : Corporate Verification Unit's Date of Receival 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.

NO	AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERIHAL	CURR	NILAI
1456	1456D	05/OCT/2025	01/OCT/2025	PLT. MANAGER PENGADAAN MATERI	00000-NI-2510-00001	KITA RIJAL 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								

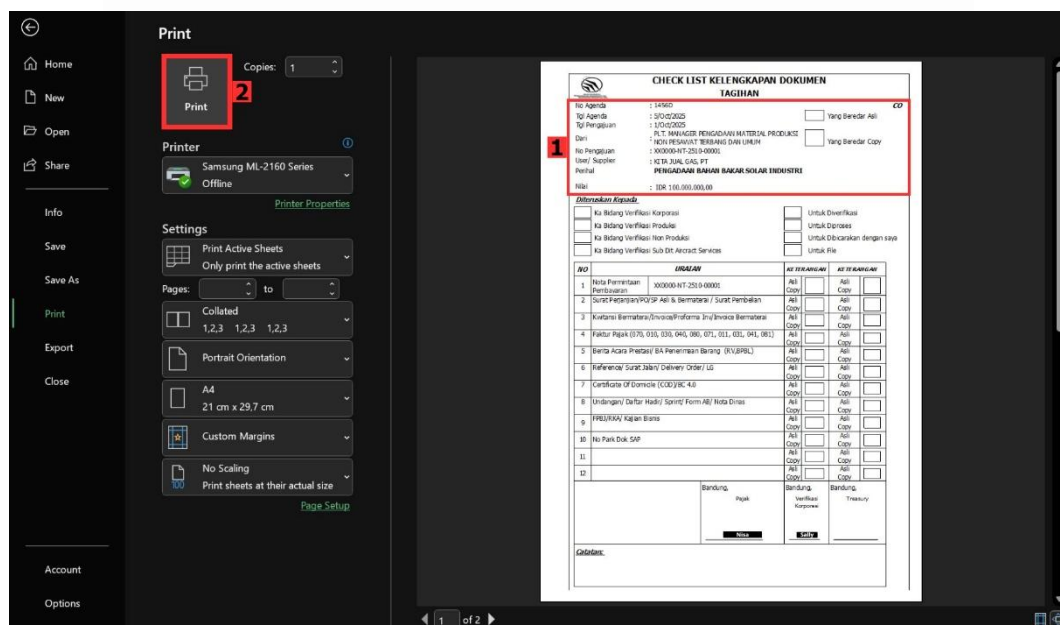
Picture 3.51 Filled Transfer Note & Invoice Data Sheet (1)
Source: PT Dirgantara Indonesia (2025)

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.

[illegible]

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.

KITA JUAL GAS

Jl. Toko Itu, Bandung

Logo

Invoice Date : 25 Sep 2025

PO No. : PF00-9717025

Due Date : 25 Oct 2025

Invoice Tax No. : 070.

Cust. Tax SN : 01.002.000.7.000

Notes :

INVOICE

No. BSIV25-2929

Bill To

PT Dirgantara Indonesia

Jl. Pajajaran 154 Bandung 40174

NO	ITEM DESCRIPTION	AMOUNT
1	Bhn Sbr Prod. BBM Solar Industri Origin Part: Indonesia 8.000 Ltr VAT	IDR 100.000.000 IDR 11.000.000
<p>MENGESAHKAN</p> <p>Salinan Dokumen Sesuai Dengan Aslinya</p> <p>Tanggal :21-9-25.....</p> <p>KEPALA DIVISI,</p> <p>MANAJEMEN RANTAI PASOK</p> <div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-top: 10px;">Signature</div>		
TOTAL		IDR 111.000.000

Signature

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.

Faktur Pajak

Nama: KITA JUAL GAS
 Alamat: Jl. Toko Itu, Bandung
 #02100000000000000000

Kode dan Nomor Seri Faktur Pajak: 07002500123456789

Pengusaha Kena Pajak:
 Nama : KITA JUAL GAS
 Alamat : Jl. Toko Itu, Bandung, 14810
 NPWP : 0210000500003000

Pembeli Barang Kena Pajak/Penerima Jasa Kena Pajak:
 Nama : DIRGANTARA INDONESIA
 Alamat : JL.PAJAJARAN NO.154 HUSEIN SASTRANEGARA NO.154, RT 000, RW 000, HUSEIN SASTRANEGARA, CICENDO, KOTA BANDUNG, JAWA BARAT 40174 #00100000000000000000
 NPWP : 0010021000051000
 NIK : -
 Nomor Paspor : -
 Identitas Lain : -
 Email : -

No.	Kode Barang/Jasa	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual / Penggantian / Uang Muka / Termin (Rp)
1	270000	Bahan Bakar Produksi BBM Solar Industri Origin Part : INDONESIA Rp 14.234.000 x 8.000,00 Liter Potongan Harga = Rp 0,00 PPnBM (0,00%) = Rp 0,00	100.000.000,00
Harga Jual / Penggantian / Uang Muka / Termin			100.000.000,00
Dikurangi Potongan Harga			0,00
Dikurangi Uang Muka yang telah diterima			
Dasar Pengenaan Pajak			91.666.667,00
Jumlah PPN (Pajak Pertambahan Nilai)			11.000.000,00
Jumlah PPnBM (Pajak Penjualan atas Barang Mewah)			0,00

Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah ditandatangani secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.

0000400100

KOTA BANDUNG, 25 September 2025

Andri Setiawan

(Referensi: BSEVC)

Pemberitahuan: Faktur Pajak ini telah dilaporkan ke Direktorat Jenderal Pajak dan telah memperoleh persetujuan sesuai dengan ketentuan peraturan perpajakan yang berlaku. PERINGATAN: PKP yang membuat Faktur Pajak yang tidak sesuai dengan keadaan yang sebenarnya dan/atau sesungguhnya sebagaimana dimaksud dalam Pasal 13 ayat (3) UU PPN dikenai sanksi sesuai dengan Pasal 14 ayat (4) UU KUP.

1 dari 1

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

h.o. **Jl. Mawar, Kota Bandung, Indonesia, 14811**
Indonesia phone /
Toll : +62 22 222 42 221 / +62 22 222 23 222
r.a. **Jl. Raflesia, Kota Bandung, 17732**
Indonesia
phone / fax : +62 21 2832 2233
Jl. Coklat, Kalimantan, 97726, Indonesia
email: kitaljualgas@gmail.com

BS .25101010101

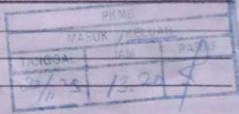
BERITA ACARA SERAH TERIMA Surat Jalan

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 (R/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 : 

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

Mengetahui	Pengemudi	Penerima/Klien
 Ryan	Signature Dian	Signature Signature : Name : Ahmad

Pengaduan / Keluhan : 081286351255 (Whatsap / call) , info@bayusinerji.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.

FORM PERMOHONAN PERSETUJUAN PENGADAAN BARANG DAN/JASA (FPBJ) INVESTASI DAN NON PRODUKSI

NOMOR: **XX0000-FP-2505-00001** TANGGAL: 08-08-2025

KODE & NAMA UNIT ORGANISASI: XX4000 / DEP. SURFACE TREATMENT
 NAMA PROGRAM: General
 CUSTOMER: -
 KODE PROGRAM / PROJECT & PON: -

SUMBER PENDANAAN: NO KONTRAK / PMN (EARMARK): -
 NILAI KONTRAK / PENDANAAN: 0
 WBS: -

JENIS PENGADAAN: ☒ BARANG
☐ JASA
☐ INVESTASI

No.	COA	Internal Order	Nilai FPBJ (IDR)	Nilai FPBJ (USD)	Thn Anggaran (YYYY)	Piased Anggaran Thn Berjalan (USD)	Piased Anggaran sd Bulan Berjalan (USD)	Realisasi Anggaran sd Bulan Berjalan (USD)	Sisa Anggaran Bulan Berjalan (USD)
1	60A	6119212XX40L			2025				

NO	BARANG / JASA		CoA	Int. Ord.	JML	UoM	MATA UANG	HARGA SATUAN	HARGA PERKIRAAN USER		KET.
	NAMA	SPESIFIKASI							HARGA TOTAL (Dalam Kurs Awal)	HARGA TOTAL (Dalam Rp.)	
1	BBM SOLAR INDUSTRI	SOLAR INDUSTRI	60A	6119212XX40L		L	IDR		4,000,000.00	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	

BARANG/JASA TELAH TERSEDIA PADA TANGGAL 22 BULAN AGUSTUS TAHUN 2025

TERBILANG: [REDACTED]

DILENGKAPI DENGAN DOKUMEN:

- ☐ TECHNICAL DATA
- ☐ CERTIFICATE OF TEST
- ☐ CERTIFICATE OF ORIGIN
- ☐ OPERATION MANUAL
- ☐ CERTIFICATE OF WARRANTY
- ☐ MAINTENANCE MANUAL

CATATAN: Pengadaan Solar Industri untuk bahan bakar Boiler di area Surface Treatment & Bonding Composite periode III (pengadaan bulan Oktober s.d Desember 2025).

DIAJUKAN OLEH USER / UNIT PENGGUNA Kepala Divisi Detail Part Manufacturing Approved [Signature] Tanggal: 09-08-2025	DIPERIKSA OLEH FUNGSI BUDGET CONTROL USER Manager Perencanaan Produksi Approved [Signature] Tanggal: 08-08-2025	DISETUJUI OLEH FUNGSI PERENCANAAN Kepala Divisi Perencanaan Perusahaan Approved [Signature] Tanggal: 15-08-2025	DISETUJUI OLEH FUNGSI KEUANGAN Kepala Divisi Keuangan Perusahaan Approved [Signature] Tanggal: 23-08-2025	DISETUJUI OLEH PEJABAT ATASAN USER / UNIT PENGGUNA Direktur Produksi Approved [Signature] Tanggal: 24-08-2025
--	--	--	--	--

Page: 1/1

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 : XX0000-NT-2510-00001
User/ Supplier : KITA JUAL GAS, PT
Perihal : **PENGADAAN BAHAN BAKAR SOLAR INDUSTRI**
Nilai : IDR 100.000.000,00

CO

Diteruskan Kepada

☐ Ka Bidang Verifikasi Korporasi
☐ Ka Bidang Verifikasi Produksi
☐ Ka Bidang Verifikasi Non Produksi
☐ Ka Bidang Verifikasi Sub Dit Aircraft Services

☐ Untuk Diverifikasi
☐ Untuk Diproses
☐ Untuk Dibicarakan dengan saya
☐ Untuk File

NO	URAIAN	KETERANGAN	KETERANGAN
1	Nota Permintaan Pembayaran XX0000-NT-2510-00001	Asli <input checked="" type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
2	Surat Perjanjian/PQ/SP Asli & Bermaterial / Surat Pembelian 9717025	Asli <input checked="" type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
3	Kwitansi Bermaterial/Invoice/Proforma Inv/Invoice Bermaterial 651725-2929	Asli <input checked="" type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
4	Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli <input checked="" type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
5	Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)	Asli <input checked="" type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
6	Reference/ Surat Jalan/ Delivery Order/ LG	Asli <input type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
7	Certificate Of Domicile (COD)/BC 4.0	Asli <input type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
8	Undangan/ Daftar Hadir/ Sprint/ Form AB/ Nota Dinas	Asli <input type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
9	FPB3/RKA/ Kajian Bisnis XX0000- FP-2508-00001	Asli <input checked="" type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
10	No Park Dok SAP	Asli <input type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
11		Asli <input type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
12		Asli <input type="checkbox"/> Copy <input type="checkbox"/>	Asli <input type="checkbox"/> Copy <input type="checkbox"/>
	Bandung, Pajak	Bandung, Verifikasi Korporasi	Bandung, Treasury
	Nisa	Sally	

Catatan:

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.

☒ Dinas Operasional
☐ Pengadaan Barang & Jasa

No.	COA	Uraian Transaksi	Nilai
1	51C BIAVA KESEHATAN	RSU Medikal MCU PDLN Periode tanggal 15 - 16 September 2025	IDR 20.000.000,00
Total			IDR 20.000.000,00 8

Terbilang : DUA PULUH JUTA RUPIAH

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**

Diajukan Oleh :

3 Manager Klinik Pelayanan Medis

Signature

Andriawan
230111

Disetujui Oleh :

Kadiv Manajemen Sdm & Organisasi Pembelajaran

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
☐ Kadiv Keuangan Perusahaan
☐ Kadep Pembayaran

☐ Diteliti dan di evaluasi
☐ Ditindaklanjuti / diselesaikan
☐ Disetujui / diproses lebih lanjut

☐ Kadiv Akuntansi

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

Bandung,

Pt. Manager Akuntansi Keuangan


Sandra
98202

Disetujui Oleh

Pt. Kepala Divisi Akuntansi

Bill Henderson
09273

1



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

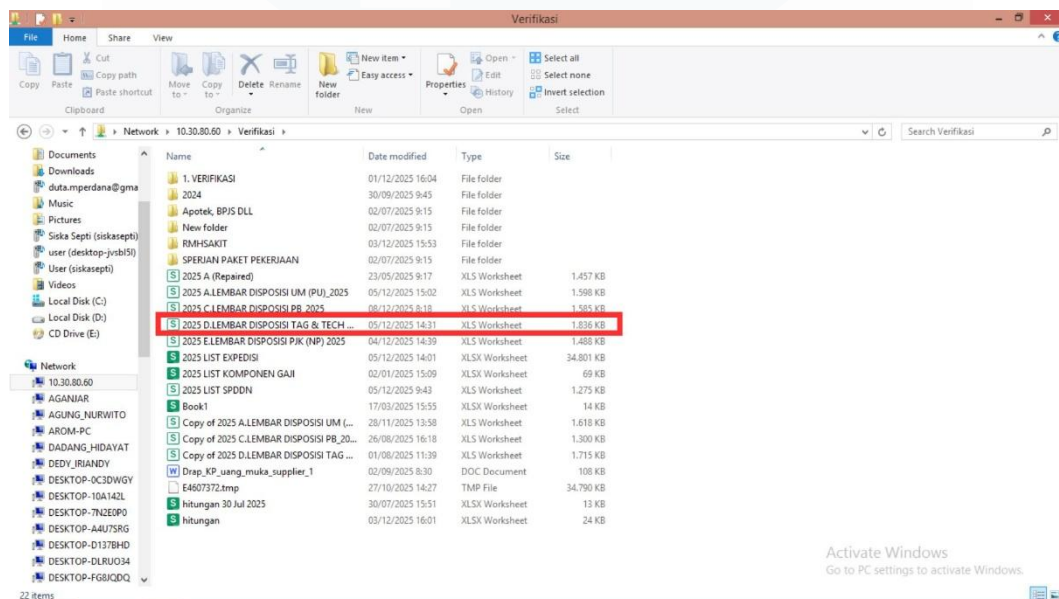
Description:

1 : Corporate Verification Unit's Date of Receival 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	AGENDA	TGL AGENDA	TGL PENGAJUAN	DARI	NO PENGAJUAN	USER/ SUPPLIER	PERIHAL	CURR	NILAI
1474	14740	10/Oct/2025	09/Oct/2025	MANAGER KLINIK PELAYANAN MEDI	000000 IN-2510-00001	MEDIKAL CEKUP, PT	RSU MEDIKAL MCU POLIN PERIODE TANGGAL 15-10 SEPTEMBER 25	IDR	20.000.000
1475	14750								
1476	14760								
1477	14770								
1478	14780								
1479	14790								
1480	14800								
1481	14810								
1482	14820								
1483	14830								
1484	14840								
1485	14850								
1486	14860								
1487	14870								
1488	14880								
1489	14890								
1490	14900								
1491	14910								
1492	14920								
1493	14930								
1494	14940								
1495	14950								
1496	14960								
1497	14970								
1498	14980								
1499	14990								

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

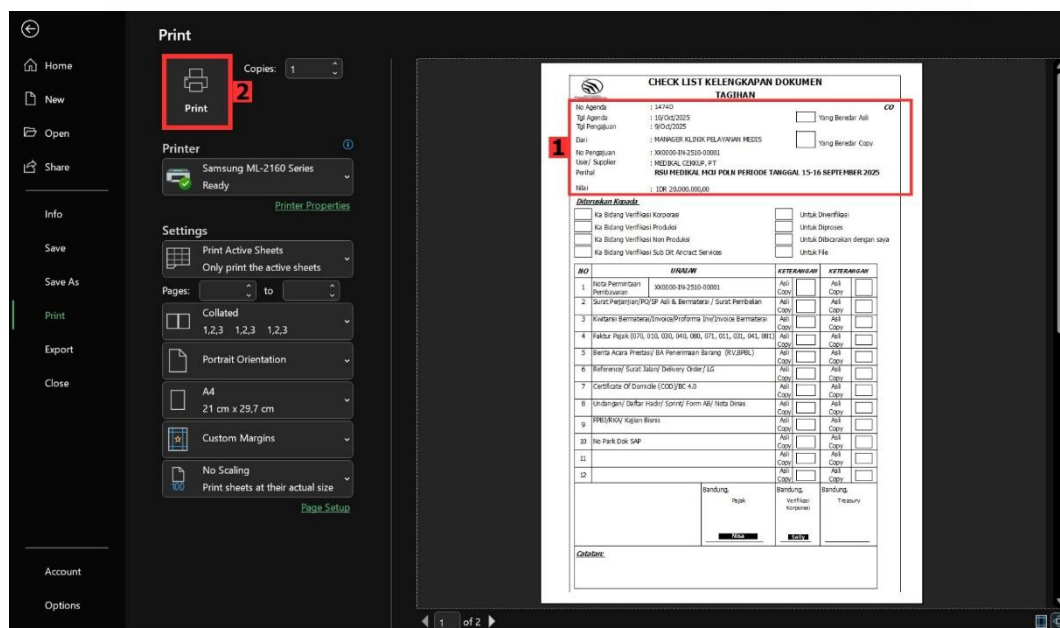
Source: PT Dirgantara Indonesia (2025)

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.

Logo **RSU Medikal**
rumah sakit keluarga

Jl. Roti, Kota Bandung, 83092, Indonesia
+62 811 000 000
email: medikalcekkup@gmail.com

Bandung, 30 September 2025

Nomor : **B/114/RS/IX/2025**
Klasifikasi : Biasa
Lampiran : Satu Berkas
Perihal : Penagihan Biaya Kesehatan

Kepada :
Yth. Direktur
PT. DIRGANTARA INDONESIA
di
Tempat

1. Bersama ini kami ajukan penggantian biaya Pelayanan Kesehatan karyawan PT. Dirgantara Indonesia Periode 15 & 16 September 2025 sebagai berikut:

No	Uraian	RS	Jumlah
1	Rawat Jalan	Rp 20,000,000	Rp 20,000,000
JUMLAH			Rp 20,000,000

Terbilang: (Dua Puluh Juta Rupiah)
dengan bukti dan rincian terlampir.

2. Dan untuk pembayarannya dapat ditransfer ke rekening kami pada :

Bank : Bank Mandiri (Persero) Cabang Gatot Subroto Bandung
Alamat : Jl. Roti, Kota Bandung, 83092, Indonesia
Rekening No. : 151-0050000005
Atas Nama : PT Medikal Cekkup

3. Demikian kami sampaikan, atas perhatian dan kerjasamanya kami ucapkan terima kasih.

RUMAH SAKIT UMUM MEDIKAL

Signature

dr. **Teri Weni**
DIREKTUR

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. Rm	No. RM	Nama Pasien	Asuransi Perusahaan	Fasilitas / Status pasien	Tgl. Pulang	Total Plutang
1	2509150248	318179	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
2	2509150276	318181	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
3	2509150241	318188	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
4	2509150245	318371	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
5	2509150296	318400	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
6	2509150245	318424	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
7	2509150213	318389	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
8	2509150285	318374	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
9	2509150180	318178	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
10	2509150347	318188	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
11	2509150236	318375	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
12	2509150166	318403	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
13	2509150188	318172	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
14	2509150223	318357	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
15	2509150223	318425	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
16	2509150218	318383	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
17	2509150206	318362	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
18	2509150173	318423	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
19	2509150274	309136	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
20	2509150177	318384	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
21	2509150208	318405	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
22	2509150230	318403	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
23	2509150232	318413	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
24	2509150341	318429	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
25	2509150170	318364	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
26	2509150155	318381	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
27	2509150151	318366	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
28	2509150155	318415	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
29	2509150159	318392	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
30	2509150129	318387	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
31	2509150130	318383	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
32	2509150126	318385	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
33	2509150150	318382	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
34	2509150117	318404	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
35	2509150153	318370	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
36	2509150136	318426	PT. DIRGANTARA INDONESIA	MEDICAL CHECK UP	15/09/2025	Rp. 100.000
TOTAL						Rp. 20.000.000

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.

**CHECK LIST KELENGKAPAN DOKUMEN
TAGIHAN**

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 : **RSU MEDIKAL MCU PDLN PERIODE TANGGAL 15-16 SEPTEMBER 2025**
Nilai : IDR 20.000.000,00

CO

Diteruskan Kepada

☐ Ka Bidang Verifikasi Korporasi ☐ Untuk Diverifikasi
☐ Ka Bidang Verifikasi Produksi ☐ Untuk Diproses
☐ Ka Bidang Verifikasi Non Produksi ☐ Untuk Dibicarakan dengan saya
☐ Ka Bidang Verifikasi Sub Dit Aircraft Services ☐ Untuk File

NO	URAIAN	KETERANGAN	KETERANGAN
1	Nota Permintaan Pembayaran XX0000-IN-2510-00001	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
2	Surat Perjanjian/PO/SP Asli & Bermaterai / Surat Pembelian	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
3	Kwitansi Bermaterai/Invoice/Proforma Inv/Invoice Bermaterai KO-000000-09-25	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
4	Faktur Pajak (070, 010, 030, 040, 080, 071, 011, 031, 041, 081)	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
5	Berita Acara Prestasi/ BA Penerimaan Barang (RV,BPBL)	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
6	Reference/ Surat Jalan/ Delivery Order/ LG B7114/RS/IX/2025	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
7	Certificate Of Domicile (COD)/BC 4.0	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
8	Undangan/ Daftar Hadir/ Sprint/ Form AB/ Nota Dinas	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
9	FPBJ/RKA/ Kajian Bisnis	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
10	No Park Dok SAP	Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>
11	Rincian Checkup	Asli Copy <input checked="" type="checkbox"/>	Asli Copy <input type="checkbox"/>
12		Asli Copy <input type="checkbox"/>	Asli Copy <input type="checkbox"/>

	Bandung, Pajak Nisa	Bandung, Verifikasi Korporasi Sally	Bandung, Treasury
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Catatan:

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 receipt 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

☒ Dinas Operasional

☐ Pengadaan Barang & Jasa

Referensi : KWITANSI ASLI

Nomor Order / Umum : -

Nomor PO : -

WBS/CC/IO : -

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Unit	Nilai
2 1	70F BIAJA TAMU PERUSAHAAN	PEMBELIAN SNACK BOX UNTUK TAMU DEUTSCHE BANK	IDR	582.500,00
3 2	62D BIAJA RAPAT	PEMBELIAN AIR MINERAL	IDR	217.000,00
4 3	70G BIAJA TRANSPORTASI OPERASIONAL	PEMBELIAN BBM OPERASIONAL KE BANK	IDR	200.000,00
5 4	66C BIAJA PEMAKAIAN AIR	PEMBELIAN AIR MINERAL GALON	IDR	30.000,00
Tota			IDR	1.029.500,00 7

Terbilang : SATU JUTA DUA PULUH SEMBILAN RIBU LIMA RATUS RUPIAH

Mohon Dapat di transfer ke :

8 Nama/ Supplier / Rekanan : RAFT 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

Disetujui Oleh :
Kepala Divisi Keuangan
Perusahaan

Signature
Andriawan
230111

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

☐ Kadiv Keuangan Perusahaan

☐ Kadep Pembayaran

☐ Diteliti dan di evaluasi

☐ Ditindaklanjuti / diselesaikan

☐ Disetujui / diproses lebih lanjut

☒ Kadiv Akuntansi

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

Bandung,

Pit. Manager Akuntansi Keuangan

Disetujui Oleh
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 Receival 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.

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.

Transactn: Invoice

Basic data | **Payment** | Details | Tax | Withholding tax

BaselineDt: 05.11.2025 Payt Terms: Days: Days: Days net: Fixed: To be calcultd: Fixed: Pmnt Block: **Default block**

Due on: 05.11.2025

Disc.base: IDR: Pmt Method: Inv.ref.: Part. Bank: House Bank: Fixed: To be calcultd: Fixed: Pmnt Block: **Default block**

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.

The screenshot shows a software interface for an 'Invoice' transaction. The 'Details' tab is active. The 'Assign.' field is highlighted with a red box and contains the text 'XX/PB-2511-00013'. Other fields include 'G/L' (4000131000), 'Un-vou. AP - CostRei', 'HeaderText', 'Tr.part.BA', 'Ref. Key 1', 'Ref. Key 2', 'Ref. Key 3', 'Plan. Lvl', and 'Plan. day'.

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 (1) shows the input of multiple expense accounts and amounts.

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	I0	
✓	6210020000	Meeting	Debit	217000	XX/PB-2511-00013		BY. PEMBEL	I0	
✓	6293060000	Operational	Debit	200000	XX/PB-2511-00013		BY. PEMBEL	I0	
✓	6280020000	Water cons.	Debit	30000	XX/PB-2511-00013		BY. PEMBEL	I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	

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.

Form 1 : Eksekusi Anggaran Internal Order / Expense

Kriteria Anggaran

Nomor : RKA / 167 / 0000
XX0000-PB

Total Anggaran Prognosa 1 Jan sd 31 Des 2025 USD
Realisasi Anggaran sd 27- Oktober -2025 USD
Saldo akhir USD

☐ Gending & Penting, karena berdampak pada penjualan
☐ Penting, karena merupakan kewajiban Perusahaan/ "mandatory"
☐ Rutin, biaya operasional rutin Unit Organisasi

Eksekusi Anggaran Internal Order

Lamp. Nota No. : XX0000-PB-2511-00013
Profit Center :
Tanggal : 26- Oktober -2025

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 = [3-4]	11
1	YYXX000000		6270008XX00L	70F	6270008000	Company's Visitor Cost	582,500.00	35.83		70F: Pembelian Snack Tamu Deutsche Bank
2	YYXX000000		6210020XX00L	62D	6210020000	Meeting	217,000.00	14.47		62D: Pembelian Air Mineral
3	YYXX000000		6293060XX00L	70G	6293060000	Operational Transport	200,000.00	13.33		70G: Pembelian BBM Operasional
4	YYXX000000		6280020XX00L	66C	6280020000	Water Consumption	30,000.00	2.00		66C: Pembelian Air Mineral Galon
							1,029,500.00	65.63		

PERSETUJUAN
KEPALA DIVISI KEUANGAN PERUSAHAAN
TTD
Utsman Affan

Bandung, Oktober-2025
BUDGET CONTROL
DIVISI KEUANGAN PERUSAHAAN
TTD
Wati Nurjannah

Keterangan :
1. Nomor Unit
2. Cost Center
3. Plafon budget
4. Nomor Internal Order
5. COA PT/DE
6. COA SAP
7. Urutan COA
8. Nilai Eksekusi / Pengajuan
9. Nilai Eksekusi / Pengajuan (USD)
10. Saldo Akhir Plafon
11. Pengisian 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)

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	L...	Co...	Tradi...	Bu...	Pa...	Cost center	Order
✓	6270008000	Company's v...	Debit	582500	I000					YYXX000000	6270008XX00L
✓	6210020000	Meeting	Debit	217000	I000					YYXX000000	6210020XX00L
✓	6293060000	Operational ...	Debit	200000	I000					YYXX000000	6293060XX00L
✓	6280020000	Water cons...	Debit	30000	I000					YYXX000000	6280020XX00L
			Debit		I000						
			Debit		I000						
			Debit		I000						

1 2

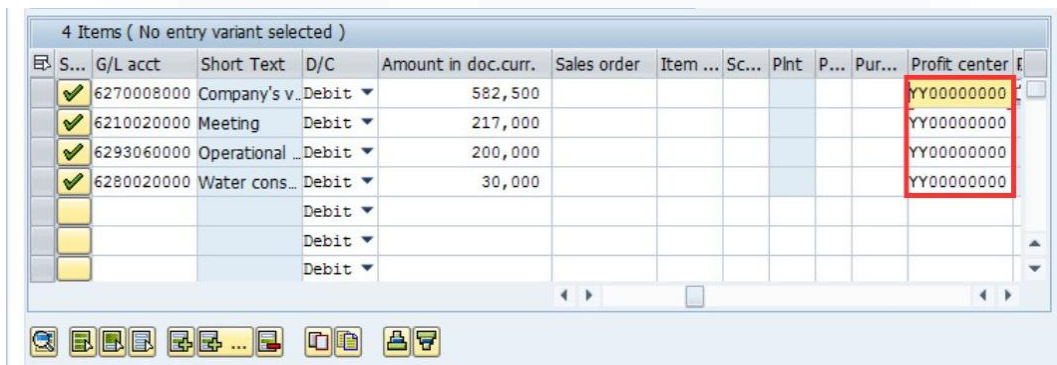
Picture 3.74 PB Filled Expense Distribution Area (2)
Source: PT Dirgantara Indonesia (2025)

Description:

- 1 : Cost Center – YYXX000000

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

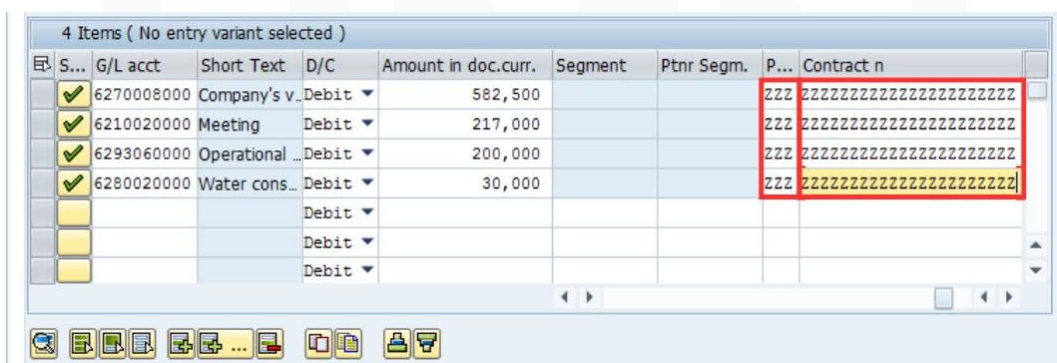
After the cost center and internal order are entered, the profit center can be filled automatically by pressing Enter, as SAP derives the profit center from the assigned cost center or internal order. This process is shown in *Picture 3.75 PB Filled Expense Distribution Area (3)*.



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)*.



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	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ
✓	6210020000	Meeting	Debit	217,000			ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ
✓	6293060000	Operational ...	Debit	200,000			ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ
✓	6280020000	Water cons...	Debit	30,000			ZZZ	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ
			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	Crcy	Amount	Text	G/L acct
1	F1B		31	E05388	RAFI RAHMAN	XX/PB-2511-00013	V4	USD	61.73	IDR	1,029,500	BY. PEMBELIAN	4000131000
2	70F		40	6270008000	Company's visitor co	XX/PB-2511-00013	V4	USD	34.93	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
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

☒ Pengadaan Barang & Jasa

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

Nomor Order / Umum : -

Nomor PO : -

WBS/CC/IO : XX0000

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
1	E21	Uang Muka Operasional 2	IDR 4.300.000,00
Total			IDR 4.300.000,00 3

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

Bandung,
Yang Mengajukan

Disetujui Oleh :
Manager Manajemen Administrasi
Signature
Andriawan
230111

Disetujui Oleh :
Sekretaris 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

☐ Kadiv Keuangan Perusahaan

☐ Kadep Pembayaran

☐ Diteliti dan di evaluasi

☐ Ditindaklanjuti / diselesaikan

☐ Disetujui / diproses lebih lanjut

☒ Kadiv Akuntansi 5

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

Demikian disampaikan atas perhatian dan kerjasamanya di ucapkan terima kasih.

Bandung,
Pit. Manager Akuntansi Keuangan

Signature
Sandra
98202

Disetujui Oleh
Pit. Kepala Divisi Akuntansi

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	Type	2 ER
Posting Date	08.11.2025	Period	3 11
Document Number		Company Code	1000
Reference	5 XX/PU-2511-00003	Currency/Rate	4 IDR
Doc.Header Text		Translatn Date	
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: I000
 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 ☒ 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 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 Kesephaman 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.

The screenshot displays the 'Down Payment Request Display Overview' in SAP. It includes fields for Document Date (08.11.2025), Posting Date (08.11.2025), Document Number (INTERNAL), and Reference (XX/PU-2511-00003). The journal entry table shows a debit to account E00104 (RAHMA SETIADI) for 4,300,000 IDR. The summary at the bottom indicates a debit of 4,300,000 and a credit of 0, with 1 line item.

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 : **KADIV AKUNTANSI**

Anggaran : **70 G** **2**

SN :

1 WBS/CC/IO : **XX0000-PU-2511-00002** **3**
 2 Referensi : **PU-2510-00002**
 a. No. Permohonan Uang Muka : **PU-2510-00002**
 b. Nomor Tanda Terima Uang : **-**

Kami sampaikan pertanggungjawaban Uang Muka yang telah dipergunakan oleh penanggung jawab uang muka

4 Nama : **TINA VANDERHOSSEL**
 No Rekening : **210101010101010**
 Nama & Alamat Bank : **BANK RAKYAT INDONESIA**
 Unit Organisasi : **XX**

Pelaksanaan : Dari tanggal **18-10-2025** Sampai tanggal **04-11-2025**
 Valuta **IDR** Nilai **2,000,000.00**

Jumlah Pengambilan : **IDR**

Terbilang : **[REDACTED]**

5 Jumlah PJK : Valuta **IDR** Nilai **2,000,000.00**

Terbilang : **[REDACTED]**

Jumlah Setor : Valuta **IDR** Nilai **-**

Terbilang : **[REDACTED]**

Saldo : Valuta **IDR** Nilai **-**

Terbilang : **[REDACTED]**

Dokumen pendukung pertanggungjawaban :
 a. INVOICE

Bandung, 8 November 2025
 Kadiv, Pengamanan & Manajemen Fasilitas
TTD
Steve Walker
 NIK : **87654**
 Pejabat yang berwenang **TTD**

☐ Disetujui
☐ Dikembalikan

Catatan :
 Pkt. KADIV AKUNTANSI
TTD
Bill Henderson
 Pejabat yang berwenang

6 **RECEIVED**
09 NOV 2025
VERIFIKASI
AK

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 Receiving 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 receipt, 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*.

The screenshot shows the SAP FV60 'Basic Data' tab for an 'Invoice' transaction. The following fields are highlighted with red boxes and numbered 1 through 8:

- 1** Vendor: E06901
- 2** Invoice date: 09.11.2025
- 3** Reference: XX/NP-2511-00001
- 4** Document Type: EF (Employee DP ...)
- 5** Amount: 2,000,0000
- 6** Currency: IDR
- 7** Calculate tax: ☒
- 8** Tax Code: V4 (VAT Input 0%)

Other visible fields include:

- Posting Date: 11.11.2025
- Doc.currency: ☐
- Text: (empty)
- Baseline Date: (empty)
- Company Code: 1000 PT. Dirgantara Indonesia 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*.

- 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 'Basic data' tab of the 'Invoice' window. The 'Text' field contains the description 'PJK. BBM DAN ETOLL BDG-JKT-BDG', which is highlighted with a red border. Other visible fields include Vendor (E06901), Invoice date (09.11.2025), Posting Date (11.11.2025), Document Type (EF (Employee DP ...)), Amount (2,000,000), and Paymt terms (Due immediately). The 'Tax' tab is also visible, showing 'Calculate tax' checked and 'V4 (VAT Input 0%)' selected.

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.

Transactn Invoice

Basic data Payment Details Tax Withholding tax

BaselineDt 09.11.2025 Pay Terms 100 Days Days Days net

Due on 09.11.2025

Disc.base IDR To be calculd Fixed

Pmt Method E Pmnt Block Default block

Inv.ref. Part. Bank House Bank

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*.

Transactn Invoice

Basic data Payment Details Tax Withholding tax

G/L 4000131000 Un-vou, AP - CostRei

Assign. 52000009242025

HeaderText

Tr.part.BA

Ref. Key 1

Ref. Key 2

Ref. Key 3

Plan. Lvl

Plan. day

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 displays the SAP Expense Distribution Area (1) interface. The table below represents the data entered in the first row, with red boxes and numbers 1 through 4 highlighting specific input fields:

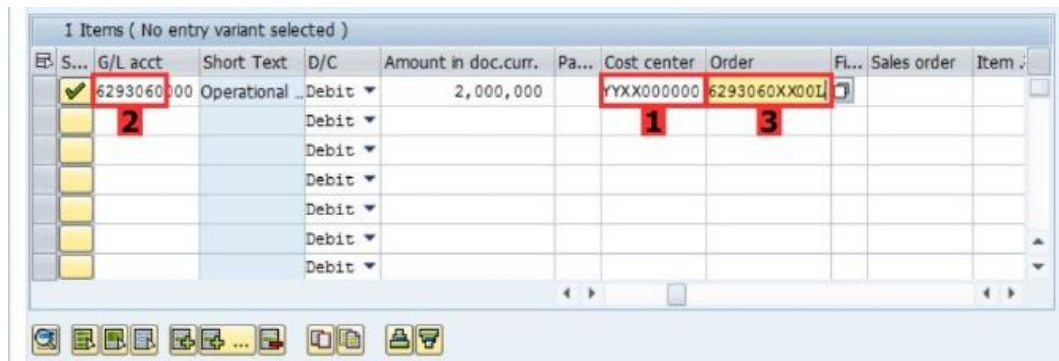
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...	Co
✓	6293060000	Operational	Debit	2,000,000	52100010512025		BY. BBM DAN	I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	

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)*.

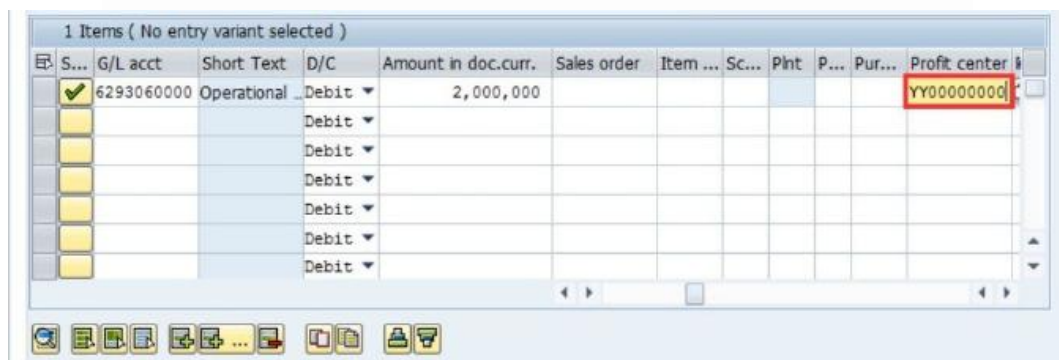


Picture 3.94 NP Filled Expense Distribution Area (2)
Source: PT Dirgantara Indonesia (2025)

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)*.



: Purchase Order Number – *ZZZ*

: Contract Number – *ZZZZZZZZZZZZZZZZZZ*

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.

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

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.



Hal 1/1

LEMBAR DISPOSISI - AK

NOMOR AGENDA	3080B	RAHASIA	-
TANGGAL AGENDA	09/12/2025	PENTING	-
TANGGAL SURAT	05/12/2025	SEGERA	-
		BIASA	X

KEPADA : 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

☐ YANG BEREDAR ASLI
☐ YANG BEREDAR COPY / TINDASAN

DITERUSKAN KEPADA :	TANGGAL PARAF	URAIAN DISPOSISI
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000		<input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN
<input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000		<input type="checkbox"/> AGAR DITINDAK-LANJUT/DISELESAIKAN
<input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000		<input checked="" type="checkbox"/> UNTUK DITELITI/DIEVALUASI
<input type="checkbox"/>		<input type="checkbox"/> SETUJU UNTUK DIPROSES LEBIH LANJUT
		<input type="checkbox"/> SESUAI ATURAN PERUSAHAAN
		<input type="checkbox"/> SARAN/TANGGAPAN
		<input type="checkbox"/> MONITOR PELAKSANAAN
		<input type="checkbox"/> FILE

Bu Sally s tu
Mohon Fu

Bandung, 10 DEC 2025
PLT. KADIV AKUNTANSI
Signature
Bill Henderson

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

Bandung,

Pitt. Manager Akuntansi Keuangan Pitt. Kepala Divisi Akuntansi

Signature

Sandra

98202

Signature

Bill Henderson

09273

Disetujui Oleh :

Kepala Divisi Manajemen Rantai Pasok

Signature

Randy Hamer

12659

Disetujui Oleh

Pitt. Kepala Divisi Akuntansi

Signature

Bill Henderson

09273

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*.

Faktur Pajak

Nama: KITA JUAL GAS
 Alamat: Jl. Toko Itu, Bandung, 14810
 #0210000500003000000000

Kode dan Nomor Seri Faktur Pajak: 07002500123456789 **1**

Pengusaha Kena Pajak:
 Nama : KITA JUAL GAS
 Alamat : Jl. Toko Itu, Bandung, 14810
 NPWP : 0210000500003000

Pembeli Barang Kena Pajak/Penerima Jasa Kena Pajak:
 Nama : DIRGANTARA INDONESIA
 Alamat : JL.PAJAJARAN NO.154 HUSEIN SASTRANEGARA NO.154, RT 000, RW 000, HUSEIN SASTRANEGARA, CICENDO, KOTA BANDUNG, JAWA BARAT 40174 #0010000000000000000000
 NPWP : 0010021000051000
 NIK : -
 Nomor Paspor : -
 Identitas Lain : -
 Email : -

No.	Kode Barang/Jasa	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual / Penggantian / Uang Muka / Termin (Rp)
1	270000	Bahan Bakar Produksi BBM Solar Industri Origin Part : INDONESIA Potongan Harga = Rp 0,00 PPnBM (0,00%) = Rp 0,00	3.872.000,00
Harga Jual / Penggantian / Uang Muka / Termin			3.872.000,00
Dikurangi Potongan Harga			0,00
Dikurangi Uang Muka yang telah diterima			
Dasar Pengenaan Pajak			3.549.333,00
Jumlah PPN (Pajak Pertambahan Nilai)			425.920,00
Jumlah PPnBM (Pajak Penjualan atas Barang Mewah)			0,00

Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah ditandatangani secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.

Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah tidak dipungut

KOTA BANDUNG 25 November 2025

(Referensi: SBP/25-2943)
 Pemberitahuan Faktur Pajak ini telah dilaporkan ke Direktorat Jenderal Pajak dan telah memperoleh persetujuan sesuai dengan ketentuan peraturan perpajakan yang berlaku. PENERBITAN Faktur Pajak yang tidak sesuai dengan ketentuan yang sebenarnya berlaku sebagaimana dimaksud dalam Pasal 13 ayat (2) UU PPN dikenakan sanksi sesuai dengan Pasal 14 ayat (4) UU KUP.

1 dari 1

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*.

NO	ITEM DESCRIPTION	AMOUNT
1	Bhn Bkr Prod. BBM Solar Industri Origin Part: Indonesia	IDR 3,872,000
	VAT	IDR 425,920
TOTAL		IDR 4,297,920

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*.

PT. DIRGANTARA INDONESIA
Jl. Pajajaran 154 Bandung 40174 Indonesia
Telp. 62-22-6054859 Fax 62-22-6032972

1 NON AIRCRAFT

SURAT PESANAN

Kepada Yth : KITA JUAL GAS, PT Jl. Toko Itu, Bandung, 14810 Telp. : Fax :	2 Surat Pesanan Nomor : PF00-9717917 Rev. - Total Harga Sebelum Pajak : IDR 3,872,000 Total Harga Nilai Lain : IDR Total Harga Setelah Pajak : IDR Kondisi pembayaran : Purchase Request No. : Penawaran Sub No. : 24-11-2025 Hasil Pengadaan No. :
---	--

Harap dikirim barang ke gudang kami sesuai dengan jumlah, spesifikasi dan harga seperti tercantum dalam lampiran berikut dengan ketentuan-ketentuan sebagai tertera dalam Surat Pesanan ini.

Syarat-syarat Pengiriman :


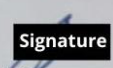
- ☒ Barang dan/ atau Jasa harus dikirim dan/ atau diselesaikan oleh Supplier secara menyeluruh baik item, maupun jumlah per item penyerahan barang dan/ atau Jasa selambat-lambatnya tanggal 19.12.2025
- ☐ Barang dan/ atau Jasa dikirim dan/ atau diselesaikan oleh Supplier secara bertahap sesuai dengan item, jumlah item dan jadwal penyerahan sebagai berikut : Lihat Lampiran
- ☒ Barang dan/ atau Jasa akan dikirim dan/ atau diselesaikan oleh Supplier

Cara Pembayaran : TT (net 30 days)
Bank : BANK SYARIAH INDONESIA ACCOUNT NO. :
 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

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 0/00 (Satu Persen) perhari dari nilai kontrak atau nilai bagian kontrak.
- Para pihak harus menerapkan system dan/atau ISO 37001 anti-penyuapan dan anti-korupsi. Para pihak tidak boleh menawarkan atau memberikan manfaat apa pun (termasuk komisi, hadiah, keramahmataman, atau gratifikasi, baik berupa uang maupun barang) kepada siapa 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 <div style="text-align: center;">  Signature Chris TANGGAL </div>	<div style="text-align: center;">  Signature Randy Hamer KEPALA DIVISI MANAJEMEN RANTAI PASOK TANGGAL : 28/11-25 </div>
---	--

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

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.

The screenshot displays the SAP 'Invoice' transaction window. The 'Basic Data' tab is active, showing fields for Invoice date (25.11.2025), Posting Date (11.12.2025), Amount (3,872,000), and Tax Amount (0). The 'PO Reference' tab is also visible, showing the Purchase Order/Scheduling Agreement (9717917) and a table of goods/service items. The table has columns for Quantity, O..., Purchase..., Item, PO Text, and Ta... N... The first row shows a quantity of 8,000 L, purchase order 9717917, item 1, and PO text 'Bahan Bakar Produksi BBM Solar Industri'. Red boxes highlight the following fields: 1. Invoice date, 2. Reference, 3. Amount, 4. Currency (IDR), 5. Calculate tax checkbox, 6. U0 (VAT Input Exempt...), 7. PO Reference, 8. Item text, and 9. Text field.

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*.

Transaction: Invoice

Basic Data | **Payment** | Details | Tax | Withholding tax

BaselineDt **1** 11.12.2025

Due on

CashDiscnt IDR

Pmnt Method

Inv.ref.

Part. Bank

Payt Terms Days %

Days %

Days net

Fixed

Pmnt Block **2** Default block

House Bank

Payment Ref.

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*.

Transaction: Invoice

Basic Data | Payment | Details | Tax | Withholding tax

Unpl. Del. Csts:

Currency: IDR | Exch. Rate: /16.68800

Doc. Type: **1** PW (Non product Invo) | Inv. Party:

Assignment: **2** 0009717917 | Bus. Area:

Header Text: **3** 07002500123456789 | G/L:

SCB Ind.: ☐ | Suppl. Cntry: ☐ | Serv. Ind.: ☐

Plan. Lvl: ☐ | Planning Day:

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

Enter Incoming Invoice: Company Code 1000

Show PO structure | Show workload | Hold | Simulate | Messages | Help | NF

Transaction: Invoice | Balance: 0 IDR

Simulate Document in IDR (Document currency)

Position	A G/L	Act/Mat/Ast/Vndr	Amount	Cu...	Purchasing...	Item	T...	Jurid. Code	Tax Date	Bu...	Co...
1 K	4000100000	KITA JUAL GAS, PT /...	3,872,000	IDR			U0	1			
3 S	6119212000	Fuel for Production	3,872,000	IDR	9717917	1	U0	2			OP!
4 S	4720011000	Tax Payable-VAT Exe...	425,920	IDR			U0	3			
5 S	4720011000	Tax Payable-VAT Exe...	425,920	IDR			U0	4			

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

☒ Dinas Operasional

☐ Pengadaan Barang & Jasa

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
2	50E BIAVA ASSURANSI TENAGA KERJA	3 Premi Tahunan Asuransi Purna Jabatan Direktur Keuangan, Manajemen Risiko & SDM	IDR 6.850.000,00
Total			IDR 6.850.000,00

Mohon Dapat di transfer ke :

4 Nama/ Supplier / Rekanan : ASURANSI JIWA KITA, PT

No. Rekening : 90909090909090

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

Disetujui Oleh : Kadiv Manajemen Sdm & Organisasi Pembelajar

Signature

Signature

Elliot Hernandez 98202 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 :

☒ Direktur Keuangan

☐ Kadiv Keuangan Perusahaan

☐ Kadep Pembayaran

☐ Diteliti dan di evaluasi

☐ Ditindaklanjuti / diselesaikan

☐ Disetujui / diproses lebih lanjut

☒ Kadiv Akuntansi

Pengajuan akan ditransfer ke Rekening Supplier

Demikian disampaikan atas perhatian dan kerjasamanya di ucapkan terima kasih

Bandung,


Pit Manager Akuntansi Keuangan

Disetujui Oleh : Pit. Kepala Divisi Akuntansi

Signature

Signature

Sandra 98202 Bill Henderson 09273



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

2) Open Park Invoice Function in SAP

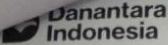


Picture 3.108 SAP Home Page FV60
Source: PT Dirgantara Indonesia (2025)

3) Input Required Information in the Basic Data Tab

Enter Vendor Code

Enter Invoice Date



Logo

Kepada Yth.

PT DIRGANTARA INDONESIA
JL. PAJAJARAN NO. 154 HUSEN SASTRANEGARA CICENDO
KOTA BANDUNG JAWA BARAT

PREMIUM NOTICE
PEMBERITAHUAN PREMI

Tanggal Terbit : 02 Desember 2025 **1**
Batas Bayar : 01 Januari 2026

Bersama ini kami sampaikan pemberitahuan tagihan premi polis nomor [REDACTED] atas nama PT **DIRGANTARA INDONESIA** dengan rincian sebagai berikut:

Periode Pemberitahuan <i>Notice Period</i>	Keterangan <i>Description</i>	Jumlah Peserta <i>Participants</i>	Jumlah (Rp) <i>Amounts</i>
02 12 2025	2 INV202512163080	1	6.850.000
TOTAL TAGIHAN			3 6.850.000

Apabila terdapat ketidaksesuaian data premi tersebut, kami mohon Bapak/Ibu dapat melakukan konfirmasi dengan mengisi formulir permintaan perubahan tagihan (terlampir) serta menghubungi:

[REDACTED]

Call Center [REDACTED]

Pembayaran ditujukan ke :
Metode Pembayaran : Virtual Account Mandiri
Nomor Akun : [REDACTED]
Nama Akun : PT DIRGANTARA INDONESIA

*Mengetahui,
 Mr. Integrasi Data &
 Administrasi Personil - HC*
Signature
Elliot Hernandez

Hormat kami,
PT ASURANSI JIWA KITA

Syarat dan Ketentuan (Term & Condition) :

- Pembayaran Tagihan yang dilakukan melewati batas bayar yang ditentukan berakibat pada kegagalan dalam pembayaran.
- Pembayaran yang ditujukan ke salah rekening Virtual Account Mandiri yang resmi dan sah yang telah diterbitkan dan ditentukan oleh PT Asuransi Jiwa IFC yang metode penomoran dan penamaan akunnya merujuk pada syarat dan ketentuan yang telah ditetapkan oleh pihak Bank, maka dianggap sebagai kesalahan dan pemegang polis.
- PT Asuransi Jiwa IFC tidak bertanggungjawab atas segala bentuk kerugian yang ditimbulkan akibat kesalahan pembayaran tersebut.

** Dokumen ini dicetak secara komputerisasi dan tidak membubuhkan tanda tangan*

Gedung JMD Niaga Lt. 5 & 6, Jl. Jend. Sudirman Kav. 58, Jakarta - 12190
 Call Center: 1500706 / customer.care@dg.id / dg.id

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

Transactn Invoice

Basic data Payment Details Tax Withholding tax

/endor 1 94406 SGL Ind

Invoice date 2 02.12.2025 Reference 3 INV202512613080

Posting Date 10.12.2025

Document Type 4 RX (FI Invoice (w...))

Doc.currency

Amount 6 6.850.000 7 IDR 8 ☒ Calculate tax

9

Text 10 TAG. ASURANSI PURNA JABATAN DIRKEU MANRIS & SDM

Payment terms Due immediately

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 net: Fixed: To be calculd: Pmnt Block: **Default block**

Due on: 02.12.2025

Disc.base: IDR: Pmt Method: I Inv.ref.: Part. Bank: House Bank: Fixed: To be calculd: Pmnt Block: **Default block**

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: 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

The screenshot shows the SAP Expense Disbursement Area (1) form. The table has the following columns: S..., G/L acct, Short Text, D/C, Amount in doc.curr., V Assignment, Value date, Text, L..., and Co. The first row is highlighted with a red box around the G/L acct field (6420003000), the Amount in doc.curr. field (6.850.000), the V Assignment field (XX-IN-2512-00018), and the Text field (BY. ASURANS). Red numbers 1, 2, 3, and 4 are placed below these fields respectively. An arrow points down from the Text field to the L... field.

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...	Co
✓	6420003000	Employee in...	Debit	6.850.000	XX-IN-2512-00018		BY. ASURANS	I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	
			Debit					I0	

Picture 3.113 IN Filled Expense Disbursement Area (1)

Source: PT Dirgantara Indonesia (2025)

Enter the Cost Center Responsible for the Expense

The screenshot shows the SAP Expense Disbursement Area (2) form. The table has the following columns: S..., G/L acct, Short Text, D/C, Amount in doc.curr., Text, L..., Co..., Tradi..., Bu..., Pa..., Cost center, and O. The first row is highlighted with a red box around the Cost center field (XX00000000). Red numbers 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 are placed below the L... field (I000) for the first 10 rows.

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Text	L...	Co...	Tradi...	Bu...	Pa...	Cost center	O
✓	6420003000	Employee in...	Debit	6.850.000	BY. ASURA...	I000					XX00000000	
			Debit			I000						
			Debit			I000						
			Debit			I000						
			Debit			I000						
			Debit			I000						
			Debit			I000						
			Debit			I000						
			Debit			I000						
			Debit			I000						

Picture 3.114 IN Filled Expense Disbursement Area (2)

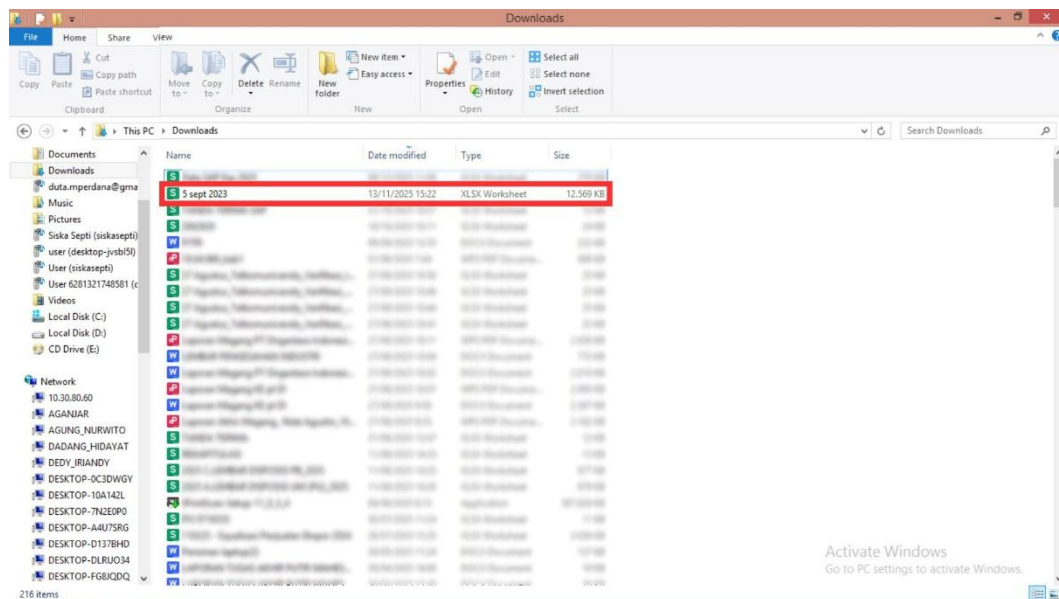
Source: PT Dirgantara Indonesia (2025)

Enter the Profit Center Responsible for the Expense

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

1 1608

Faktur Pajak

Nama: KITA JUAL GAS
 Alamat: Jl. Toko Itu, Bandung, 14810
 #0210000500003000000000

2 Kode dan Nomor Seri Faktur Pajak: 07002500123456789

Pengusaha Kena Pajak:


Nama: 3 KITA JUAL GAS
 Alamat: 4 Jl. Toko Itu, Bandung, 14810
 NPWP: 0210000500003000

Pembeli Barang Kena Pajak/Penerima Jasa Kena Pajak:

Nama: DIRGANTARA INDONESIA
 Alamat: JL. PAJAJARAN NO.154 HUSEIN SASTRANEGARA NO.154, RT 000, RW 000, HUSEIN SASTRANEGARA, CICENDO, KOTA BANDUNG, JAWA BARAT 40174 #0010021327051000000000
 NPWP: 0010021000051000
 NIK: -
 Nomor Paspor: -
 Identitas Lain: -
 Email: pojokpajak@indonesian-aerospace.com

No.	Kode Barang/Jasa	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual / Penggantian / Uang Muka / Termin (Rp)
1	270000	Bahan-Bahan Produksi BSM Tahan Panas Dengan Paj #0000000000 Rp 11.544.000,00 + 8.000.000,00 Potongan Harga = Rp 5.000 Berkas: 0,000000 = Rp 0,00	9.544.000,00
Harga Jual / Penggantian / Uang Muka / Termin			9.544.000,00
Dikurangi Potongan Harga			0,00
Dikurangi Uang Muka yang telah diterima			
Dasar Pengenaan Pajak			8.748.567,00
5 Jumlah PPN (Pajak Pertambahan Nilai)			1.049.840,00
Jumlah PPNBM (Pajak Penjualan atas Barang Mewah)			0,00


Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengakui bahwa Faktur Pajak ini telah ditandatangani secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.



Pajak Pertambahan Nilai
atau Pajak Pertambahan
Nilai dan Pajak Penjualan
atas Barang Mewah tidak
dipungut

00004001

KOTA BANDUNG 24 Oktober 2025 6



(Referensi: BSM/25-2080)
 Pemberitahuan: Faktur Pajak ini telah dipaparkan ke Direktorat Jenderal Pajak dan telah memperoleh persetujuan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku. TERBUKA/DIWAJIBKAN untuk menyerahkan Faktur Pajak yang telah dibuat dengan keabsahan yang selanjutnya ditandatangani sebagaimana dimaksud dalam Pasal 13 ayat (3) UU PPN. Standar cetak sesuai dengan Pasal 14 ayat (2) (A) NLP.

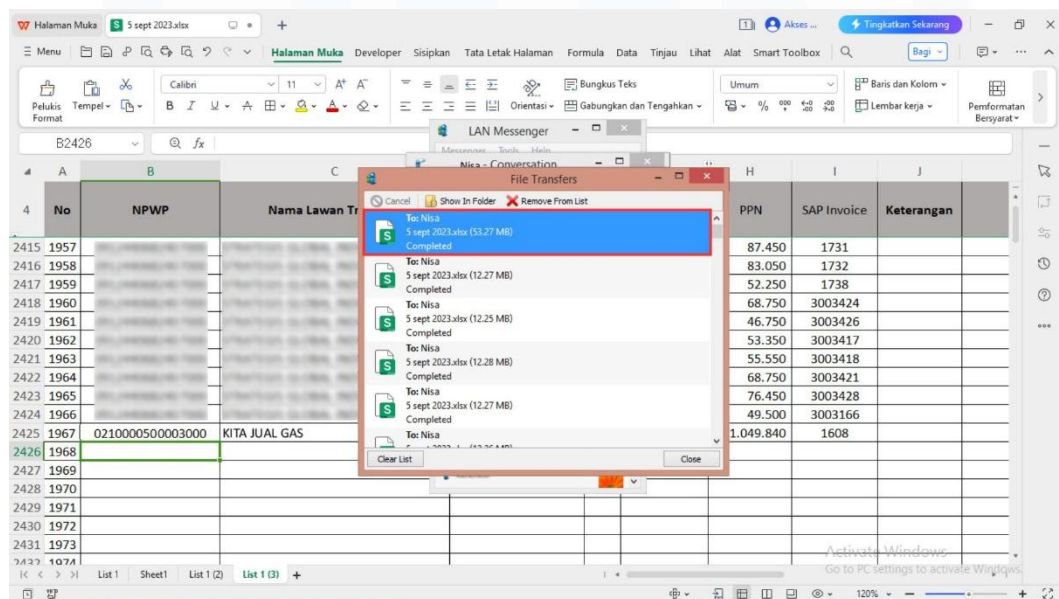
Picture 3.119 Tax Invoice
Source: PT Dirgantara Indonesia (2025)

- 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

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

1 6240000928

LEMBAR DISPOSISI - AK

NOMOR AGENDA : 3104B
TANGGAL AGENDA : 09/12/2025
TANGGAL SURAT : 09/12/2025

RAHASIA : -
PENTING : -
SEGERA : -
BIASA : X

KEPADA : KADIV AKUNTANSI
DARI : KADIV KEUANGAN PERUSAHAAN
NOMOR SURAT : XX0000-PB-2512-00004
PERIHAL : PENGAJUAN PERMINTAAN PEMBAYARAN

NAMA SUPPLIER : STELLA FAUSTINA
NILAI : IDR 200.000.00

☐ YANG BEREDAR ASLI
☐ YANG BEREDAR COPY / TINDASAN

DITERUSKAN KEPADA : ☒ PLT. KADEP AKUNTANSI KEUANGAN AK1000
☐ KADEP AKUNTANSI BIAYA AK3000
☐ KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000

TANGGAL : 12 DEC 2025
URAIAN DISPOSISI :
☐ UNTUK DITAHJUI & DIPERIKSA
☐ AGAR DITINDAK LANJUT/DISELESAKAN
☐ UNTUK DITELITI/DEVALUASI
☐ SETUJUT UNTUK DIPROSES LEBIH LANJUT
SEBENAR ATURAN PERUSAHAAN

SARAN/TANGGAPAN :
Berkas sudah diserahkan

2 RECEIVED
12 DEC 2025
FA-AK

Ban. Sally & tim
Nahon fu

Bandung, 10 DEC 2025
PLT. KADIV AKUNTANSI
Signature
Bill Henderson

uan Transaksi Operasional (LPTO)
nor : 018-LPTO-12-2025
Tanggal : 08-12-2025

Y KEUANGAN

Kripsi Transaksi	Nilai Pengajuan		Budget (USD)	Realisasi (USD)	Commitment (USD)	Sisa Budget (USD)	Persentase (%)
	Curr	Nilai					
IM OPERASIONAL KE BANK	IDR	200.000.00	USD	12.01	514.26	0.00	
Total	IDR	200.000.00	USD	12.01			

andalan Biaya
Kepala Divisi Perencanaan Perusahaan

Signature
Bill Henderson
NIK : 122161

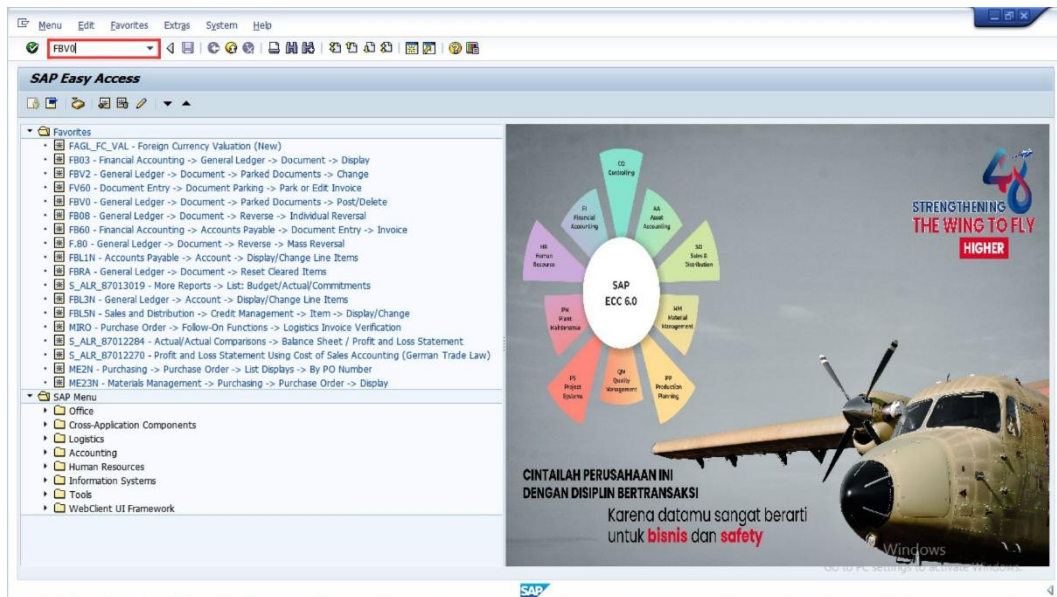
Pengajuan Uang Muka Operasional dan PB akan ditransfer kepada Nama yang mengajukan.
Demikian disampaikan atas perhatian dan kerjasamanya diucapkan terima kasih.

Bandung, Disetujui Oleh
Pit. Manager Akuntansi Keuangan : **Signature** Sandra 98202
Pit. Kepala Divisi Akuntansi : **Signature** Bill Henderson 09273

RECEIVED
09 DEC 2025
VERIFIKASI
AK

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

Post Parked Document: Initial Screen

Document list
 Editing Options

Key for Parking

Company Code	1	I000
Doc. Number	2	5240000928
Fiscal Year	3	2025

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 :

☐ Direktorat Keuangan Up. Manager Akuntansi Keuangan

☒ Dinas Operasional

☐ Pengadaan Barang & Jasa

Referensi : KWITANSI ASLI
 Nomor Order / Umum : -
 Nomor PO : -
 WBS/CC/IO : -

Detail Perhitungan dan dokumen pendukung terlampir.

No.	COA	Uraian Transaksi	Nilai
2	70G BIAYA TRANSPORTASI OPERASIONAL	3 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 4
 No. Rekening :
 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

Disetujui Oleh :
 Manager Pendanaan & Feasibility Keuangan
 Signature
Dewi Sartini
 932098

Disetujui Oleh :
 Kepala Divisi Keuangan Perusahaan
 Signature
Reynold
 726129

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

☐ Kadiv Keuangan Perusahaan

☐ Kadep Pembayaran

☐ Diteliti dan di evaluasi

☐ Ditindaklanjuti / diselesaikan

☐ Disetujui / diproses lebih lanjut

☒ Kadiv Akuntansi

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

Bandung,

Pt. Manager Akuntansi Keuangan

Signature
Sandra
 872089

Disetujui Oleh
 Pt. Kepala Divisi Akuntansi

Signature
Bill Henderson
 817021

5

RECEIVED
 09 DEC 2025
 VERIFIKASI
 AK

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

Transactn: Invoice

Basic data | **Payment** | Details | Workflow | Tax | W.

BaselineDt **1** 12.12.2025 ☐

Due on **2** 12.12.2025

Payt Terms Days

Days

Days net

Disc.base IDR To be calculd Fixed ☐

Pmt Method Pmnt Block **3** Default block

Inv.ref.

Part. Bank House Bank

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

Transactn Invoice

Basic data Payment Details Workflow Tax W.

G/L 1 4000100000 Account Payables

Assign. 2 XX-PB-2512-00004

HeaderText

Tr.part.BA

Ref. Key 1

Ref. Key 2

Ref. Key 3

Plan. Lvl XR Plan. day 19.11.2025

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.

Transactn Invoice

Basic data Payment Details Workflow Tax W.

Rep. Date 09.12.2025

Calculate tax ☐

Net proposal

Delete Row

Display curr.

Tax total 0 IDR

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
✓	6293060000	Operational	Debit	200,000	XX-PB-2512-00004		BY, BBM OPE	I0	
			Debit					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

Kriteria Anggaran

Form 1 : Eksekusi Anggaran Internal Order / Expense

Nomor : RKA / 376 / 09000 / 09000-PB-25

Total Anggaran Prognosa 1 Jan s/d 31 Des 2025 USD [Redacted]
 Realisasi Anggaran s/d 03-Desember-2025 USD [Redacted]
 Saldo akhir USD [Redacted]

☐ Genteng & Penting, karena berdampak pada penjualan
☐ Penting, karena merupakan kewajiban Perusahaan/ "mandatory"
☐ Rutin, biaya operasional rutin Unit Organisasi

Eksekusi Anggaran Internal Order

Lamp. Nota No. : 09000-PB-2512-00004
 Profit Center :
 Tanggal : 02-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	1	2	3	4	5	6	7	8	9	10 = [3-8]	11
1	YYXX000000		6293060XX00L	70G	6293060000	Operational Transport	200.000,00	13.33			70G: Pembelian BBM Operasional Ke Bank
							200.000,00	13.33			

PERSETUJUAN
KEPALA DIVISI KEUANGAN PERUSAHAAN

TTD
Utsman Affan

Bandung, Desember-2025
BUDGET CONTROL
DIVISI KEUANGAN PERUSAHAAN

TTD
Wati Nurjannah

Keterangan...

1. Nomor Unit
2. Cost Center
3. Plafon budget
4. Nomor Internal Order
5. COA PT DE
6. COA SAP
7. Urutan COA
8. Nilai Eksekusi / Pengajuan
9. Nilai Eksekusi / Pengajuan (USD)
10. Saldo Akhir Plafon
11. Penjelasan terkait dengan pengajuan anggaran

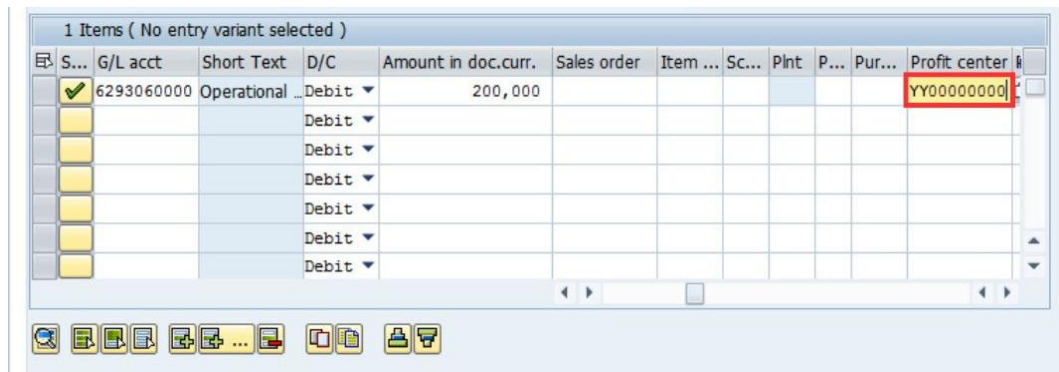
Picture 3.132 PB Work Budget Plan
Source: PT Dirgantara Indonesia (2025)

1 Items (No entry variant selected)

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Cost center	Order	Fi...	Sales order	Item ...	Sc..
✓	6293060000	Operational	Debit	200,000	YYXX000000	6293060XX00L				
			Debit		1	2				
			Debit							
			Debit							
			Debit							
			Debit							

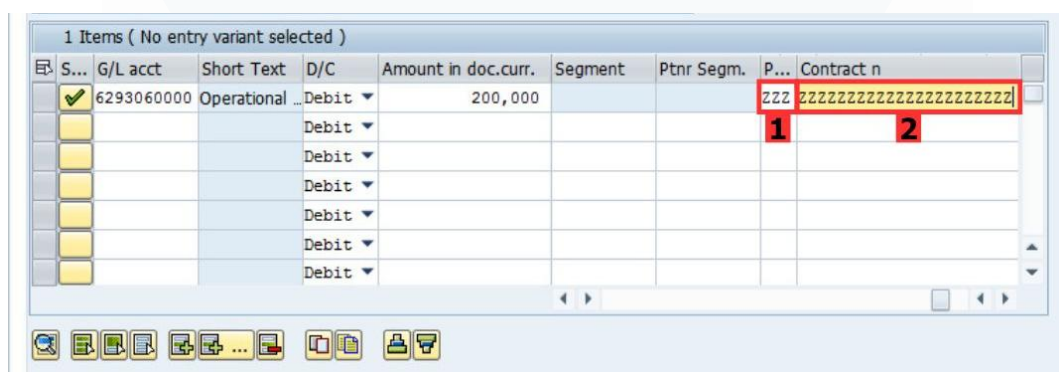
Picture 3.133 PB Expense Disbursement Area Verification (2)
Source: PT Dirgantara Indonesia (2025)

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

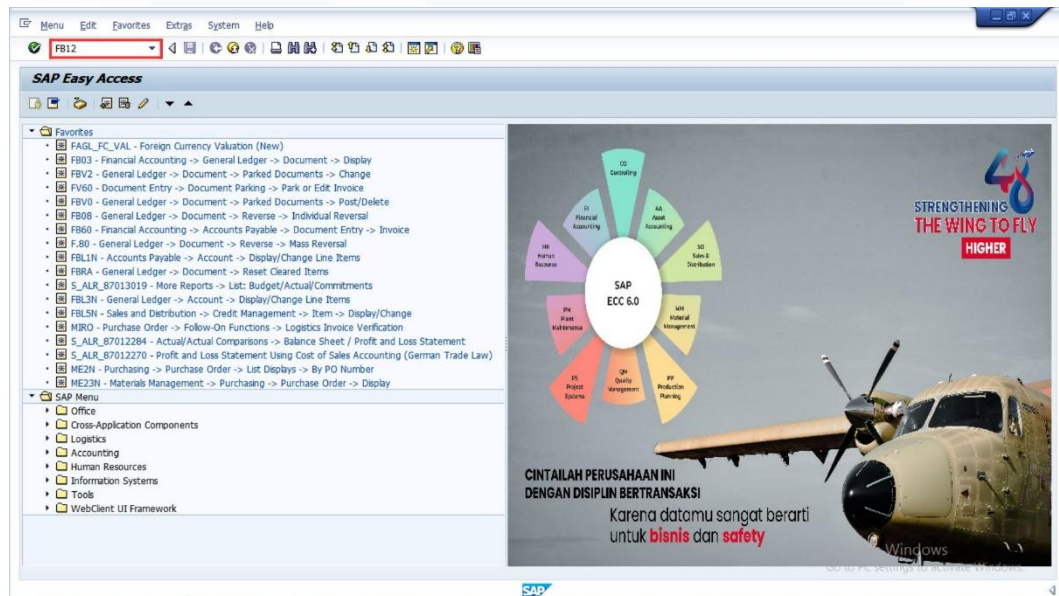
The preferred layout choice of the Liabilities and Equity Accounting Unit is “/FINACC”.

Item	Cost Ctr	Profit Ctr	Alt. Acct	Busk	PK	Account	Account short text	Assignment	Tx	LCurr	Amount in LC	Crcy	Amount	Text	G/L acct	WBS element
1			P11		31	E05388	STELLA FALSTINA	KX-PB-2512-00004		USD	12,00	IDR	200,000	-PB. BBM OPERAS	4000100000	1
2	YVXX000000	XX00000000	706		40	6293060000	Operational transport	KX-PB-2512-00004		USD	12,00	IDR	200,000	-BY. BBM 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

Detail Specifications for Correspondence

Standard Form

Company Code: I000

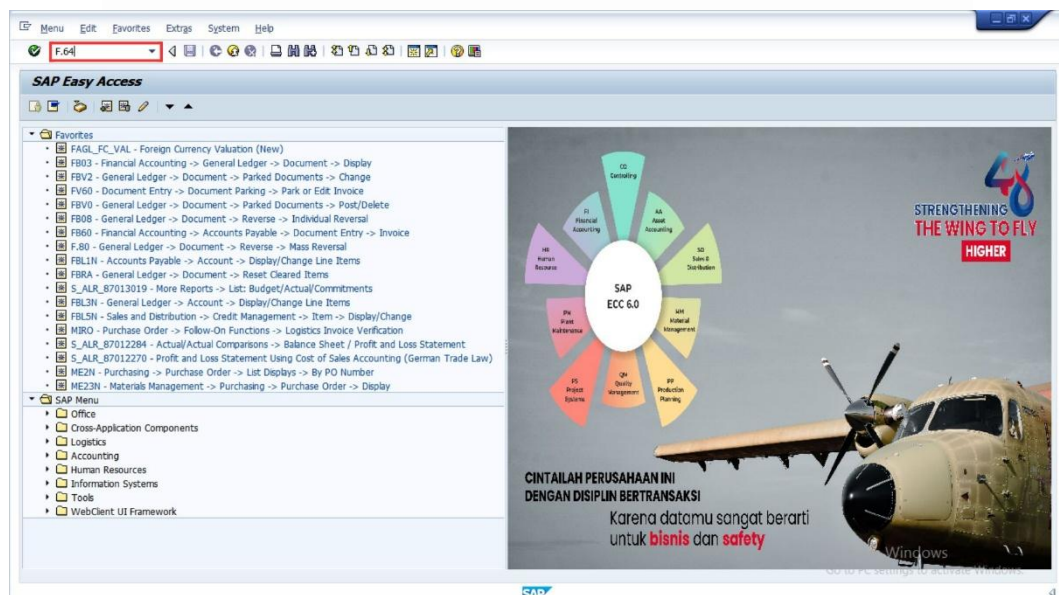
Document Number: **1** 5240000928

Fiscal Year: **2** 2025

Continue Cancel

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		➡
Company code	2 1000	to		➡
Account type		to		➡
Open item account		to		➡
Document number	3 5240000928	to	4 5240000929	➡
Fiscal year	5 2025	to		➡
User		to		➡
Date of request	6 12.12.2025	to		➡
Time of request	00:00:00	to	00:00:00	➡
Print Date		to		➡
Cash journal number		to		➡

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 Environme
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 I000 Standard Form						
ZSTAN	I000	5240000928	2025	130007	12.12.25	16:25:21
ZSTAN	I000	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
Reference.... XX-PB-2512-00004
Doc. date .. 09.12.2025 Currenry..... IDR
Local currenry USD Company code currency
Convert rate /16.66800 Convr.date.. 12.12.2025
2. Loc.curr. IDR Hard currency
Conv. date 2 Translation date
Translation taking transaction currency as a basis
Posting date 12.12.2025 Posting per. 12
Entry date 12.12.2025 Entrd by.... 130007
Refrence typ. BKPF Refrence 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 YXX0000000 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	-
TANGGAL AGENDA	03/12/2025	PENTING	-
TANGGAL SURAT	28/11/2025	SEGERA	-
		BIASA	X

KEPADA : KADIV AKUNTANSI
 DARI : KADIV MANAJEMEN RANTAI PASOK
 NOMOR SURAT : XX0000-NT-2511-00048
 PERHAL : PENGAJUAN PERMINTAAN PEMBAYARAN

2 NAMA SUPPLIER : MINYAK MANTAP, PT
 NILAI : IDR 6.664.000,00

☐ YANG BEREDAR ASLI
☐ YANG BEREDAR COPY / TINDASAN

DITERUSKAN KEPADA :	TANGGAL PARAF	URAIAN DISPOSISI
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000		<input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATIKAN
<input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000		<input type="checkbox"/> AGAR DITINDAK-LANJUT/DISELESAKAN
<input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN PAJAK & ASURANSI AK3000		<input checked="" type="checkbox"/> UNTUK DITELITI/DIEVALUASI
<input type="checkbox"/>		<input type="checkbox"/> SETUJU UNTUK DIPROSES LEBIH LANJUT
<input type="checkbox"/>		<input type="checkbox"/> SESUAI ATURAN PERUSAHAAN
<input type="checkbox"/>		<input type="checkbox"/> SARAN/TANGGAPAN
<input type="checkbox"/>		<input type="checkbox"/> MONITOR PELAKSANAAN
<input type="checkbox"/>		<input type="checkbox"/> FILE

Bu Sally & tim
 Mohon Fu
 TTD 4/12-25

Signature

Bandung, 04 DEC 2025
 PLT. KADIV AKUNTANSI

Signature

Disetujui Oleh
 Divisi Manajemen Rantai Pasok
 Signature
 Randy Hamer
 12659

☐ Kadep Pembayaran ☐ Disetujui / diproses lebih lanjut
 Pengajuan akan ditransfer ke Rekening Supplier
 Demikian disampaikan atas perhatian dan kerjasamanya di ucapkan terima kasih.

Banding.
 Ptl. Manager Akuntansi Keuangan

Signature

 Sandra
 98202

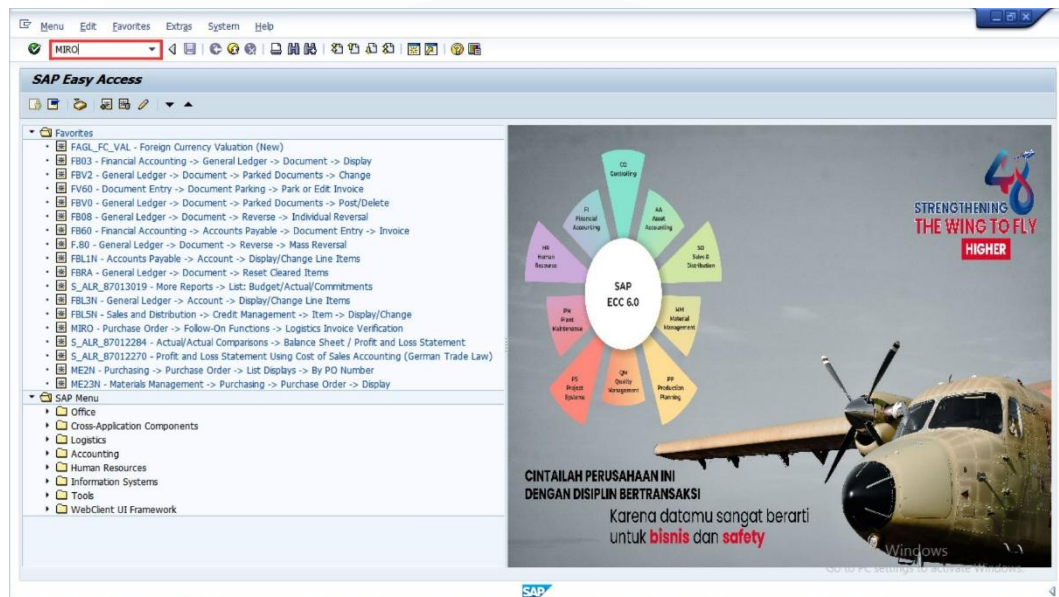
Disetujui Oleh
 Ptl. Kepala Divisi Akuntansi

Signature

 Bill Henderson
 09273

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



1743

Faktur Pajak

Nama: MINYAK MANTAP, PT
Alamat: Jl. Kuning, Kota Bandung, 15581, Indonesia

1 Kode dan Nomor Seri Faktur Pajak: 07002500123456789

Pengusaha Kena Pajak:


Nama : MINYAK MANTAP, PT
Alamat : Jl. Kuning, Kota Bandung, 15581, Indonesia
NPWP : 001100000000000000

Pembeli Barang Kena Pajak/Penerima Jasa Kena Pajak:

Nama : DIRGANTARA INDONESIA
Alamat : JL. PAJAJARAN NO.154 HUSEIN SASTRANEGARA NO.154, RT 000, RW 000, HUSEIN SASTRANEGARA, CICENDO, KOTA BANDUNG, JAWA BARAT 40174
NPWP : 0010021000051000
NIK : -
Nomor Paspor : -
Identitas Lain : -
Email : -

No.	Kode Barang/Jasa	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual / Penggantian / Uang Muka / Termin (Rp) 2
1	271000	BAHAN BAKAR PRODUKSI BBM SOLAR INDUSTRI Rp 13.333.00 x 8.000,00 Liter Potongan Harga = Rp 0,00 PPnBM (0,00%) = Rp 0,00	6.664.000,00
3		Harga Jual / Penggantian / Uang Muka / Termin	6.664.000,00
		Dikurangi Potongan Harga	0,00
		Dikurangi Uang Muka yang telah diterima	
		Dasar Pengenaan Pajak	6.108.667,00
4		Jumlah PPN (Pajak Pertambahan Nilai)	733.040,00
		Jumlah PPnBM (Pajak Penjualan atas Barang Mewah)	0,00


Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah ditandatangani secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.



Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah tidak dipungut

0000400100

KOTA SURAKARTA, 18 November 2025 **5**



Mahmud Farfut

(Referensi: NO. INV. 1000-01/20-0000000)

Pemberitahuan: Faktur Pajak ini telah dilaporkan ke Direktorat Jenderal Pajak dan telah memperoleh persetujuan sesuai dengan ketentuan peraturan perpajakan yang berlaku. PERINGATAN: PKP yang membuat Faktur Pajak yang tidak sesuai dengan keadaan yang sebenarnya dan/atau sesungguhnya sebagaimana dimaksud dalam Pasal 13 ayat (9) UU PPN dikenai sanksi sesuai dengan Pasal 14 ayat (4) UU KUP.

1 dari 1

Picture 3.146 NT Tax Invoice
Source: PT Dirgantara Indonesia (2025)

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

1 NON AIRCRAFT

SURAT PESANAN

Kepada Yth : MINYAK MANTAP, PT Jl. Kuning, Kota Bandung, 15581, Indonesia Telp. : Fax :	2 Surat Pesanan Nomor : PF00-9717999 Rev. - Total Harga Sebelum Pajak : IDR 6,664,000 Total Harga Nilai Lain : IDR 97,775,333 Total Harga Setelah Pajak : IDR 118,297,040 Kondisi pembayaran : Purchase Requisition No. : Lihat Lampiran Penawaran Sdr.No. : Hasil Negoisasi No. : BY EMAIL, 17-11-2025
---	---

Harap dikirim barang ke gudang kami sesuai dengan jumlah, spesifikasi dan harga seperti tercantum dalam lampiran berikut dengan ketentuan-ketentuan sebagai tertera dalam Surat Pesanan ini.

Syarat-syarat Pengiriman :



- ☒ 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
- ☐ Barang dan/ atau Jasa dikirim dan/ atau diselesaikan oleh Supplier secara bertahap sesuai dengan item, jumlah item dan jadwal penyerahan sebagai berikut : Lihat Lampiran
- ☒ Barang dan/ atau Jasa akan dikirim dan/ atau diselesaikan oleh Supplier

Cara Pembayaran : TT (net 30 days)
 Bank : BANK MANDIRI

Tempat Penyerahan :
 Forwarder Agent :
 NPWP PT. Dirgantara Indonesia : 01.002

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 0/00 (Satu Permil) perhari dari nilai kontrak atau nilai bagian kontrak.
- Para pihak harus menerapkan system dan/atau ISO 37001 anti-penyuapan dan anti-korupsi. Para pihak tidak boleh menawarkan atau memberikan manfaat apa pun (termasuk komisi, hadiah, keramahmataman, atau gratifikasi, baik berupa uang maupun barang) kepada siapa 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 MINYAK MANTAP, PT Menyatakan persetujuan atas isi dan maksud Surat ini <div style="text-align: center;">  Signature Febrin Ramadhan TANGGAL : </div>	<div style="text-align: center;">  Signature Fajar Rahman KEPALA DIVISI MANAJEMEN RANTAI PASOK TANGGAL : 24/11-25 </div>
---	---

Lembar 1 : Supplier, Lembar 2 : Buyer, Lembar 3 : Finance, Lembar 4 : Planner, Lembar 5 : Receiving Inspection
 Jalan Pajajaran 154 Bandung 40174, Indonesia PO BOX 1362 BD Telp. (022) 633911 Fax. (022) 633912 Telex 28293 PTDI BD IA
 - Printed by PT.Dirgantara Indonesia System / SAP

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

Transaction: Invoice 1743 2025 Balance 0 IDR

Vendor 0000094207

1 MINYAK MANTAP, PT

Invoice date 2 18.11.2025 Reference 3 SHA 01.25.05067

Posting Date 4 05.12.2025

Amount 5 6,664,000 6 IDR 7 ☒ Calculate tax

Tax Amount 0 8 U0 (VAT Input Exempt...)

Text 9 TAG. PENGADAAN BHN BKR SOLAR INDUSTRI PO-97179...

Paymt terms 30 Days net

Baseline Date 18.11.2025

Company Code I000 PT. Dirgantara Indonesia Indonesia

Bank Key

Bank acct

BANK CENTRAL ASIA (BCA),

PO Reference G/L Account

Purchase Order/Scheduling Agreement 10 9717999

Goods/service items

Layout All information

Item	Amount	Quantity	O...	Purchase ...	Item	PO Text	Tax Code
1	6,664,000	8,000 L		9717999	1	Bahan Bakar Produksi BBM Solar Industri	U0 (VAT

1 / 1 Items

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

Transaction: Invoice 1743 2025

Basic Data | **Payment** | Details | Tax | Withholding tax

BaselineDt: 1 09.12.2025
 Due on: 2 08.01.2026

Payt Terms: 203 30 Days %
 Days %
 Days net
 Fixed

Pmnt Method: I
 Pmnt Block: 3 Default block

Inv.ref.:
 Part. Bank:
 House Bank:

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 **1** PW (Non product Invo) Inv. Party 94207

Assignment **2** 0009717999 G/L **3** 4000100000

Header Text **4** 07002500123456789

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

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

Rep. Date 18.11.2025

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

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

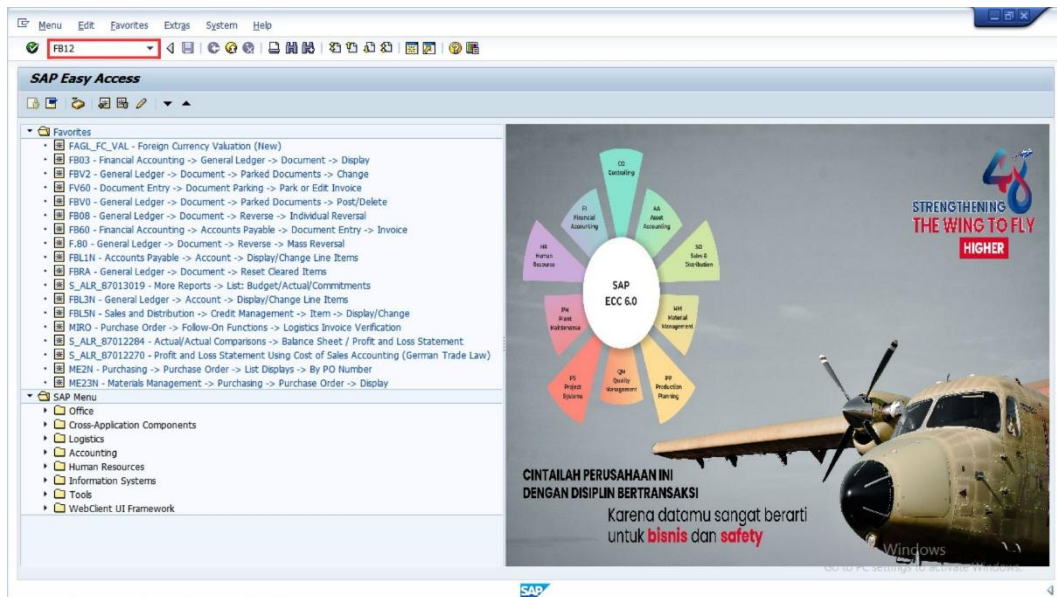
Debit 118,397,040 Credit 118,397,040 Bal. 0

Buttons: Back, Save Parked Document, Save as Completed, Post, Display Currency

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



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

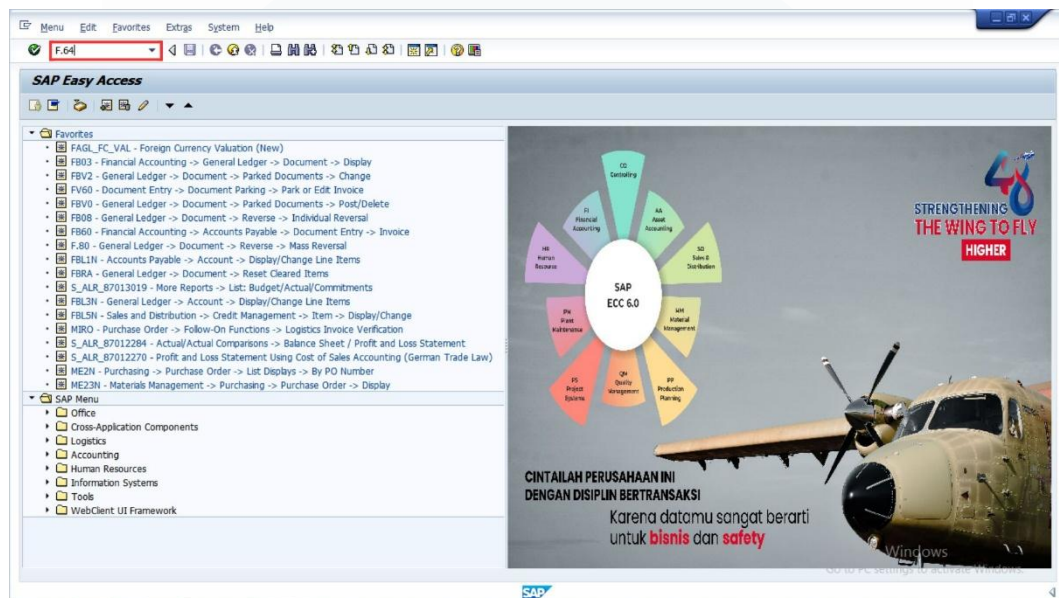
Select Type of Correspondence (ZSTAN/Standard Form)

Enter Document Number and Fiscal Year

Detail Specifications for Correspondence	
Standard Form	
Company Code	I000
Document Number	1 2000934
Fiscal Year	2 2025
<div>Continue</div> <div>Cancel</div>	

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

Maintain Correspondence Requests			
General Selections			
Correspondence	1 ZSTAN	to	
Company code	2 1000	to	
Account type		to	
Open item account		to	
Document number	3 2000870	to	4 2000934
Fiscal year	5 2025	to	
User		to	
Date of request	6 09.12.2025	to	
Time of request	00:00:00	to	00:00:00
Print Date		to	
Cash journal number		to	

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

Select Correspondence Request and Print Proof of Posting

Maintain Correspondence Requests

PTDI Production Environme
Bandung

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	1
Comp. code... 1000 PT. Dirgantara Indonesia Doc.type... PN Non product Invoice Doc. number... 2000934 Reference... SHA 01.25.05067 Doc. date... 18.11.2025 Local currency USD Company code currency Convert rate /16.63200 2. Loc.curr. IDR Hard currency Conv. date 2 Translation date Posting date 09.12.2025 Entry date 09.12.2025 Docidtr text. 0700250013456789 Refrnce typ. RMRP Refrnce key 00000017432025			
Vendor line items Post.key... 31 Invoice Vendor..... 94207 Line item... 001 G/L account. 4000100000 Account Payables Amount..... 6,664,000 IDR Credit LC amount... 413.18 USD Hard cur.amt 6,664,000 IDR Tax code... UO VAT Input Exempted/Deferred (Q43) - 12% Cash acct base 6,664,000 IDR Payment terms203 Days/perc... 30 0.000 Baseline date09.12.2025 Payment blockR Default block Pymt method.T Bank Transfer Assignment... 0009717899 Text..... TAG. PENGADAAN BHN BKR SOLAR INDSTRI PO-9717999 Planning date08.01.2026 Planning levelKR			
G/L account line items Post.key... 81 Costs Account..... 6119212000 Fuel for Production Amount..... 6,664,000 IDR Debit LC amount... 413.18 USD Hard cur.amt 6,664,000 IDR Tax code... UO VAT Input Exempted/Deferred (Q43) - 12% Plant..... 1007 Corporate			
Cost center VYX400000 Surface Treatment Profit centerP00000000 Directorate Operations Order..... 6119212XX40L Fuel for Production Purch.doc... 9717999 00001 01 Quantity... 8,000 L Qunty in UnE 8,000 L			
G/L account line items Line item automatically created			

Internal posting doc.		Page	2
Docmt 1000 / 2000934 / 2025 Post.key... 50 Credit entry Account..... 4720011000 Tax Payable-VAT Exempted Amount..... 733,040 IDR Credit LC amount... 75.45 USD Hard cur.amt 733,040 IDR Tax code UO VAT Input Exempted/Deferred (Q43) - 12% G/L account line items Post.key... 40 Debit entry Account..... 4720011000 Tax Payable-VAT Exempted Amount..... 733,040 IDR Debit LC amount... 75.45 USD Hard cur.amt 733,040 IDR Tax code UO VAT Input Exempted/Deferred (Q43) - 12% End of document			
Bandung, 09th December 2025 Authorized Person			

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.. I000 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 Currncy..... IDR
 Local curncy 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

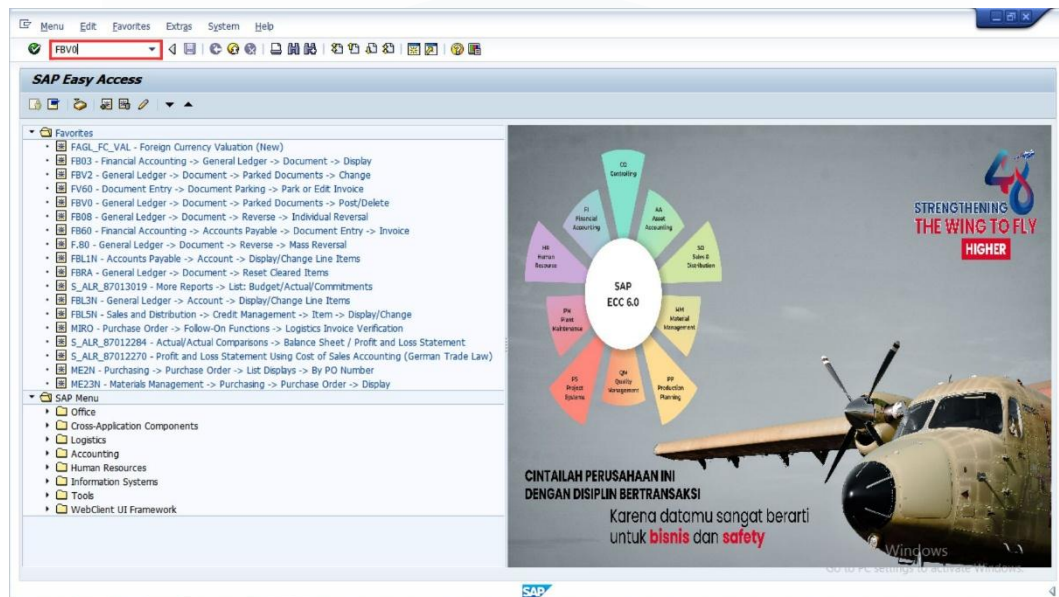
G/L account line items
 Post.key.... 40 Debit entry Line item... 002
 Account..... 6292000000 Official traveling - overseas
 Amount..... 3,500,000 IDR Debit
 LC amount... 81.03 USD
 Hard cur.amt 3,500,000 IDR
 Tax code U5 VAT Input 1,2 % (> 10 jt)
 Profit centerXX00000000 Technology & Development
 Assignment..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



2979A Hal 1/1

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

Kepada Yth : ☐ Kepala Divisi Keuangan Perusahaan ☐ Dinas Operasional
☒ Pengadaan Barang & Jasa

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
2	528	BIAYA PERJALANAN DINAS LUAR NEGERI 3	
		PENGADAAN TIKET PESAWAT CGK-ICN-CGK AN. DEDI JUNELDI DLM RANGKA RAPAT KAL-DAPA DI SEQUIL	IDR 3.500.000,00
Total			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 :
 Ptl. Manager Pengadaan
 Material Produksi Non Pesawat
 Terbang Dan

Disetujui Oleh :
 Kepala Divisi Manajemen
 Rantai Pasok

Signature
Indra Firman
98372

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
☐ Kadev Pembayaran ☐ Disetujui / diproses lebih lanjut

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

Bandung,

Manager Finance Business Partner Kepala Divisi Keuangan Perusahaan

Signature
Sandra
98202

Signature
Bill Henderson
09273

RECEIVED
 17 NOV 2025
 CF

RECEIVED
 10 NOV 2025

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

3003211

Faktur Pajak

Nama: DUTA PLANE GO NOW
 Alamat: Jl. Ungu, Kota Bandung, 20034, Indonesia
 #0019: [REDACTED]

1 Kode dan Nomor Seri Faktur Pajak: 03002500123456789

Pengusaha Kena Pajak:

Nama : DUTA PLANE GO NOW
 Alamat : Jl. Ungu, Kota Bandung, 20034, Indonesia
 NPWP : 0019 00000000000000

Pembeli Barang Kena Pajak/Penerima Jasa Kena Pajak:

Nama : DIRGANTARA INDONESIA
 Alamat : JL.PAJAJARAN NO.154 HUSEIN SASTRANEGARA NO.154, RT 000, RW 000, HUSEIN SASTRANEGARA, CICENDO, KOTA BANDUNG, JAWA BARAT 40174
 NPWP : 001000051000
 NIK : -
 Nomor Paspor : -
 Identitas Lain : -
 Email: pojokpajak@indonesian-aerospace.com

No.	Kode Barang/ Jasa	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual / Penggantian / Uang Muka / Termin (Rp) 2
1	000000	Untuk Pembayaran Tiket Internasional Beserta Adm Fee Sesuai Dengan Kwitansi Nomor DWM 104809 Rp 13.500.000,00 x 1,00 Kegiatan Potongan Harga = Rp 0,00 PPnBM (0,00%) = Rp 0,00	3.500.000,00
3 Harga Jual / Penggantian / Uang Muka / Termin			3.500.000,00
Dikurangi Potongan Harga			0,00
Dikurangi Uang Muka yang telah diterima			
Dasar Pengenaan Pajak			3.500.000,00
4 Jumlah PPN (Pajak Pertambahan Nilai)			38.500,00
Jumlah PPnBM (Pajak Penjualan atas Barang Mewah)			0,00

Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah ditandatangani secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.

KOTA BANDUNG **20 Oktober 2025** **5**

Nofan Widiyama

(Penerimaan):

Penerimaan: Faktur Pajak ini telah dilaporkan ke Direktorat Jenderal Pajak dan telah memperoleh persetujuan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku. Penerimaan: Faktur Pajak yang memiliki nilai sesuai dengan keadaan yang sebenarnya dan/atau sesungguhnya sebagaimana dimaksud dalam Pasal 13 ayat (3) UU PPN dibatal seluruhnya sesuai dengan Pasal 14 ayat (4) UU KUP.

1 dari 1

COPY

Picture 3.164 IN Tax Invoice
 Source: PT Dirgantara Indonesia (2025)

Logo **Duta Plane Go Now**

PT. Duta Plane Go Now
Jl. Ungu, Kota Bandung
Phone : (022) 1234 123 456
Fax : (022) 1243

NPWP : 01.9 000000000

KWITANSI **1** No.: Dwm. I **08409**

Sudah terima dari : PT DIRGANTARA INDONESIA

Banyaknya uang : [Redacted]

UNTUK PEMBAYARAN

URAIAN	USD	RUPIAH
2 3 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054 1055 1056 1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1069 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1108 1109 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119 1120 1121 1122 1123 1124 1125 1126 1127 1128 1129 1130 1131 1132 1133 1134 1135 1136 1137 1138 1139 1140 1141 1142 1143 1144 1145 1146 1147 1148 1149 1150 1151 1152 1153 1154 1155 1156 1157 1158 1159 1160 1161 1162 1163 1164 1165 1166 1167 1168 1169 1170 1171 1172 1173 1174 1175 1176 1177 1178 1179 1180 1181 1182 1183 1184 1185 1186 1187 1188 1189 1190 1191 1192 1193 1194 1195 1196 1197 1198 1199 1200 1201 1202 1203 1204 1205 1206 1207 1208 1209 1210 1211 1212 1213 1214 1215 1216 1217 1218 1219 1220 1221 1222 1223 1224 1225 1226 1227 1228 1229 1230 1231 1232 1233 1234 1235 1236 1237 1238 1239 1240 1241 1242 1243 1244 1245 1246 1247 1248 1249 1250 1251 1252 1253 1254 1255 1256 1257 1258 1259 1260 1261 1262 1263 1264 1265 1266 1267 1268 1269 1270 1271 1272 1273 1274 1275 1276 1277 1278 1279 1280 1281 1282 1283 1284 1285 1286 1287 1288 1289 1290 1291 1292 1293 1294 1295 1296 1297 1298 1299 1300 1301 1302 1303 1304 1305 1306 1307 1308 1309 1310 1311 1312 1313 1314 1315 1316 1317 1318 1319 1320 1321 1322 <		

Adjust Baseline Date

Follow posting

Verify Payment Block Settings

Transactn: Invoice

Basic data | **Payment** | Details | Workflow | Tax | W.

BaselineDt **1** 08.12.2025 Payt Terms 203 30 Days

Due on **2** 07.01.2026 Days

Disc.base IDR To be calculd Fixed

Pmt Method T Pmnt Block **3** Default block

Inv.ref. House Bank

Part. Bank

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 **1** 4000100000 ☐ Account Payables

Assign. **2** XX-IN-2511-00007

HeaderTe **3** 03002500123456789

Tr.part.BA

Ref. Key 1

Ref. Key 2

Ref. Key 3

Plan. Lvl XR Plan. day 19.11.2025

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

Transactn Invoice

Basic data Payment Details Workflow Tax W.

Rep. Date 20.10.2025

D/C	Tax doc. curr...	Base amount	Tax code
S	p	3,500,000	U5 (VAI)

Calculate tax ☒

Net proposal

Delete Row

Display curr.

Tax total 0 IDR


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
PT. DIRGANTARA INDONESIA (PERSERO)
A member of Indonesian Aerospace

Bandung, 17 Oktober 2025

Nomor : 1854 /XX0000/10/2025

Perihal : Letter of Guarantee

Lampiran : 1 (satu) berkas

Kepada Yth.
DUTA 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 dipesanan Tiket tersebut untuk :

No	Nama	Waktu / Tgl	Kelas	Nilai
1	[REDACTED]	18 Oktober – 23 Oktober 2025	BISNIS	40.015.300,-
2	[REDACTED]	18 Oktober – 23 Oktober 2025	EKONOMI	13.648.500,-
TOTAL				53.663.800,-

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 Perbendaharaan 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.

Kepala Divisi
Keuangan Perusahaan

Signature
 Bill Henderson

Hormat kami,
PT Dirgantara Indonesia

Kepala Divisi
Manajemen Rantai Pasok

Signature
 Randy Hamer

PT DIRGANTARA INDONESIA
Jl. Pajajaran 154 Bandung 40174, Jawa Barat, Indonesia
 sekretariat@ptdirgantara-indonesia.com, www.indonesian-aerospace.com

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

2 Items (No entry variant selected)										
S...	G/L acct	Short Text	D/C	Amount in doc.curr.	V Assignment	Value date	Text	L...	Co	
✓	6292000000	Off.Travelin...	Debit	3,350,000	LG/1854/XX/10/2025		BY. TIKET P...	I0		
✓	6292000000	Off.Travelin...	Debit	150,000	LG/1854/XX/10/2025		BY. FEE ADM	I0		
			Debit	1	2		3	I0		
			Debit					I0		
			Debit					I0		
			Debit					I0		
			Debit					I0		
			Debit					I0		

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										NOMOR : [REDACTED] / TANGGAL : 17 October 2025 / USER : 246086																																																																																			
KODE & NAMA UNIT ORGANISASI : 2000 / DEP PERENCANAAN & PENGENDALIAN ENJINIRING NAMA PROGRAM : KFX-IFX CUSTOMER : Korea Aerospace Industries, Ltd KODE PROGRAM / PROJECT & PON : FX1				SUMBER PENDANAAN : Operasi Bisnis NO KONTRAK / PMN (EARMARK) : WAA KF-XIF-X EMD PROGRAM - 2 NILAI KONTRAK / PENDANAAN : 3,457,417 WBS : 1/702-01-27-01				JENIS PENGADAAN : BARANG JASA : INVESTASI																																																																																					
No.	WBS	Nilai FPBJ (IDR)	Nilai FPBJ (USD)	Thn Anggaran (YYYY)	Piafond Anggaran Thn Berjalan (USD)	Piafond Anggaran sd Bulan Berjalan (USD)	Realisasi Anggaran sd Bulan Berjalan (USD)	Sisa Anggaran Bulan Berjalan (USD)																																																																																					
1	1/702-01-27-01			2025																																																																																									
<table border="1"> <thead> <tr> <th colspan="8">BARANG / JASA</th> <th colspan="2">HARGA PERKIRAAN USER</th> <th rowspan="2">KET.</th> </tr> <tr> <th>NO</th> <th>NAMA</th> <th>SPEKIFIKASI</th> <th>CoA</th> <th>Int. Ord.</th> <th>JML</th> <th>UoM</th> <th>MATA UANG</th> <th>HARGA /SATUAN</th> <th>HARGA TOTAL (Dalam Kurs Awal)</th> <th>HARGA TOTAL (Dalam Rp.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>TIKET PESAWAT KELAS EKONOMI PP</td> <td>JAKARTA (CGK) - INCHON (ICN) PP</td> <td>52B</td> <td>6292000000</td> <td>1.00</td> <td>EA</td> <td>IDR</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="9"></td> <td>JUMLAH</td> <td></td> <td></td> </tr> <tr> <td colspan="9"></td> <td>PPH</td> <td></td> <td></td> </tr> <tr> <td colspan="9"></td> <td>GRAND TOTAL</td> <td></td> <td></td> </tr> <tr> <td colspan="9"></td> <td>DIBULATKAN</td> <td></td> <td></td> </tr> </tbody> </table>												BARANG / JASA								HARGA PERKIRAAN USER		KET.	NO	NAMA	SPEKIFIKASI	CoA	Int. Ord.	JML	UoM	MATA UANG	HARGA /SATUAN	HARGA TOTAL (Dalam Kurs Awal)	HARGA TOTAL (Dalam Rp.)	1	TIKET PESAWAT KELAS EKONOMI PP	JAKARTA (CGK) - INCHON (ICN) PP	52B	6292000000	1.00	EA	IDR														JUMLAH												PPH												GRAND TOTAL												DIBULATKAN		
BARANG / JASA								HARGA PERKIRAAN USER		KET.																																																																																			
NO	NAMA	SPEKIFIKASI	CoA	Int. Ord.	JML	UoM	MATA UANG	HARGA /SATUAN	HARGA TOTAL (Dalam Kurs Awal)		HARGA TOTAL (Dalam Rp.)																																																																																		
1	TIKET PESAWAT KELAS EKONOMI PP	JAKARTA (CGK) - INCHON (ICN) PP	52B	6292000000	1.00	EA	IDR																																																																																						
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BARANG/JASA TELAH TERSEDIA PADA TANGGAL 17 BULAN OKTOBER TAHUN 2025																																																																																													
DILENGKAPI DENGAN DOKUMEN : — TECHNICAL DATA — CERTIFICATE OF TEST — CERTIFICATE OF ORIGIN — OPERATION MANUAL — CERTIFICATE OF WARRANTY — MAINTENANCE MANUAL																																																																																													
CATATAN : PM KFX DIMINTA DIRINI DALAM RANGKA MENGIKUTI RAPAT KAL-DAPA DI SEOUL TIKET PP 1 ORG EKONOMI 19 OKT 2025-23 OKT 2025 (TANGGAL MASIH TENTATIF)																																																																																													
DIAJUKAN OLEH USER / UNIT PENGGUNA PM KFX/IFX Approved Fadli Nofrital Tanggal : 17-10-2025		DIPERIKSA OLEH FUNGSI BUDGET CONTROL USER Manager Manajemen Portofolio Enjiniring Approved Elvi Suryani Tanggal : 17-10-2025		DISETUJUI OLEH FUNGSI PERENCANAAN Kepala Divisi Perencanaan Perusahaan Approved Angga Aninda Tanggal : 17-10-2025		DISETUJUI OLEH FUNGSI KEUANGAN Kepala Divisi Keuangan Perusahaan Approved Rudi Wijaya Tanggal : 21-10-2025		DISETUJUI OLEH PEJABAT ATASAN USER / UNIT PENGGUNA Kadiv Sertifikasi & Kelangsungan Laik Udara Approved Heraka Yozza Tanggal : 17-10-2025																																																																																					

Picture 3.172 IN FPBJ
Source: PT Dirgantara Indonesia (2025)

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Profit center	Partner pr...	WBS element
✓	6292000000	Off. Travelin...	Debit	3,350,000	YY00000000		1/702-01-27-01
✓	6292000000	Off. Travelin...	Debit	150,000	YY00000000		1/702-01-27-01
			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

Description	WBS Element	PON	Sales Contract	Serial Num...
Korea Dispatch 2022 DOC & SDM	1/702-01-27-01	702	WAA/KFX/IFX/EMD-2	

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

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Segment	Ptnr Segm.	P...	Contract n
✓	6292000000	Off. Travelin...	Debit	3,350,000	702		702	WAA/KFX/IFX/EMD-2
✓	6292000000	Off. Travelin...	Debit	150,000	702		702	WAA/KFX/IFX/EMD-2
			Debit					
			Debit					
			Debit					
			Debit					
			Debit					

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

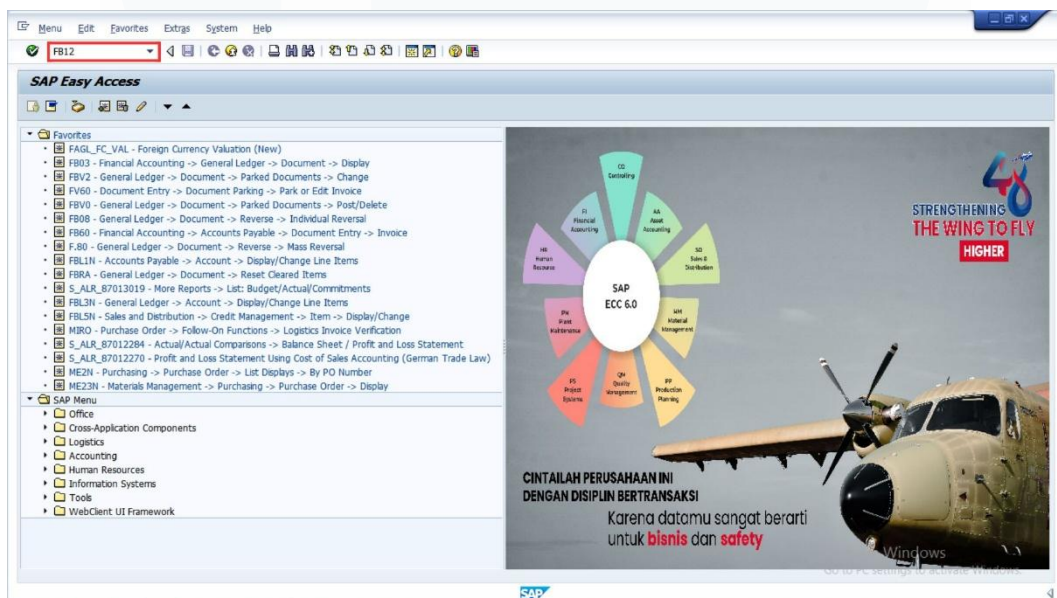
- 8) Simulate the Journal Entry, Verify the Accuracy of Accounts, and Post the Entry to Ledger

Item	Cost Ctr	Profit Ctr	Alt. Acct	BusA	PR	Account	Account short text	Assignment	Tx	LCurr	Amount in LC	Crcy	Amount	Text	G/L acct	NBS element
1			P11		31	90392	OUTPLANE GO NOW	XX-TU-2511-00007	05	USD	811.01	IDR	3,500,000	TAG. TIKET PES	4000100000	
2		YY00000000	52B		40	6292000000	Off.Traveling - over	IG/1854/XX/10/2025	05	USD	802.00	IDR	3,350,000	BY. TIKET PESA	6292000000	1/702-01-27-03
3		YY00000000	52B		40	6292000000	Off.Traveling - over	IG/1854/XX/10/2025	05	USD	9.01	IDR	150,000	BY. FEE ADM	6292000000	1/702-01-27-03
4			Q41		50	4751840000	VAT input Collect		05	USD	8.92	IDR	35,500		4751840000	
5			E36		40	4720010000	Prepaid VAT input		05	USD	8.92	IDR	35,500		4720010000	

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

Detail Specifications for Correspondence

Standard Form

Company Code: I000

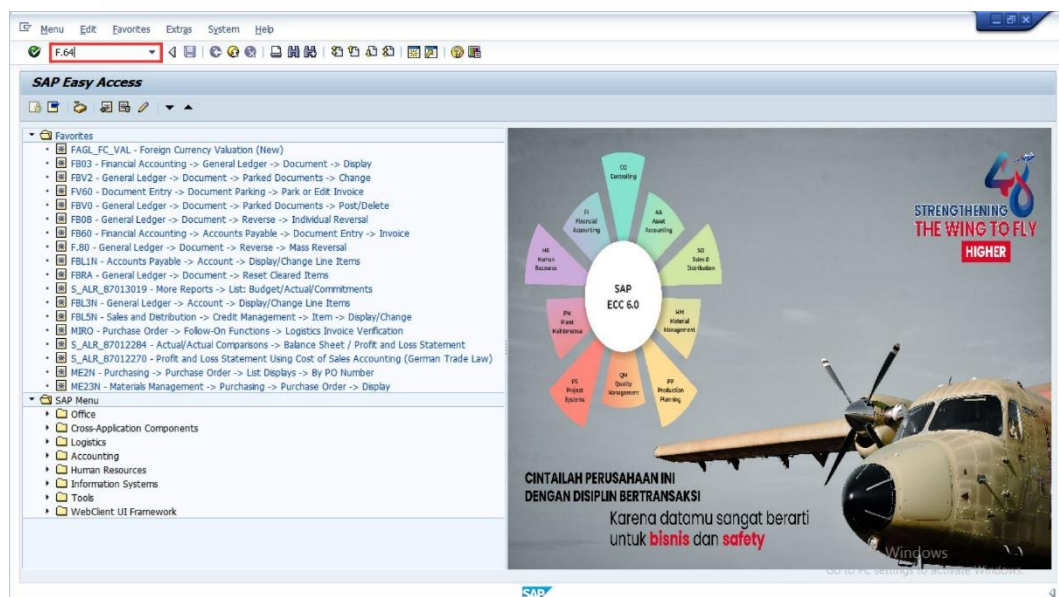
Document Number: 1 3003211

Fiscal Year: 2 2025

Continue Cancel

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	1 ZSTAN	to		
Company code	2 I000	to		
Account type		to		
Open item account		to		
Document number	3 3003211	to		
Fiscal year	4 2025	to		
User		to		
Date of request	5 08.12.2025	to		
Time of request	00:00:00	to	00:00:00	
Print Date		to		
Cash journal number		to		

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 Environme
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)

Internal posting document		Page	1
<div> <div> </div> <div> <p>Comp. code... 1000 PT. Dirgantara Indonesia</p> <p>Doc.type... RX FI Invoice (w/o FO)</p> <p>Doc. number... 3003211 Fiscal yr... 2025</p> <p>Reference... DWN 08409</p> <p>Doc. date... 20.10.2025</p> <p>Local currency USD Company code currency</p> <p>Convert rate /16.64600</p> <p>2. Loc.curr. IDR Hard currency</p> <p>Translation taking transaction currency as a basis</p> <p>Posting date 08.12.2025</p> <p>Entry date 08.12.2025</p> <p>Changed on 13.11.2025</p> <p>Docid/r text: 03002300123456789</p> <p>Refrence typ. BKFF</p> <p>Refrence key 000300321110002025</p> </div> </div>			
<p>Vendor line items</p> <p>Post.key... 31 Invoice</p> <p>Vendor..... 90392</p> <p>G/L account... 4000100000 Account Payables</p> <p>Amount..... 3,500,000 IDR Credit</p> <p>LC amount... 811.01 USD</p> <p>Hard cur.amt 3,500,000 IDR</p> <p>Tax code... US VAT Input 1,2 % (> 10 jt)</p> <p>Cash acct base 3,500,000 IDR</p> <p>Payment terms203</p> <p>Days/pars... 30 0.000</p> <p>Baseline date08.12.2025</p> <p>Payment blockR Default block</p> <p>Pymt method.. Bank Transfer</p> <p>Assignment.. XX-IN-2511-00007</p> <p>Text..... TAG. TIKET PESAWAT DLM RANGKA RAPAT KAI KFX/IFX</p> <p>Planning date07.01.2026</p> <p>Planning lev1XR</p>			
<p>G/L account line items</p> <p>Post.key... 40 Debit entry</p> <p>Account..... 6292000000 Official traveling - overseas</p> <p>Amount..... 3,500,000 IDR Debit</p> <p>LC amount... 802.00 USD</p> <p>Hard cur.amt 3,500,000 IDR</p> <p>Tax code US VAT Input 1,2 % (> 10 jt)</p> <p>Profit centerDT00000000 Technology & Development</p> <p>Assignment.. LG/1854/XX/10/2025</p> <p>Text..... IV. TIKET PESAWAT DLM RANGKA RAPAT KAI KFX/IFX</p>			
<p>G/L account line items</p> <p>Post.key... 40 Debit entry</p> <p>Account..... 6292000000 Official traveling - overseas</p> <p>Amount..... 150,000 IDR Debit</p> <p>LC amount... 9.01 USD</p> <p>Hard cur.amt 150,000 IDR</p>			
<p>Internal posting doc.</p> <p>Docnt 1000 / 3003211 / 2025</p> <p>Page 2</p> <p>Tax code US VAT Input 1,2 % (> 10 jt)</p> <p>Profit centerXX00000000 Technology & Development</p> <p>Assignment.. LG/1854/XX/10/2025</p> <p>Text..... BF, FEE ACM</p> <p>G/L account line items</p> <p>Post.key... 50 Credit entry</p> <p>Account..... 4751040000 Tax Payable-VAT Input Collected by Collector</p> <p>Amount..... 38,500 IDR Credit</p> <p>LC amount... 8.92 USD</p> <p>Hard cur.amt 38,500 IDR</p> <p>Tax code US VAT Input 1,2 % (> 10 jt)</p> <p>G/L account line items</p> <p>Post.key... 40 Debit entry</p> <p>Account..... 4720010000 Prepaid Tax-VAT Input</p> <p>Amount..... 38,500 IDR Debit</p> <p>LC amount... 8.92 USD</p> <p>Hard cur.amt 38,500 IDR</p> <p>Tax code US VAT Input 1,2 % (> 10 jt)</p> <p>End of document</p> <p>Bandung, 08th December 2025</p> <p>Authorized Person</p>			

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".

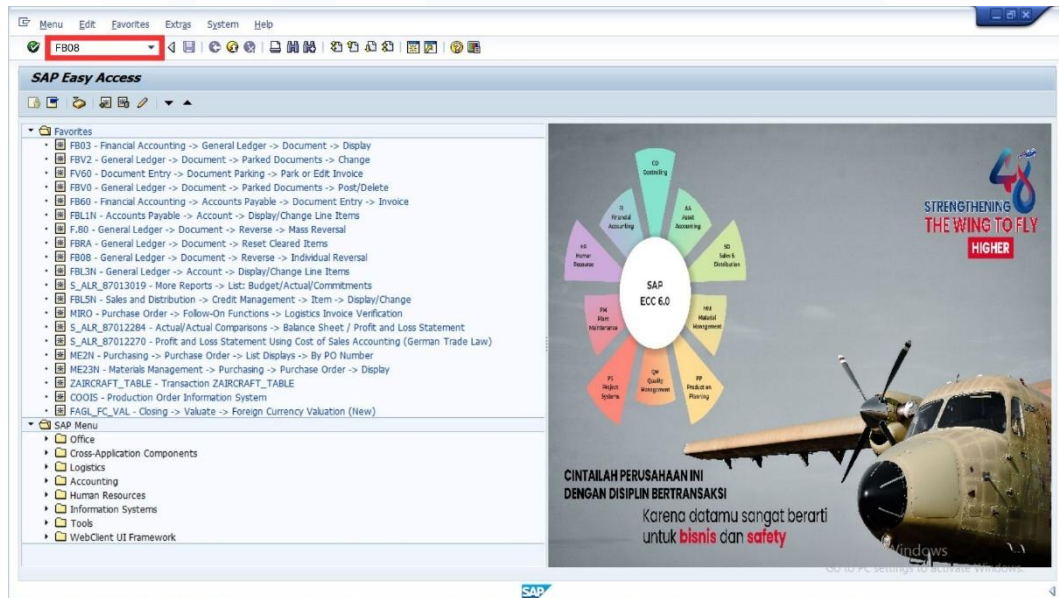
Picture 3.183 Received Incorrect Posting File



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

Reverse Document: Header Data

Display Before Reversal Document List Mass Reversal

Document Details

Document Number **1** 3002700

Company Code **2** I000

Fiscal Year **3** 2025

Specifications for Reverse Posting

Reversal Reason **4** 03

Posting Date **5** 07.10.2025 ☐ Tax Reporting Date

Posting Period

Check management specifications

Void reason code

Source: PT Dirgantara Indonesia (2025)

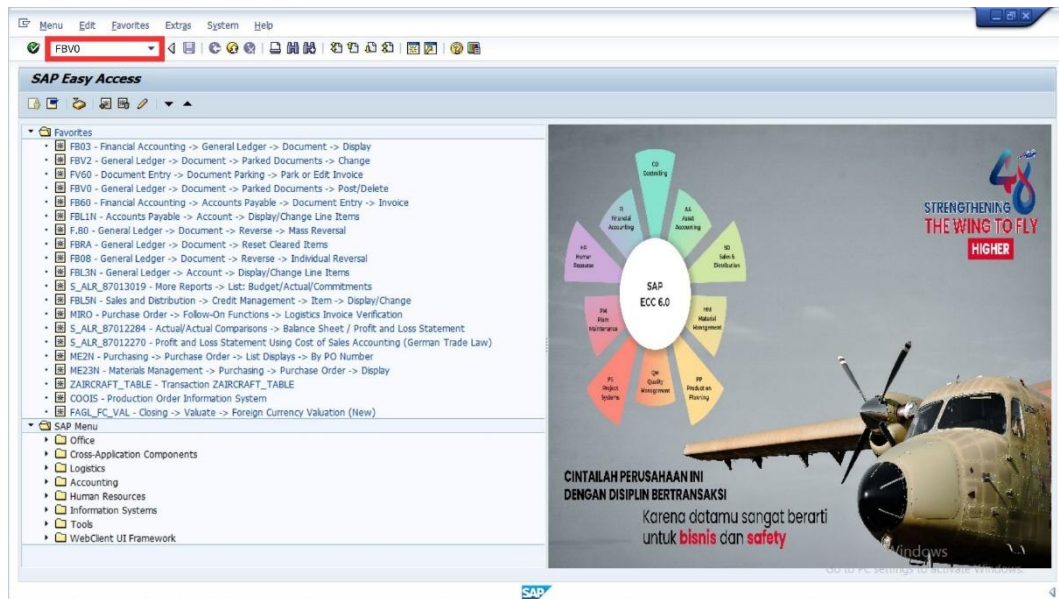
To finalize posting a reversed entry of the incorrect posting, save the inputted information in the document reversal screen. *Picture 3.x Save Reverse Incorrect Posting* shows the save button to save the reversed incorrect posting entry.

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)

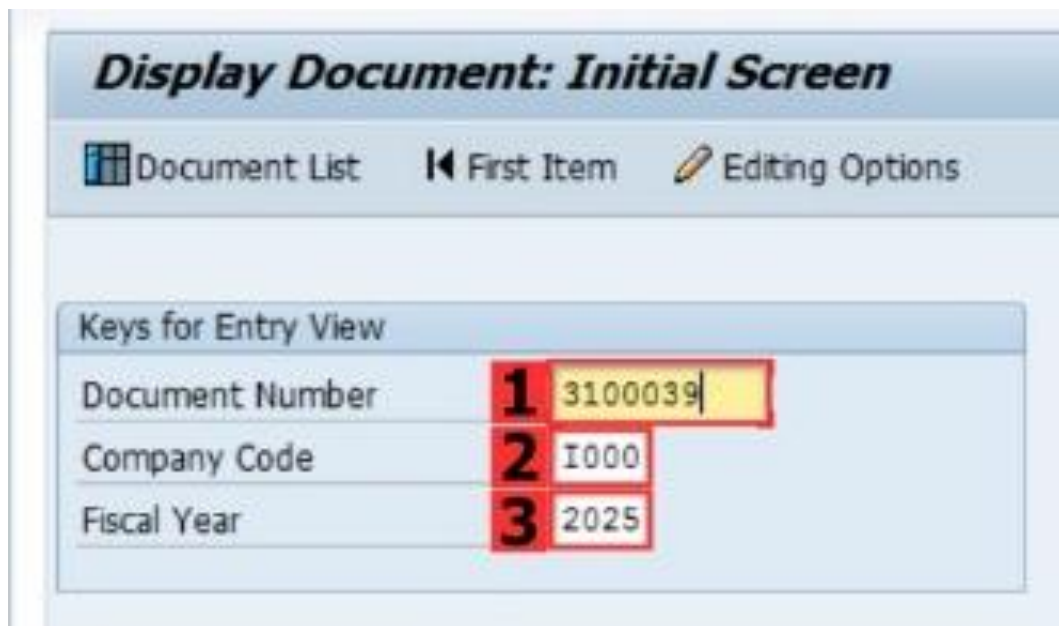


Source: PT Dirgantara Indonesia (2025)

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.

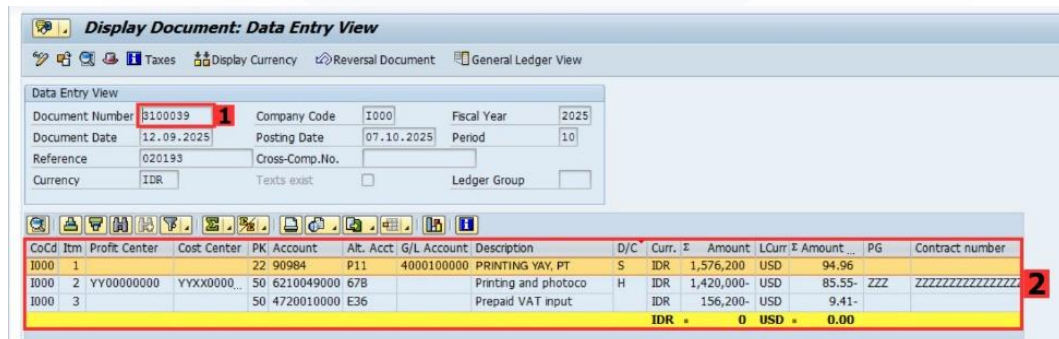
Picture 3.187 Inputted Reversed Incorrect Posting Document Information



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



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

Change Document: Line Item 001

Vendor: 90984 PRINTING YAY, PT G/L Acc: 4000100000
 Company Code: I000
 P.T. Dirgantara Indonesia Doc. no.: 3100039

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
 Payt Terms: 203 Days/percent: 30 0.000 % 0 0.000 % 0
 Bline Date: 07.10.2025 Fixed: ☐
 Pmnt Block: R Invoice Ref.: / / 0
 Pmt Method: T
 Clearing: 07.10.2025 / 3100039
 Assignment: XX-IN-2509-00122
 Text: REVERSE KARENA SALAH INTERNAL ORDER (THN ANGGARAN) ☐ 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 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

The screenshot shows the SAP 'Change Document: Data Entry View' window. The toolbar at the top includes a 'Document Header' button (shaped like a hat) marked with a red '1'. The main window displays document header data for Document Number 3100039, Company Code I000, and Fiscal Year 2025. A modal window titled 'Document Header: I000 Company Code' is open, showing various fields. The 'Doc.Header Text' field is highlighted with a red box and a red '2', containing the value '04002500123456789'. Other fields include Document Type 'RW FI Cancel (w/o PO)', Reference '020193', Currency 'IDR / USD', Exchange rate '/16.59800', and various dates and times.

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

The screenshot shows the SAP 'Change Document: Data Entry View' interface. The top section contains document details: Document Number 5002700, 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, and Texts exist checkbox. Below this is a table of ledger items 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 three rows of data, with the first row highlighted in yellow. A red box highlights the 'Reversal Document' button in the top right corner of the interface.

CoCd	Item	Profit Center	Cost Center	PK	Account	Alt. Acct	G/L Account	Description	D/C	Curr.	Amount	LCurr	Amount	PG	Contract number	
1000	2	YY00000000	YYXX0000	40	6210049000	678		Printing and photocopy	S	IDR	1,420,000	USD	85.55	ZZZ	ZZZZZZZZZZZZZZZZZZ	
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-			
											IDR	0	USD	0.00		

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

Vendor: 90984 PRINTING YAY, PT G/L Acc: 4000100000
 Company Code: I000
 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
 Payt Terms: 203 Days/percent: 30 0.000 % 0 0.000 % 0
 Bline Date: 07.10.2025 Fixed: ☐
 Pmnt Block: R Invoice Ref.: / / 0
 Pmt Method: T
 Clearing: 07.10.2025 / 3100039
 Assignment: XX-IN-2509-00122
 Text: REVERSE KARENA SALAH INTERNAL ORDER (THN ANGGARAN) 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*.

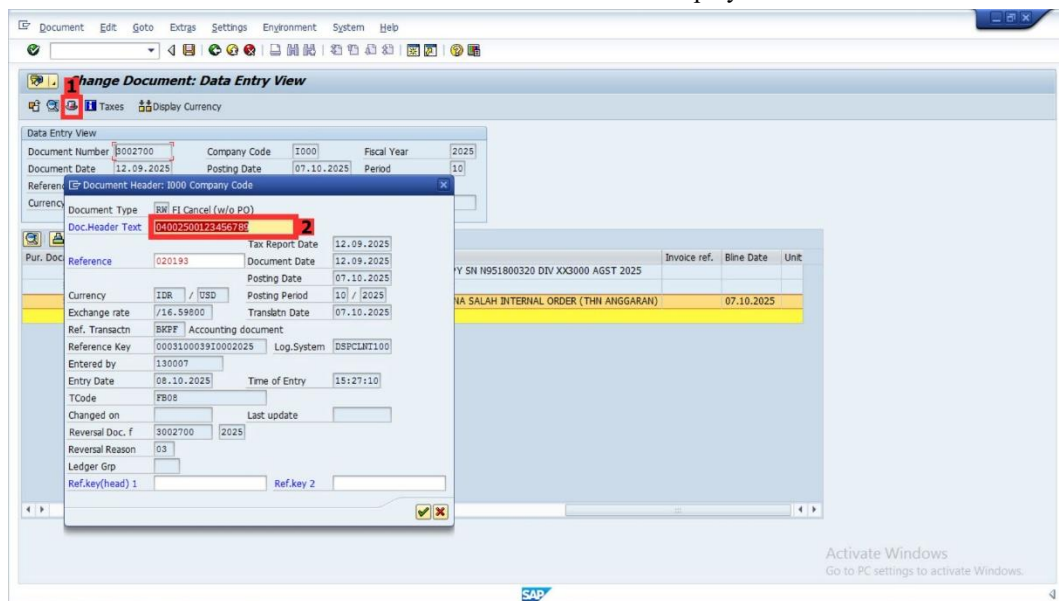
After returning to the document display screen, the updated account text description can be seen, as shown in *Picture 3.x Document Display After Edited G/L Text Description*.

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

5220000667


LEMBAR DISPOSISI - AK

NOMOR AGENDA	3055B	RAHASIA	<input type="checkbox"/>	
TANGGAL AGENDA	05/12/2025	PENTING	<input type="checkbox"/>	
TANGGAL SURAT	02/12/2025	SEGERA	<input type="checkbox"/>	
		BIASA	<input checked="" type="checkbox"/>	

KEPADA	KADIV AKUNTANSI
DARI	KADIV MANAJEMEN RANTAI PASOK
NOMOR SURAT	XX0000-NP-2512-00217
PERIHAL	PERTANGGUNGJAWABAN UANG MUKA

NAMA SUPPLIER	ANGELICA SCHUYLER
NILAI	IDR 9.011.385,00

☐ YANG BEREDAR ASLI
☐ YANG BEREDAR COPY / TINDASAN

DITERUSKAN KEPADA :	TANGGAL	URAIAN DISPOSISI
<input checked="" type="checkbox"/> PLT. KADEP AKUNTANSI KEUANGAN AK1000		<input type="checkbox"/> UNTUK DIKETAHUI & DIPERHATKAN
<input type="checkbox"/> KADEP AKUNTANSI BIAYA AK2000		<input type="checkbox"/> AGAR DITINDAK-LANJUT/DISELESAIKAN
<input type="checkbox"/> KADEP AKUNTANSI MANAJEMEN, PAJAK & ASURANSI AK3000		<input checked="" type="checkbox"/> UNTUK DITELITI/DIEVALUASI
<input type="checkbox"/>		<input type="checkbox"/> SETUJAU UNTUK DIPROSES LEBIH LANJUT SESUAI ATURAN PERUSAHAAN
<input type="checkbox"/>		<input type="checkbox"/> SARAN/TANGGAPAN
<input type="checkbox"/>		<input type="checkbox"/> MONITOR PELAKSANAAN
<input type="checkbox"/>		<input type="checkbox"/> FILE

Sally 2 km

Mohon FU

9/11/25

Bandung, 08 DEC 2025

PLT. KADIV AKUNTANSI

Signature

Bill Henderson

☐ Disetujui

☐ Dikembalikan

Catatan :

Kadiv Akuntansi

Signature

Bill Henderson

NIK 12345

Bill Henderson

NIK 12345

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

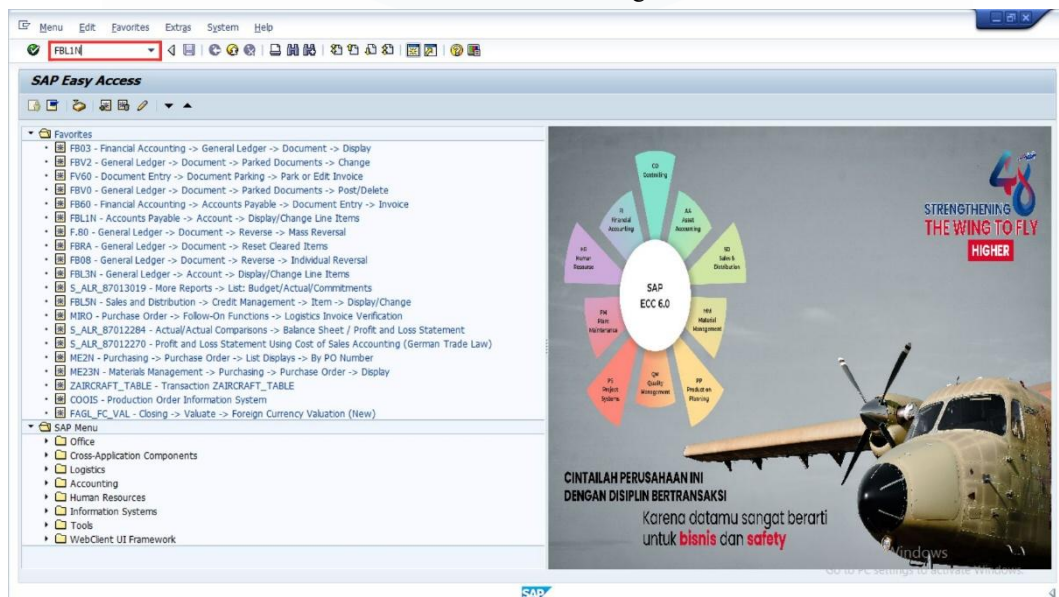
The screenshot shows the SAP 'Display Document: Data Entry View' interface. At the top, there are fields for Document Number (5220000667), Company Code (1000), Fiscal Year (2025), Document Date (02.12.2025), Posting Date (10.12.2025), Period (12), Reference (XX-WF-2512-00217), Cross-Comp.No., Currency (IDR), Texts exist (checkbox), and Ledger Group. Below these fields is a table with columns: CoCd, Itm, 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, including entries for 'MaintCost-Equip', 'MaintCost-Machinerie', 'Consumable tools', and 'Sup. material/stuff'. The bottom row is highlighted in yellow, showing a total for 'ANGELICA SCHUYLER' with an amount of 9,000,000- USD 539.31-.

CoCd	Itm	Profit Center	Cost Center	PK	Account	Alt. Acct	G/L Account	Description	D/C	Curr	Amount	LCurr	Amount	PG	Contract number
1000	2	YY00000000	YYXX6000	40	6220071000	63I		MaintCost-Equip	S	IDR	2,514,335	USD	150.67	ZZZ	////////////////
1000	3	YY00000000	YYXX6000	40	6220030000	63E		MaintCost-Machinerie		IDR	3,043,500	USD	182.38	ZZZ	////////////////
1000	4	YY00000000	YYXX5000	40	6119221000	60E		Consumable tools		IDR	438,615	USD	26.28	ZZZ	////////////////
1000	5	YY00000000	YYXX5000	40	6119213000	60C		Sup. material/stuff		IDR	3,003,550	USD	179.98	ZZZ	////////////////
1000	1			39	E04380	E21	4000131000	ANGELICA SCHUYLER	H	IDR	9,000,000-	USD	539.31-		
										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

The screenshot shows the SAP 'Vendor Line Item Display' (transaction VL55) interface. The title bar indicates '6 Vendor Line Item Display'. Below the title bar, there are icons for navigation and a 'Data Sources' button. The main area is divided into several sections:

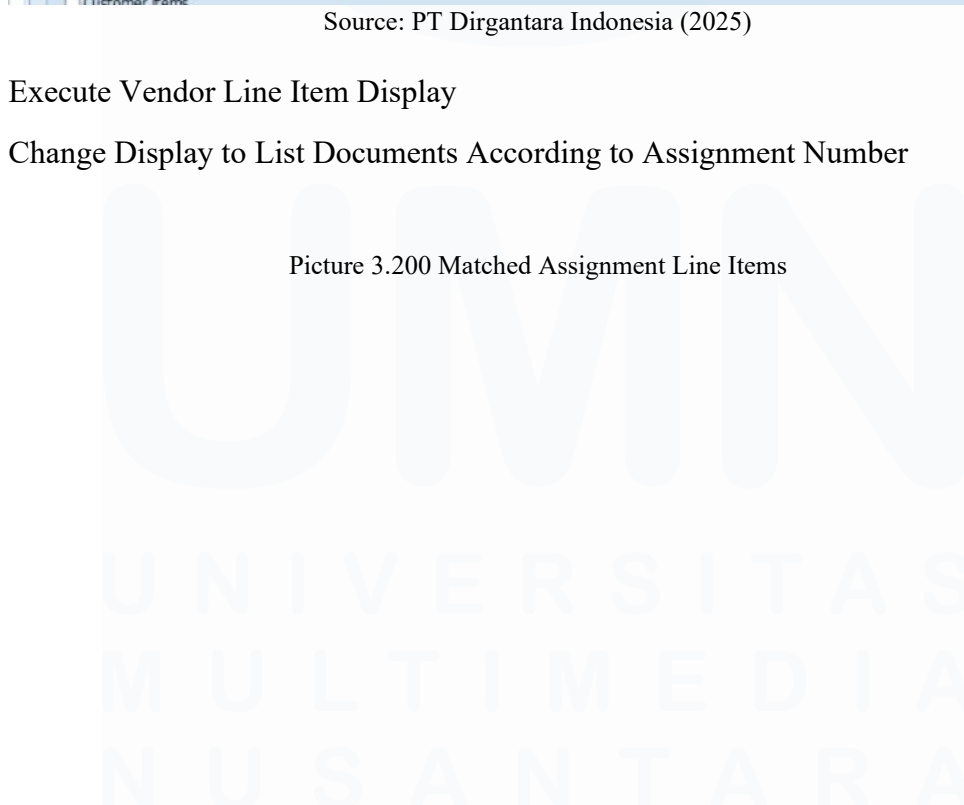
- Vendor selection:** Contains fields for 'Vendor account' (E04380, highlighted with a red box and a red '1') and 'Company code' (I000). There are 'to' fields and search buttons for both.
- Selection using search help:** Contains fields for 'Search help ID' and 'Search string', with a 'Search help' button.
- Line item selection:** Contains a 'Status' section with radio buttons for 'Open items', 'Cleared items', and 'All items'. Each has associated date fields (e.g., 'Open at key date', 'Clearing date', 'Posting date') and search buttons. The 'Open items' section has a date of 10.12.2025.
- Type:** Contains a list of line item types with checkboxes:
 - ☒ Normal items (highlighted with a red box and a red '2')
 - ☒ Special G/L transactions (highlighted with a red box and a red '3')
 - ☒ Noted items (highlighted with a red box and a red '4')
 - ☒ Parked items (highlighted with a red box and a red '5')
 - ☐ 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



<

Source: PT Dirgantara Indonesia (2025)

4) Find Line Items with Document Number

Picture 3.201 Identify NP and PU Line Items

Source: PT Dirgantara Indonesia (2025)

Identify Accountability Note and Advance Payment Request Entries' Data

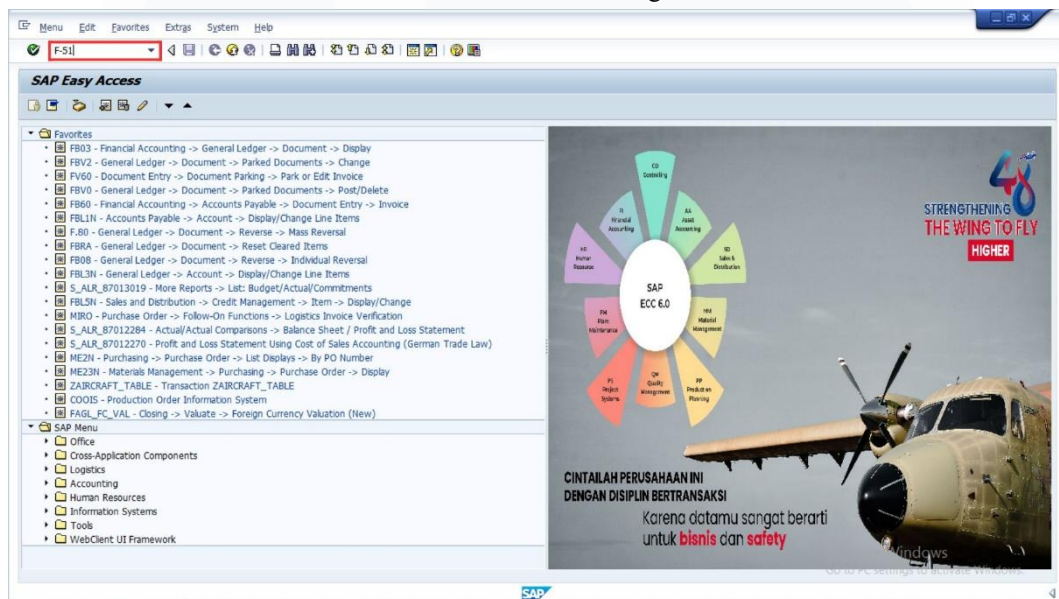
Picture 3.202 Identify NP and PU Data

21000095	52000004742025						
220000667	52000008392025	XX-PU-2509-00050	EP	17.10.2025	27.10.2025	17.10.2025	
	52000008392025	XX-NP-2512-00217	EF	39 02.12.2025	10.12.2025	12.12.2025	
	52000008392025						

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	Company Code	3 I000
Posting Date	4 10.12.2025	Period	5 12	Currency/Rate	6 IDR
Document Number					
Reference					
Doc.Header Text					
Clearing text					

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

Post with Clearing Select open items

Process Open Items

Open Item Selection	Additional Selections
Company Code 1 I000	<input type="radio"/> None
Account E04380 2	<input type="radio"/> Amount
Account Type 3 K	<input type="radio"/> Document Number
Special G/L ind AZ 4 Standard OIs	<input type="radio"/> Posting Date
Prmt advice no.	<input type="radio"/> Dunning Area
<input type="checkbox"/> Other accounts	<input type="radio"/> Reference
<input type="checkbox"/> Distribute by age	<input type="radio"/> Payment Order
<input type="checkbox"/> Automatic search	<input type="radio"/> Collective invoice
	<input type="radio"/> Document Type
	<input type="radio"/> Business Area
	<input type="radio"/> Tax code
	<input type="radio"/> Branch account
	<input type="radio"/> Currency
	<input type="radio"/> Posting Key
	<input type="radio"/> Document Date
	5 <input checked="" type="radio"/> Assignment
	<input type="radio"/> Billing Document
	<input type="radio"/> Others

Source: PT Dirgantara Indonesia (2025)

Picture 3.206 Inputted Selection Criteria

Post with Clearing Enter selection criteria

Other selection Other account **2** **Process Open Items**

Parameters entered

Company Code	I000
Account	E04380
Account Type	K
Special G/L ind.	AZ <input checked="" type="checkbox"/> Standard OIs

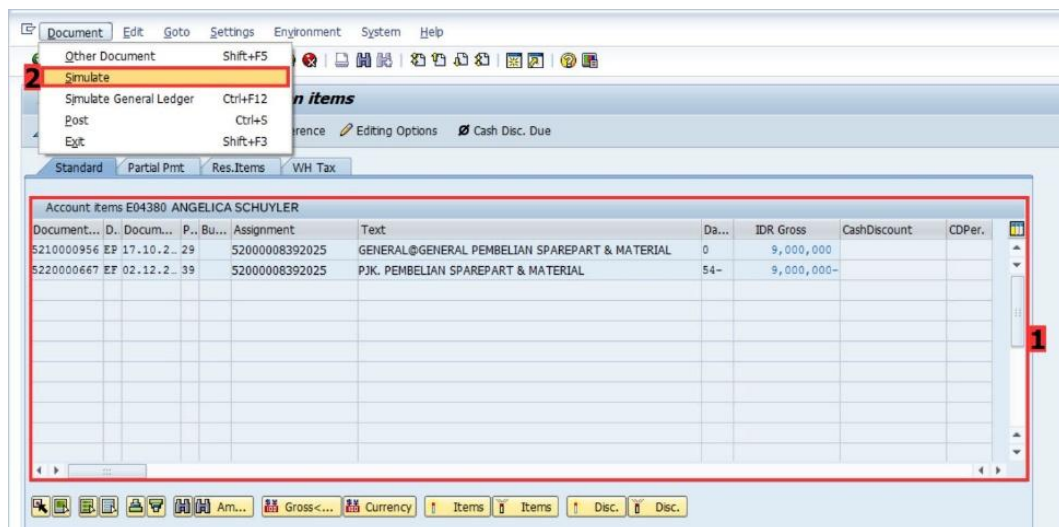
Assignment

From	To	String	Initial value
1 52000008392025		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

Source: PT Dirgantara Indonesia (2025)

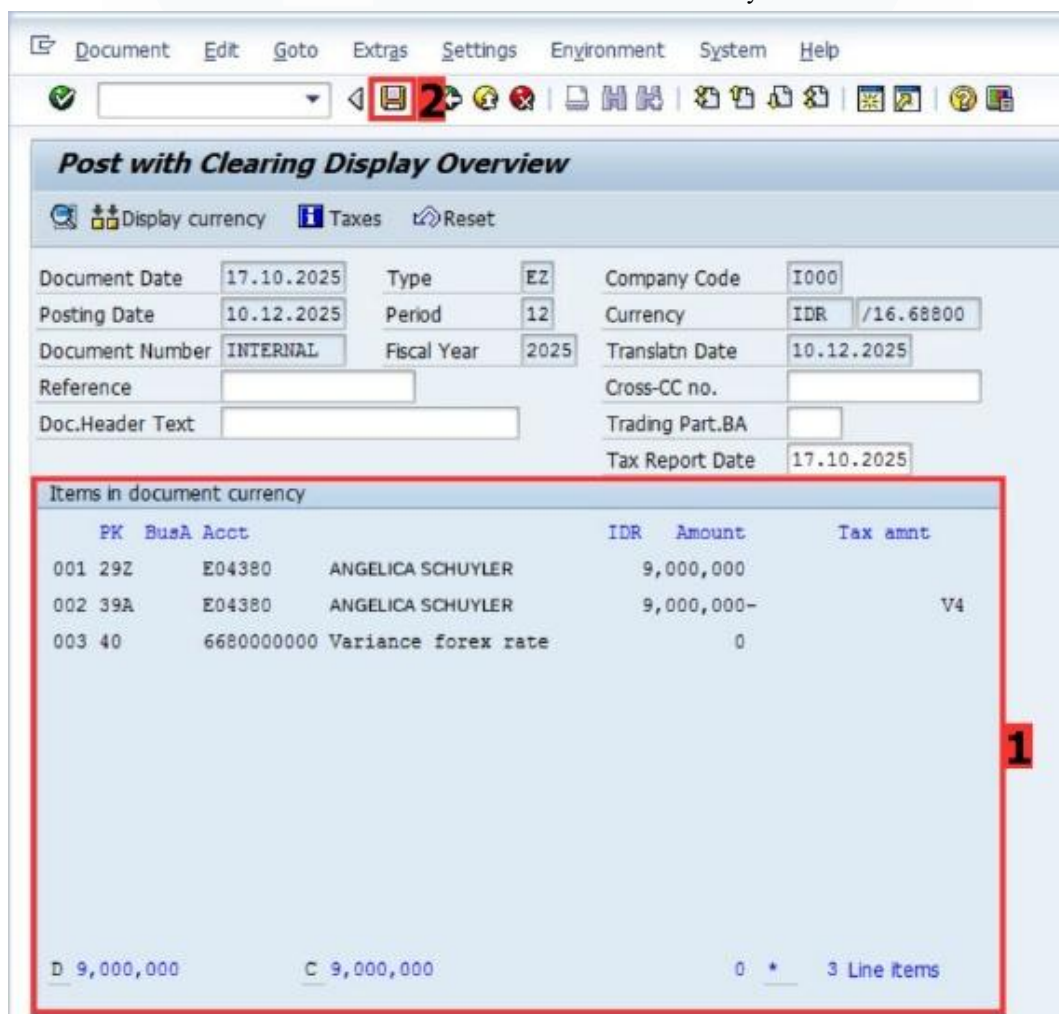
Verify The Correct Items Were Selected
 Simulate Settlement Entry and Post to Ledger

Picture 3.207 Simulated Settlement Entry



Source: PT Dirgantara Indonesia (2025)

Picture 3.208 Simulated Settlement Entry



Source: PT Dirgantara Indonesia (2025)

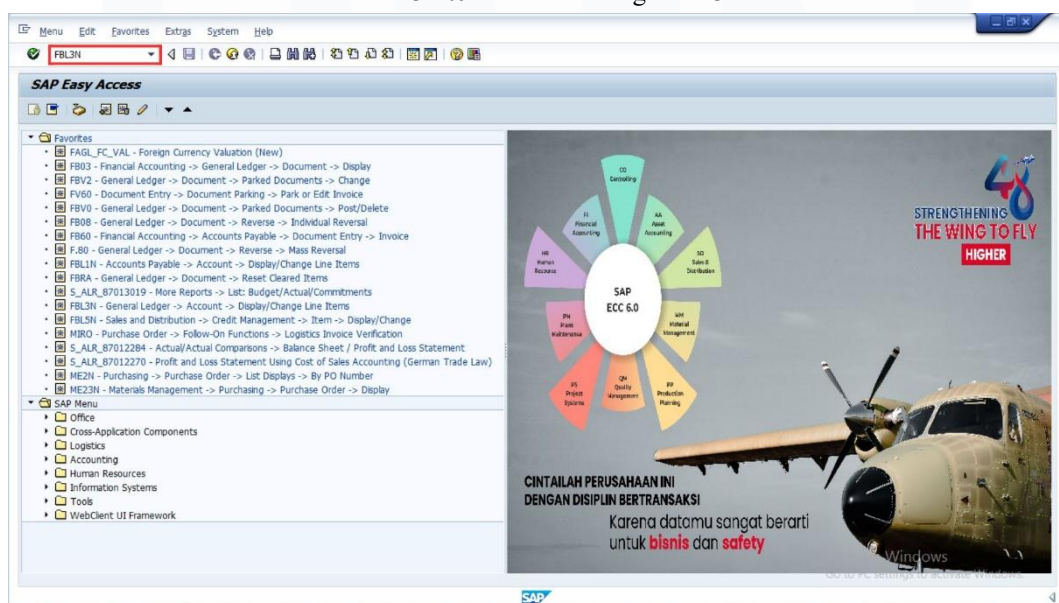
3.2.17. Reconciling the Petty Cash Account

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

Source: PT Dirgantara Indonesia (2025)

Execute General Ledger Line Item Display Selection

Picture 3.211 Executed G/L Account Line Item Display

- 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	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	-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

Source: PT Dirgantara Indonesia (2025)

- 4) Open Treasury's Petty Cash Journal

Picture 3.215 Treasury Petty Cash Journal Information Identification

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	

Source: PT Dirgantara Indonesia (2025)

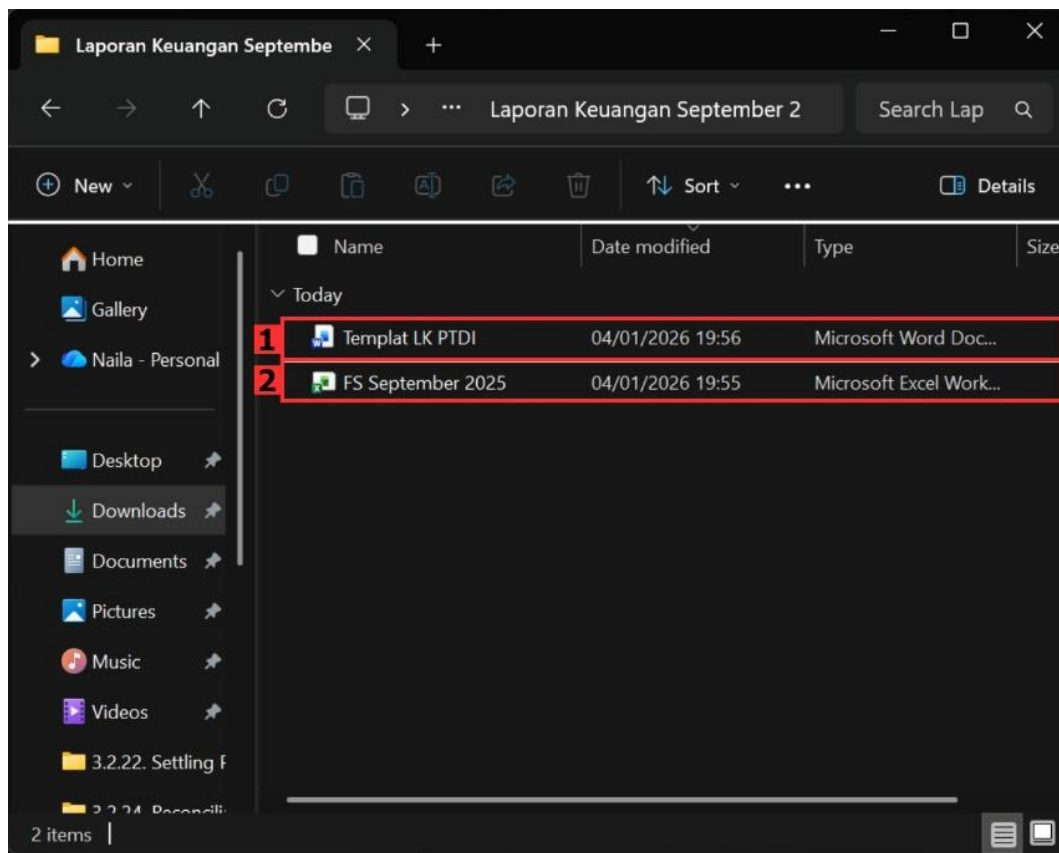
3.2.18. Preparing Financial Statements

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

	Catatan	30-Sep-25 Tidak Diaudit	31-Dec-24 Diaudit
ASET LANCAR			
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
Jumlah Aset Lancar		575.019.156	631.111.495
ASET TIDAK LANCAR			
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
Jumlah Aset Tidak Lancar		269.406.918	264.404.463

Source: PT Dirgantara Indonesia (2025)

Picture 3.220 Pasted Financial Report in Template

	Catatan	30-Sep-25 Tidak Diaudit	31-Dec-24 Diaudit
ASET			
ASET LANCAR			
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
Jumlah Aset Lancar		575.019.156	631.111.495
ASET TIDAK LANCAR			
Aset Pajak Tangguhan	10 e	9.922.612	9.753.797

Source: PT Dirgantara Indonesia (2025)

Repeat for all report

- 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-Dec-24 Diaudit
ASET			
ASET LANCAR			
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
Jumlah Aset Lancar		575.019.156	631.111.495
ASET TIDAK LANCAR			
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
Jumlah Aset Tidak Lancar		269.406.918	264.404.463
JUMLAH ASET		844.426.074	895.515.958
LIABILITAS DAN EKUITAS			
LIABILITAS JANGKA PENDEK			
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
Jumlah Liabilitas Jangka Pendek		324.696.997	390.494.438
LIABILITAS JANGKA PANJANG			
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
Jumlah Liabilitas Jangka Panjang		232.807.915	231.168.750
JUMLAH LIABILITAS		557.504.912	621.663.188

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.