

APPRENTICESHIP REPORT

**PETY TAX CONSULTANT
PEKANBARU**

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**INTERNATIONAL BUSINESS ADMINISTRATION
STUDY PROGRAM
BUSINESS ADMINISTRATION DEPARTMENT
STATE POLYTECHNIC OF BENGKALIS
BENGKALIS – RIAU
2022**

VALIDITY SHEET

APPRENTICESHIP REPORT PETY TAX CONSULTANT PEKANBARU

Written as One of the Requirement for Completing the Apprenticeship


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Pekanbaru, June 30th, 2022


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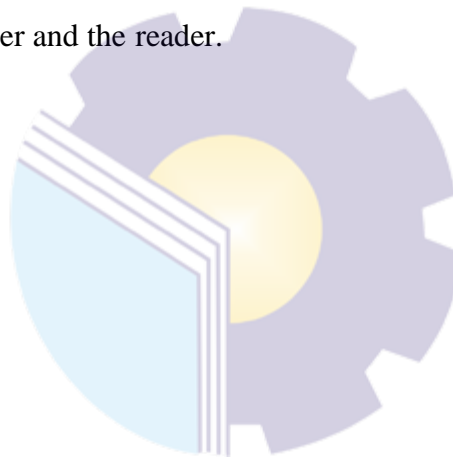
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Bengkalis, June 30th, 2022

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CHAPTER I

INTRODUCTION

1.1. Background of the Apprenticeship

Every individual cannot be free from taxes regardless of each individual's status, occupation, and will, everyone must be dealing with taxes. This is in accordance with the definition of tax according to Law No.28 Article 1, tax is a mandatory contribution to the state owed by a person or entity that is coercive under the Law by not getting compensation directly and is used for state purposes for the greatest prosperity of the people.

Taxpayers have to make can sometimes experience obstacles One of the obstacles in paying taxes is the lack of knowledge regarding taxes. This can lead to late payment of taxes to the absence of tax payments due to lack of knowledge Late payment of taxes by taxpayers can affect the country's economy because taxes are the main source of state revenue.

With the occurrence of changes in tax regulations that make it more complex and detailed tax rules that must be obeyed by the public in this case by taxpayers, then with the changes in tax regulations, tax consultant services are very necessary for taxpayers, both individual taxpayers (WPOP) and corporate taxpayers (WP Badan).

The tax consultant itself is any person who in his work environment freely provides professional services to taxpayers in carrying out their rights and fulfilling their tax obligations in accordance with the tax laws and regulations in force in Indonesia. The quality of tax consultants is also very necessary in carrying out the profession as a tax consultant, because quality is an assessment of the suitability of everyone who provides professional services to taxpayers in accordance with the requirements and provisions of applicable tax regulations.

The author practices at the Pety Pekanbaru Tax Consultant office which is a tax consultant service that carries out bookkeeping, manages tax administration and assistance to make payments and tax reporting in accordance with applicable

laws. the author chose to do an internship at a tax consultant because it is in line with the majors, the author also wants to get more insight into taxes because the author is aware that the taxation sector is mandatory for every Indonesian citizen.

1.2. Purpose of the Apprenticeship

The practical work activities of State Polytechnic of Bengkalis students, International Business Administration study program have the following objectives:

1. To find out procedures and systems of apprenticeship program at Pety Tax Consultant Pekanbaru.
2. To find out job descriptions of apprenticeship program at Pety Tax Consultant Pekanbaru.
3. To find out the division and time of apprenticeship program at Pety Tax Consultant.
4. To find out the obstacles and solutions during apprenticeship program at Pety Tax Consultant.

1.3. Significances of the Apprenticeship

The practical work carried out is very beneficial for several parties such as students, companies and State Polytechnic of Bengkalis.

1. For Students

There are several benefits from the implementation of practical work programs obtained by students, namely as follows:

- a. Students can develop work relationships and add experience to their resumes.
- b. Students have the opportunity to apply theoretical/conceptual knowledge in the real world of work.
- c. Students gain practical experience in applying theoretical/conceptual science according to their study program.
- d. Students have the opportunity to be able to analyze problems related to science that are applied in work according to their study program.

2. For Companies

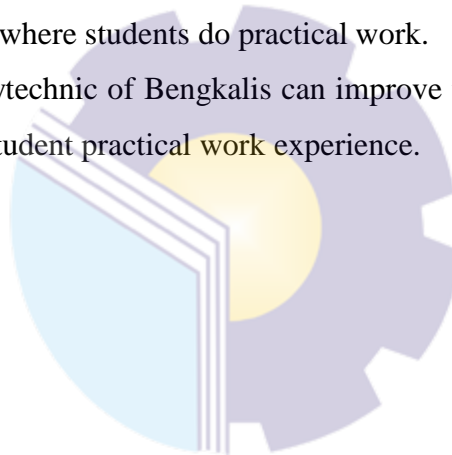
The benefits of implementing practical work programs are also obtained by companies/institutions that accept practical work students, such as:

- a. The company will receive labor assistance from students who do practical work so that the work becomes a little lighter and easier.
- b. The company will be recognized by academics and the world of education.

3. For State Polytechnic of Bengkalis

There are several benefits from implementing the practical work program obtained by the State Polytechnic of Bengkalis, which are as follows:

- a. There is good cooperation/relationship between the campus and the company where students do practical work.
- b. State Polytechnic of Bengkalis can improve the quality of its graduates through student practical work experience.



CHAPTER II

GENERAL DESCRIPTION OF THE COMPANY

2.1. Company Profile

Pety Pekanbaru Tax Consultant Office is a private company engaged in consulting services for corporate tax management and individual tax management services. Pety Pekanbaru Tax Consultant was founded in 2009 which initially only took care of one company's taxes, until now there are approximately 60 companies and approximately 150 individuals.

This consulting service takes care of corporate taxation such as PPh 21 tax, VAT tax to assisting in the preparation of financial reports and reporting on the company's annual SPT which is reported in April each year. As for the personal payment management, the calculation of turnover up to the preparation and reporting of the Annual SPT of an individual is reported annually in March.

Mrs. Pety (owner) conducted the Tax Consultant Certification Examination (USKP) in Jakarta. Tax practitioners who pass the USKP are entitled to the title of BKP (Certified Tax Consultant). The Tax Consultant practice license is issued by the Directorate General of Taxes and organized by the Indonesian Tax Consultant Association in collaboration with the Tax Education and Training Center.

Pety Tax Consultant Office was founded by Pety,S.E.,BKP. The data regarding the Pety Tax Consultant Office are as follows:

Company Name	: Pety Tax Consultant
Owner	: Mrs. Pety, S.E.,BKP
Address	: Jl. Lokomotif, Complex Jondul Baru Blok G No. 5 Kel. Tanjung Rhu Kec. Lima Puluh, Pekanbaru City
NPWP	: 92.723.769.3-211.000
Permanent Employees	: 7 people

2.2. Vision and Mission

Pety Tax Consultant has a vision that is to provide the best service. Meanwhile, the mission of Pety Tax Consultant is to assist companies in fulfilling their tax obligations.

2.3. Organizational Structure

The organizational structure of the Pety Tax Consultant Office consists of the Head of the Tax Consultant Office, Deputy Head of the Tax Consultant Office, Accounting Staff and Admin Tax.

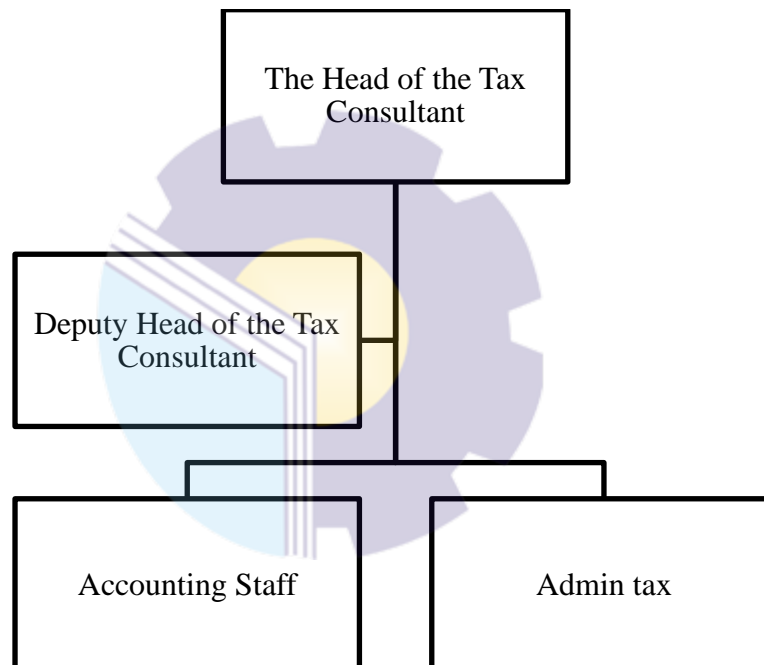


Figure 2. 1 Organizational Structure of Pety Tax Consultant

Source: Processed Data, 2022

The main duties and responsibilities of each section in the Pety Tax Consultant Pekanbaru Consultant Office are in accordance with the organizational structure as follows:

1. The Head of the Tax Consultant
 - a. Coordinating activities carried out by the entire staff.
 - b. Responsible for all activities of the company.
 - c. Provide direction and motivation to the entire staff of the company.
 - d. Preside over a rally.

- e. Corporate decision makers.
2. Deputy Head of the Tax Consultant
 - a. Assist the leadership in carrying out their duties.
 - b. Coordinate the duties and responsibilities of Senior staff.
 - c. Providing constructive input to his subordinates.
 - d. Improving the human resources of his subordinates.
 - e. Corporate decision makers.
3. Accounting Staff
 - a. Make Office Financial Bookkeeping
 - b. Posting Operational Journal
 - c. Keeping Books of Company Financial Transactions
 - d. Making financial reporting
 - e. Doing Document Filling Into Company System
 - f. Verifying the Completeness of the Company's Financial Documents
 - g. Compile Reports Regarding Corporate Tax
 - h. Perform Data Reconciliation and Adjustment
 - i. Calculating the Company's Employee Salaries
 - j. Doing Correspondence
4. Admin Tax
 - a. Collect, organize, and prepare company tax documents.
 - b. Calculate the exact amount of tax that must be paid by the company.
 - c. Pay and report taxes on time.
 - d. Make tax planning.
 - e. Set up and update the company's tax database.

2.4. General Activities of Pety Tax Consultant Office

There are several general activities carried out by the Pety Tax Consultant Office, including the following:

1. Tax Compliance Services

Tax Compliance Service is a service for making all reports needed in the implementation of tax compliance which includes the preparation of

financial statements, filling out monthly and annual tax returns and reporting taxes to the Tax Service Office (KPP). Tax consultants have an obligation to comply with tax-related matters imposed on clients. The consultant will carry out any tasks such as calculating client taxes, paying taxes, to reporting taxes. The tax compliance services provided by Pety Tax Consultant are as follows:

- a. Checking documents and evidence of company transactions to find out whether they are tax objects.
- b. Help unify the financial statements with tax reports, so that there is an equation (not contradictory) between the company's financial statements and tax reports.
- b. Filling out SPT period of VAT, PPh Articles 21, 23, 25, 26.

2. Tax Planning Services

Tax Planning Services is a tax filing and reporting service for one month and year. These services are more needed by individual taxpayers in carrying out their tax obligations. This service includes providing assistance to clients, and optimizing profits for clients. The scope of reporting provided by Pety Tax Consultant related to tax planning services are:

- a. Completion and reporting of Income Tax Articles 21, 23, 25 and VAT.
- b. Reporting to the Tax Service Office (KPP).
- c. Prepare a record book regarding turnover.

3. Tax Report Checking Services

Tax Report Checking Service is a tax Admin Tax service on financial statements that have been made and will be reported by the company to the Tax Service Office. The desired result of this service is that the company wants to know whether the fulfillment of its tax obligations is in accordance with the applicable tax regulations. The consultant will provide assistance services for clients to reduce taxes that must be borne by the client, the consultant will also evaluate data related to the emergence of a tax burden that is deemed unprofitable for the company. The forms of service provided by Pety Tax Consultants related to tax report inspection services are:

- a. Checking documents and evidence of transactions to find out transactions that are tax objects.
- b. Prepare data needed for tax Admin Taxes from the Tax Service Office or Regional Office of the Directorate General of Taxes, including testing cash flows for sales of accounts receivable, purchases with accounts payable.
- c. Assist in the preparation of the annual Article 21 SPT PPh and the annual corporate income tax return.an.

4. Assistance in Examination

Is a tax consulting service provided on tax matters. Tax consultants have the responsibility to represent or assist clients during tax Admin Taxes. This is done because the client feels that they do not understand tax issues. In addition, he is also tasked with preparing data and documents needed in the examination. The scope of services provided by Pety Tax Consultant related to companion services in the examination are:

- a. Providing suggestions and strategies that must be carried out by the company in fulfilling the company's tax obligations.
- b. Providing consultation on ways to fill in the VAT, PPh Article 21, 23, 25, 26 tax returns.

5. Consulting Services

Consulting services are services that provide consultation to clients, so clients are free to consult their tax problems with consultants.

6. Tax Case Handling Services

Tax case handling services are services provided to resolve cases such as tax Admin Taxes, SKP, SKPKB, SKPKBT, from the Tax Service Office, in order to explain, request explanations and provide input or solutions in relation to the case at hand. Including if the client requires restitution (refund of tax overpayment) then the consultant will assist in its implementation, starting from data preparation, submission of restitution, inspection, to the final process of the restitution itself.

7. Accounting Preparation Services

Accounting Preparation Services are services for recording and bookkeeping of transactions that occur to clients, until they become the client's financial statements. In carrying out its activities, all Tax Consulting Offices including the Pety Tax Consultant Office must comply with the obligations of a tax consultant as stated in the Decree of the Minister of Finance of the Republic of Indonesia No. 294/KMK.04/1998 article 11.

2.5. Tax Consultant Obligations

According to the Regulation of the Minister of Finance of the Republic of Indonesia, Number 111/PMK.03/2014 concerning Tax Consultants Article 23, tax consultants are obliged to:

1. Provide consulting services to Taxpayers in exercising their rights and fulfilling tax obligations in accordance with tax laws and regulations.
2. Comply with the Tax Consultant code of ethics and be guided by the Tax Consultant professional standards issued by the Tax Consultant Association.
3. Participate in continuous professional development activities organized or recognized by the Tax Consultant Association and fulfill the continuous professional development credit unit.
4. Submit the Tax Consultant's annual report.
5. Notify in writing of any changes to the name and address of the home and office by attaching proof of the said change.

CHAPTER III

SCOPE OF THE APPRENTICESHIP

3.1. Job Description

During the apprenticeship at the Pety Tax Consultant Office which lasted approximately 4 months, the practitioner worked as a Junior Staff in the Admin Tax section. In the implementation of the apprenticeship, the practitioner is guided by Suci Agustia Arnas as Senior Staff at the Pety Tax Consultant Office.

The tasks given to the practitioner during the apprenticeship at the Pety Tax Consultant Office include:

1. Input office expenditure into excel.
2. Archives of financial statements.
3. Prepare company (client) tax invoices.
4. Print proof of report, proof of payment, billing ID and tax return
5. Input and recap client's bank statement
6. Input and recap of proof of withholding income tax article 4(2) of the client.
7. Input the commission fee data of the client.
8. Input recapitulation of delivery and acquisition of the company (client).
9. Recheck proof of company (client) withholding
10. Help correcting customer's reported tax reports
11. Download and print SPT report on the online DJP website
12. Input purchase and sales tax invoice.

3.2. Systems and Procedure

3.2.1 System

To facilitate employees in carrying out their duties, the company using internet based systems to facilitate online work, use the application and use the system manually. System online seperti mengupload SPT klien di website DJP Online, sending the code or terms of the SPT report to the client by e-mail. While the applications that are often used are Accosys, which is to input client tax

invoices, Microsoft office to create letters/documents and Microsoft Excel to make it easier to calculate numbers.

3.2.2 The procedure

During the Field Work Practice at the Pety Pekanbaru Tax Consultant there were several activities carried out, the following is a description of the activities carried out during the Field Work Practice:

1. Input the cost receipt into excel

Input the cost receipt into excel is the procedure for entering cost notes such as parking fees, travel costs, spare parts costs, lodging costs, food costs etc.

	A	B	C	D
1	Tanggal	Keterangan	Nominal	Akun
2	01/12/2021	Biaya Ekspedisi Zataka Express	30.000	By.ekspedisi
3	01/12/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
4	11/11/2021	Biaya Ekspedisi ID Express	30.000	By.ekspedisi
5	24/11/2021	Biaya Ekspedisi ID Express	150.000	By.ekspedisi
6	06/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
7	25/10/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
8	09/10/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
9	18/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
10	29/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
11	22/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
12	10/11/2021	Biaya Ekspedisi ID Express	30.000	By.ekspedisi
13	06/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
14	02/10/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
15	19/10/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
16	22/10/2021	Biaya Ekspedisi ID Express	10.000	By.ekspedisi
17	17/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
18	18/10/2021	Biaya Ekspedisi ID Express	30.000	By.ekspedisi
19	30/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
20	27/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
21	25/11/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
22	12/11/2021	Biaya Ekspedisi ID Express	45.000	By.ekspedisi
23	30/10/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi
24	18/10/2021	Biaya Ekspedisi ID Express	15.000	By.ekspedisi

Figure 3. 1 Input The Cost Into Excel

Source: Documentation, 2022

2. Archives of financial statements

With the archives of financial statements that have been made by the company, a lot of information can be obtained about the company's financial data. Here the author is assigned to archives of financial statements such as PPh 21, PPh 23, PPh 25 and final PPh.



Figure 3. 2 Archives of Financial Statements

Source: Documentation, 2022

3. Prepare company tax invoices (clients)

Prepare company tax invoices (clients) is an activity where the author is ordered to compile a client's tax invoice sheet based on the company name, date, month and year.

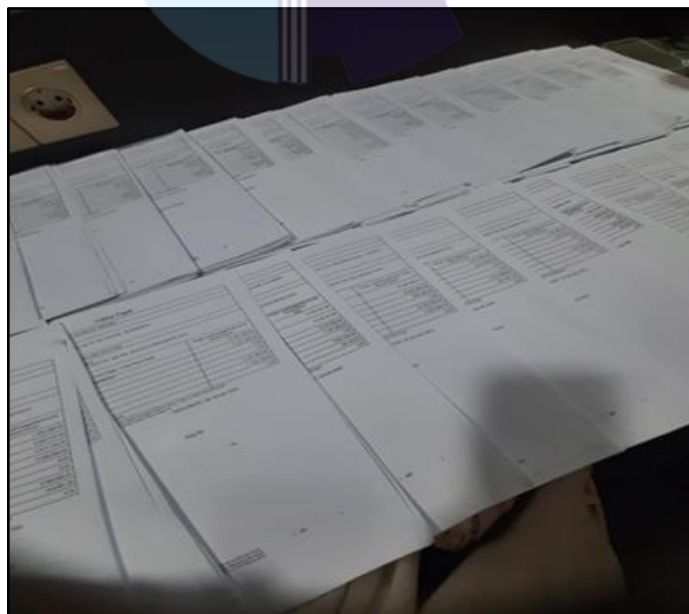


Figure 3. 3 Prepare Company Tax Invoices (Clients)

Source: Documentation, 2022

4. Print proof of report, payment, billing ID and tax return

The author was instructed to print the file folder given by the staff employee such as proof of report, proof of payment, billing ID and SPT of clients' companies.



Figure 3. 4 Print Proof of Report, Payment, Billing ID and Tax Return
Source: Documentation, 2022

5. Input and recap client's bank statement

Bank statement is a report of all customer transactions issued by the bank. The author inputs the client's current account to be submitted and followed up by the staff.

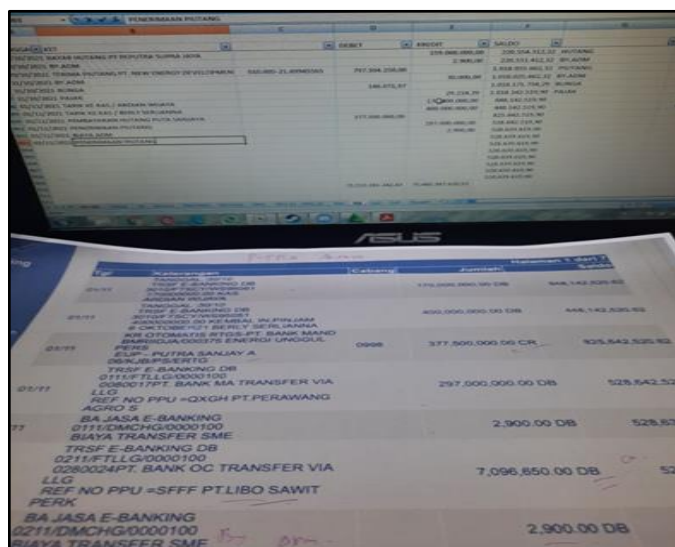


Figure 3. 5 Input and Recap Client's Bank Statement
Source: Documentation, 2022

6. Input and recap of tax article 4(2) of the client

Income Tax Article 4 paragraph 2 (Income Tax Article 4 paragraph 2) or also called final PPh is a tax imposed on taxpayers and personal taxpayers on several types of income and the withholding of the tax is final.

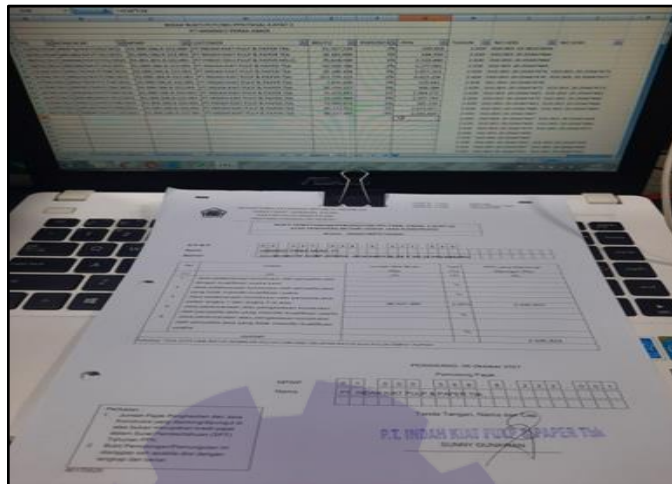


Figure 3. 6 Input and Recap of Tax Article 4(2) of The Client
Source: Documentation, 2022

7. Input the commission fee data of the client

The author is given the task of recapitulating and inputting the client company's commission fees and then rechecking whether it is in accordance with what was inputted.

NO	NK	NAMA	ALAMAT	KOMISI
1	1809050107910056	MAMIN	DANTAR KEL PADANG CERMIN KEC PADANG CERMIN	45.451.000
2	1801232607000001	RUDI MARTONO	DUSUN MEKAR JAYA KEL SUKAMAJU KEC WAY SULAN	45.800.000
3	1801233003730001	SYAMSUDIN	DUSUN MEKAR JAYA KEL SUKAMAJU KEC WAY SULAN	46.120.000
4	1807202404740003	AMARUDIN	DUSUN SUKAMANAH KEL SUMBER JAYA KEC WAWAY KARYA	46.817.800
5	1802053004850001	RAFFI SUSANTO	KATIPO PURA KEL KATIPO PURA KEC PERANAP	44.590.000
6	173072607010001	AHMAD RIDU FIRDALUS	JL ASELIH KEL OFEDAK KEC JAGAKARSA	46.950.000
7	1801232612960001	ABDUL AZIZ	DUSUN TEGAL REJO KEL MARGOMULYO KEC TEGNENENG	46.751.000
8	1808031211890001	NOPIA PUTRA	JL HANG LEKIR KEL MINAS JAYA KEC MINAS	45.920.000
9	1805051409980004	EDY PRASTIO	JL PERTAMINA UK KEL CENGKEH TURI KEC BINJAI UTARA	44.880.200
10	1805052010890004	HENDRA ASMARA	JL PAUL DUSUN III KEL SENDANG REJO KEC BINJAI	48.005.000
11	18012011309740003	KAMBALI	MULYA JAYA KEL MULYA JAYA KEC TULANG BAWANG TENGAH	46.760.000
12	1802051604880003	BAHRUM SYAH	KATIPO PURA KEL KATIPO PURA KEC PERANAP	46.118.000
13	1801030307670002	HERU	DUSUN PELITA KEL PELIMPAAN KEC JAWAI	46.622.000
14	1801031505960002	SEPTIAN MUNANDAR	DUSUN SENTEBANG UTARA KEL SENTEBANG KEC JAWAI	45.739.000
15	1801030801700002	AMAT IDRIS	DUSUN KARYA KEL PELIMPAAN KEC CAMATAN JAWAI	47.018.000
16	1801030109690002	HUSIN	DUSUN TAILADAN KEL PELIMPAAN KEC JAWAI	45.870.000
17	1801031302950004	ANDI LALA	DUSUN TAILADAN KEL PELIMPAAN KEC JAWAI	43.690.000
18	1801030808740002	JAPLUS	DUSUN SENTEBANG BARAT KEL SENTEBANG KEC JAWAI	49.650.000
19	1801030805990003	ROMANSYAH	DUSUN KARYA KEL PELIMPAAN KEC CAMATAN JAWAI	47.780.000
20	1801030404000003	ZAKI	DUSUN SENTEBANG TIMUR KEL SENTEBANG KEC JAWAI	49.369.000
21	1801160502760001	HERIADI	DUSUN ORDE BARU KEL MATANG TERAP KEC JAWAI SELATAN	48.860.000
22	1801121209840004	EDI SETIYA	DUSUN PUNGKAK KEL RAMBAYAN KEC TEXARANG	49.281.000
23	1801020704790001	TAYEB	DUSUN KAWAKAN KEL SENGAWANG KEC TELUK KERAMAT	47.580.000
24	1801021604610004	AJU USMAN	DUSUN KAWAKAN KEL SENGAWANG KEC TELUK KERAMAT	47.390.000
25	1801031903820005	EDI SAPUTRA	DUSUN SENTEBANG TIMUR KEL SENTEBANG KEC JAWAI	49.320.000
26	1801020804850010	RUDI HAROMAN	DUSUN KAWAKAN KEL SENGAWANG KEC TELUK KERAMAT	47.452.000
27	1801031609750005	HARIANTO	DUSUN PAMPANG KFI SARANG RURI INGLISBAT KEC JAWAI	45.178.000

Figure 3. 7 Input The Commission Fee Data of The Client
Source: Documentation, 2022

8. Input recapitulation of delivery and acquisition of the company (client).
The author is given the task to input the recapitulation of the submission and acquisition of the company (client).

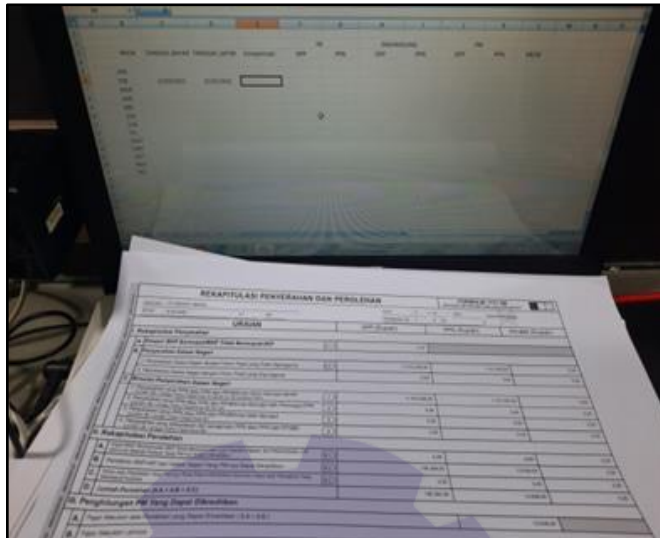


Figure 3. 8 Input Recapitulation of Delivery and Acquisition of Client
Source: Documentation, 2022

9. Recheck proof of company (client) withholding
The author is given the task of rechecking the proof of company (client) withholding inputted by the employee whether it is in accordance with what was recapitulated.

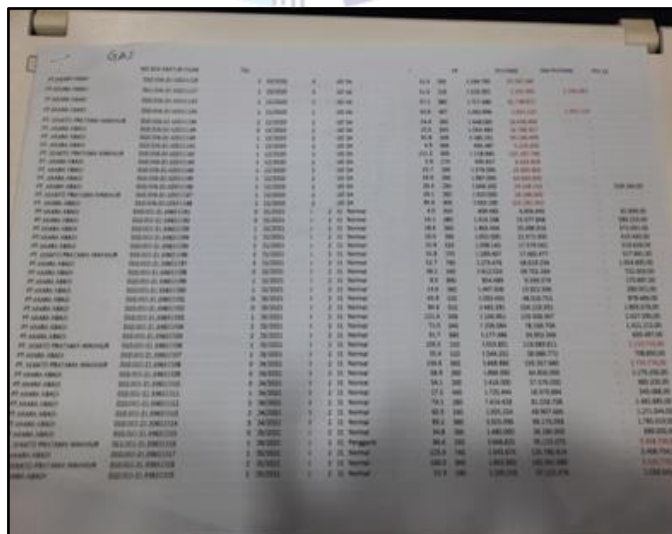


Figure 3. 9 Prepare Company Tax Invoices (Clients)
Source: Documentation, 2022

10. Help correcting customer's reported tax reports

In this activity the author helps the leadership of Pety Tax Consultant to correct typing errors or deficiencies in customer tax reports reported by employees to be corrected again.

NO	NAMA	NAMA BEBAN USANA	KETERANGAN	JUMLAH
1	CE ANI	CV BAJA DIVA	KONFIRMASI: ULANG UANG MUKA PENJUALAN, KOREKSI FISKAL BIAYA PPH FINAL, TAMBAHKAN BIAYA GAJI 2 ORG KARYAWAN	723.800.000
3		MULTI JAYA ABADI	PEMBELIAN PPH APAKAH SUDAH TERMASUK PEMBELIAN 2021 YANG DI LAPOR DI PPH 2022, PEMAKAIAN BAHAN MATERIAL DISEJUKAN DENGAN FAKTUR PAJAK PENJUALAN	
4		RIMBA ALAM SYAH	TAMBAHKAN PENJUALAN 126.543 KG x 880 (TERMASUK PPH), LUNAKAN HUTANG USANA 70.000.000	
5		THIRD HOUSE	PENDAPATAN 2021 DIFAKTUR PAJAK JASA SAA ATAU TERMASUK MATERIAL	
6	LINA	SURYA LESTARI	MUNCULKAN PERSEDIAAN AKHIR LEBIH KURANG 100.000.000	
7		SERBA ELITE	Lengkapi REKENING PENSAYARAN LISTRIK, BUNGA BANK ATAS CICILAN AGET APA, KONFIRMASI: ULANG BIAYA SEWA, BIAYA PENYUSUTAN BANGUNAN KOREKSI 50%	
8		DINASTI	CEK ULANG PERSEDIAAN AKHIR, CEK ULANG JURNAL GAJI	
9	LENGLENG	CV TIGA ANAK KESAYANGAN	CEK ULANG JURNAL GAJI, BIAYA PROMOSI ATAU IKLAN DIUBAH JADI BIAYA PAJAK	
10		TANNERY SUKSES ABADI	BIKLAME, PPH 23 DIUBAH MENJADI ULANG MUKA, PPH FINAL PASAL 4 (2) DIHAPUS	
11		SWTI	JURNAL KOREKSI KONSULTAN 2.000.000	
12		SVTI	JURNAL ULANG FIKONSULTAN	
13		HWIS	JURNAL ULANG FIKONSULTAN 2.000.000	
14		AGUNG SEDAYU SANINDO	JURNAL ULANG FIKONSULTAN 2.000.000	
15		BUSS	DKE KOREKSI BIAYA ENTERTAINMENT, PENDAPATAN JASA, PAJAK BUNGA BANK, KURANG/ SISA PIUTANG USANA MENJADI LEBIH KURANG 700.000.000.	
16		CV PADANG MAS	CEK ULANG PPH 29 DAN PERHITUNGAN PPH 29 DAN LABA. KOREKSI PENDAPATAN JASA BANK	
17	SUCI	PT. GAS	CEK ULANG HUTANG DIREKSI DAN MODAL, KOREKSI FISKAL BIAYA PPH 23	
18		PUTRA SANJAYA	NAIKKAN LABA SEKUTAR 0,35 KURANG/ BIAYA SUSUT, TAMBAHKAN BIAYA SEWA MOBIL 300.000.000	

Figure 3. 10 Correcting Customer's Reported Tax Reports

Source: Documentation, 2022

11. Download and print SPT report on the online DJP website

The author is given the task to download and print tax returns, proof of payment and proof of SPT report on the online DJP website.

No	Jenis SPT	Tahun/Masa Pajak	Pembetulan ke	Status	Jumlah	Sumber
1	[REDACTED]	2018/01-12	0	Nihil	0	eFiling Web
2	[REDACTED]	2017/01-12	0	Nihil	0	eFiling Web
3	[REDACTED]	2016/01-12	0	Nihil	0	eFiling Web
4	[REDACTED]	2015/...	0	Nihil	0	eFiling Web

Figure 3. 11 Example Prepare Company Tax Invoices (Clients)

Source: Documentation, 2022

12. Input purchase and sales tax invoice

The author inputs the client's purchase and sales tax invoice into the Acosys application from January-December. There are also some of the purchase and sales tax invoices ordered to be printed.

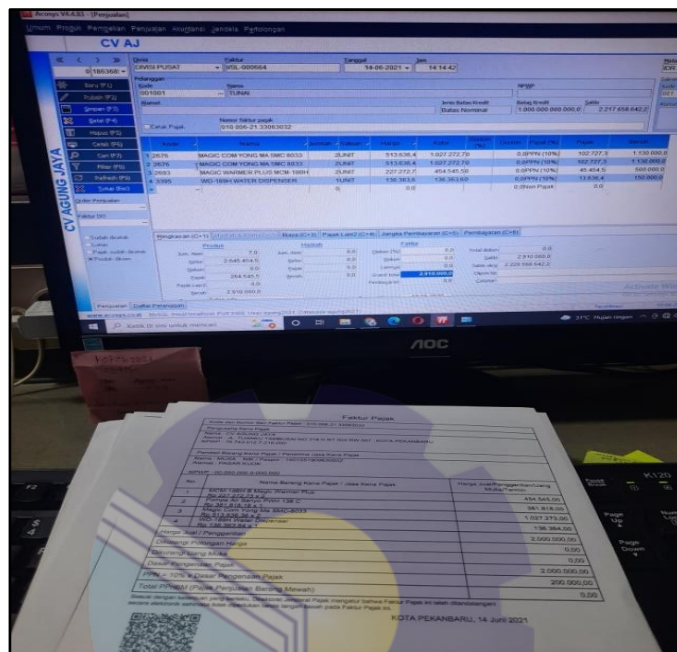


Figure 3. 12 Example Prepare Company Tax Invoices (Clients)
Source: Pety Tax Consultant Pekanbaru

3.3. Apprenticeship Process

1. Preparation stage

Preparation begins in March 2022. First, the author is looking for companies that accept apprenticeships in accordance with the majors, namely International Business Administration. Then prepare letters that support this activity. On March 1, 2022, the author received confirmation via whatsapp by the head of Pety Tax Consultant Pekanbaru. that the author is allowed to do field work in the company from March 02, 2022 to June 30, 2022.

2. Implementation stage

Apprenticeship activities last for approximately four (4) months, starting from March 02, 2022 to June 03, 2022 at Pety Tax Consultant located on Jl. Lokomotif, Komplek Jondul Baru Blok G No. 5 Tanjung Rhu Urban Village, Lima Puluh District, Pekanbaru City, Riau Province. With entry

conditions starting at 08.30 to 17.30 WIB for Monday-Saturday in March-April. In May-June from 08.30 to 17.00 for Monday-Friday and from 08.30 to 12.00 for Saturday.

3. Apprenticeship Report Writing Stage

The author began to compile an apprenticeship report starting from the implementation of the apprenticeship until July 31, 2022 as one of the requirements for obtaining a Bachelor's Degree in Applied International Business Administration (D4). Writing begins by collecting the data needed related to the writing process and realizing it in writing an apprenticeship report.

3.4. Daily Activities and Job Description

To find out more clearly the description of the activities carried out during practical work at Pety Tax Consultant in accounting department can be seen in the following table:

Table 3. 1 Daily Activities of March 02nd, 2022 to March 05th, 2022

No	Day/Date	Description of Activities	Division
1	Wednesday, March 02, 2022	Prepare receipt of Pety Tax Consultant according to its type. Such as parking receipts, transportation, official travel, spare parts, and expedition services.	Admin Tax
2	Thursday, March 03, 2022	Holiday (Bali's Day of Silence and Hindu New Year)	Admin Tax
3	Friday, March 04, 2022	Input the cost of parking receipts, transportation, official travel, spare parts, and expedition services into excel.	Admin Tax
4	Saturday, March 05, 2022	Prepare financial reports, PPh 21, PPh 23, PPh 25, PPh Article 4 (2) according to the company name.	Admin Tax

Source : Processed Data 2022

Table 3.1 is the author's first week of practical work activities. This week the author is asked to prepare receipt of Pety Tax Consultant according to its type such as parking receipts, transportation, official travel, spare parts, and expedition services. Then after that the author is taught how to input these costs into excel and according to the account name. The author is also asked to compile client SPT

according to the type of SPT period PPh 21, PPh 23, PPh 25, PPh Article 4 (2) according to the company name.

Table 3. 2 Daily Activities of March 07th, 2022 to March 12th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, March 07, 2022	Prepare financial reports, PPh 21, PPh 23, PPh 25, PPh Article 4 (2) according to the company name.	Admin Tax
2	Tuesday, March 08, 2022	Hollow out the paper and arrange it according to the type and company.	Admin Tax
3	Wednesday, March 09, 2022	Archives of financial statements, PPh 21, PPh 23, PPh 25, PPh and Article 4 (2) according to the company folder	Admin Tax
4	Thursday, March 10, 2022	Archives of financial statements, PPh 21, PPh 23, PPh 25, PPh and Article 4 (2) according to the company folder	Admin Tax
5	Friday, March 11, 2022	Prepare company (customer) tax invoices according to the date and month	Admin Tax
6	Saturday, March 12, 2022	Prepare company (customer) tax invoices according to the date and month	Admin Tax

Source : Processed Data 2022

Table 3.2 is the second week of March, the author continues the activities in the first week, namely punching holes in the paper and arranging it by type and company, then filing financial statements according to the company folder. After all that the author is asked to prepare a corporate tax invoice (customer) according to the date and month.

Table 3. 3 Daily Activities of March 14th, 2022 to March 19th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, March 14, 2022	Permission	Admin Tax
2	Tuesday, March 15, 2022	input the cost of the receipt in excel	Admin Tax
3	Wednesday, March 16, 2022	input the cost of the receipt in excel	Admin Tax
4	Thursday, March 17, 2022	1. Unite the soft files of proof of report, proof of payment, billing ID and tax return according to the name of the company. 2. Print the soft file and make it one	Admin Tax

5	Friday, March 18, 2022	Print proof of report, proof of payment, billing ID and tax return according to the name of the company and make one	Admin Tax
6	Saturday, March 19, 2022	Recapitulate the current account of PT. Putra Sanjaya.	Admin Tax

Source : Processed Data 2022

Table 3.3 is the third week of March the author input the cost of the receipt in excel as was done in the first week. The next day the author was taught to unite the soft file of report evidence, proof of payment, billing ID and SPT according to the company name and printing the folder. The author is taught how to recapitulate the current account of PT. Putra Sanjaya.

Table 3. 4 Daily Activities of March 21st, 2022 to March 26th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, March 21, 2022	Recap the bank statement of PT. Putra Sanjaya into excel.	Admin Tax
2	Tuesday, March 22, 2022	Recap of proof of withholding income tax article 4(2) PT. Hanindo Prima Abadi.	Admin Tax
3	Wednesday, March 23, 2022	Print proof of payment and proof of company report.	Admin Tax
4	Thursday, March 24, 2022	Print proof of payment and proof of company report.	Admin Tax
5	Friday, March 25, 2022	Input the cost of the receipt for the 2021 pety tax consultant into excel such as parking fees, expedition fees, transportation costs, official fees, spare parts costs, and food costs.	Admin Tax
6	Saturday, March 26, 2022	Input the cost of the receipt for the 2021 pety tax consultant into excel such as parking fees, expedition fees, transportation costs, official fees, spare parts costs, and food costs.	Admin Tax

Source : Processed Data 2022

Table 3.4 is the fourth week of March, this week the author is still doing some of the same activities as the previous week and there are additions, namely recap of proof of withholding income tax article 4 (2) PT. Hanindo Prima Abadi, and printing proof of payment and proof of company report, and input the cost of the receipt for the 2021 Pety Tax Consultant into excel such as parking fees,

expedition fees, transportation costs, official fees, spare parts costs, and food costs.

Table 3. 5 Daily Activities of March 28th, 2022 to March 31st, 2022

No	Day/Date	Description of Activities	Division
1	Monday, March 28, 2022	Print proof of report, proof of payment, billing id and SPT according to the name of the company and made one.	Admin Tax
2	Tuesday, March 29, 2022	Print proof of report, proof of payment, billing id and SPT according to the name of the company and made one.	Admin Tax
3	Wednesday, March 30, 2022	Recap and input the commission fee data of PT. Putra Sanjaya.	Admin Tax
4	Thursday, March 31, 2022	Recap and input the commission fee data of PT. Putra Sanjaya.	Admin Tax

Source : Processed Data 2022

Table 3.5 is the fourth week of March, the authors carry out the same activities print proof of report, proof of payment, billing id and SPT according to the name of the company and made one. The author is also taught how to recap and input the commission fee data of PT. Putra Sanjaya.

Table 3. 6 Daily Activities of April 01st, 2022 to April 02nd, 2022

No	Day/Date	Description of Activities	Division
1	Friday, April 01, 2022	1. Prepare corporate tax invoice (customer) according to the date and year. 2. Checking the completeness of the tax invoice that has been prepared and adjusted to the tax register sheet on the domestic report.	Admin Tax
2	Saturday, April 02, 2022	1. Prepare corporate tax invoice (customer) according to the date and year. 2. Checking the completeness of the tax invoice that has been prepared and adjusted to the tax register sheet on the domestic report.	Admin Tax

Source : Processed Data 2022

Table 3.6 is the first week of April the author carried out the same activities with several activities in March. However, in this first week there are additional activities, namely prepare corporate tax invoice (customer) according to the date

and year. Then checking the completeness of the tax invoice that has been prepared and adjusted to the tax register sheet on the domestic report.

Table 3. 7 Daily Activities of April 04th, 2022 to April 09th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, April 04, 2022	Input recapitulation of delivery and acquisition of the company (customer).	Admin Tax
2	Tuesday, April 05, 2022	Input recapitulation of delivery and acquisition of the company (customer).	Admin Tax
3	Wednesday, April 06, 2022	Check the proof of company (customer) cut that is inputted according to the recap.	Admin Tax
4	Thursday, April 07, 2022	Check the proof of company (customer) cut that is inputted according to the recap.	Admin Tax
5	Friday, April 08, 2022	Check sales per customer company CV. Patin Prima.	Admin Tax
6	Saturday, April 09, 2022	Check sales per customer company CV. Patin Prima.	Admin Tax

Source : Processed Data 2022

Table 3.7 is the second week of April, there are several activities carried out such as Input recapitulation of delivery and acquisition of the company (customer), check the proof of company (customer) cut that is inputted according to the recap, and check sales per customer company CV. Patin Prima.

Table 3. 8 Daily Activities of April 11th, 2022 to April 16th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, April 11, 2022	Assist the head of pety tax consultant in typing errors or deficiencies in customer tax reports reported by employees to be corrected.	Admin Tax
2	Tuesday, April 12, 2021	Assist the head of pety tax consultant in typing errors or deficiencies in customer tax reports reported by employees to be corrected.	Admin Tax
3	Wednesday, April 13, 2022	1. Compile proof of withholding final income tax article 4 (2) according to the date and name of the company. 2. Recap the proof of withholding the final income tax article 4 (2).	Admin Tax

4	Thursday, April 14, 2022	1. Compile proof of withholding final income tax article 4 (2) according to the date and name of the company. 2. Recap the proof of withholding the final income tax article 4 (2).	Admin Tax
5	Friday, April 15, 2022	Holiday (Good Friday)	Admin Tax
6	Saturday, April 16, 2022	1. Copy and paste the financial statements of PT. Putra Sanjaya into a different folder 2. Sort the financial reports from January to December into 1 excel folder.	Admin Tax

Source : Processed Data 2022

Table 3.8 is the third week in April there are several activities carried out such as assist the head of pety tax consultant in typing errors or deficiencies in customer tax reports reported by employees to be corrected, recap the proof of withholding the final income tax article 4 (2) according to the date and name of the company, copy and paste the financial statements of PT. Putra Sanjaya from January to December into 1 excel folder.

Table 3. 9 Daily Activities of April 18th, 2022 to April 23rd, 2022

No	Day/Date	Description of Activities	Division
1	Monday, April 18, 2022	1. Copy and paste the financial statements of PT. Putra Sanjaya into a different folder 2. Sort the financial reports from January to December into 1 excel folder.	Admin Tax
2	Tuesday, April 19, 2022	Separate the final PPh sheet CV. Persamnas.	Admin Tax
3	Wednesday, April 20, 2022	Checking corporate tax reports that have not been accrued to be repaired by employees.	Admin Tax
4	Thursday, April 21, 2022	Checking corporate tax reports that have not been accrued to be repaired by employees.	Admin Tax
5	Friday, April 22, 2022	1. Download a list of company (customer) tax returns on the online DJP website such as PPh 23 and PPh 25 in 2022. 2. Download proof of payment and proof of SPT report. 3. Arrange the file according to the company name.	Admin Tax

6	Saturday, April 23, 2022	1. Print a list of SPT proof of payment and proof of company reports (customers). 2. Compile the SPT list per company (customer).	Admin Tax
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Source : Processed Data 2022

Table 3.9 is the fourth week of April. This week the author is doing some of the same activities as the previous week's activities. But there are additional activities, namely the author is taught how to download a list of company (customer) tax returns on the online DJP website such as PPh 23 and PPh 25 in 2022, download proof of payment and proof of SPT report, Arrange the file according to the company name and print a list of SPT proof of payment and proof of company reports (customers).

Table 3. 10 Daily Activities of April 25th, 2022 to April 30th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, April 25, 2022	1. Print a list of SPT proof of payment and proof of company reports (customers). 2. Compile the SPT list per company (customer).	Admin Tax
2	Tuesday, April 26, 2022	Copy paste and compile reports on purchases, products and tax invoices of PT. Tannery Sejahtera Mandiri.	Admin Tax
3	Wednesday, April 27, 2022	Copy paste and compile reports on purchases, products and tax invoices of PT. Tannery Sejahtera Mandiri.	Admin Tax
4	Thursday, April 28, 2022	Permission	Admin Tax
5	Friday, April 29, 2022	Permission	Admin Tax
6	Saturday, April 30, 2022	Permission	Admin Tax

Source : Processed Data 2022

Table 3.10 is the fifth week of April, the author continues the previous activity and there are additional activities, namely the author is taught to copy paste and compile reports on purchases, products and tax invoices of PT. Tannery Sejahtera Mandiri.

Table 3. 11 Daily Activities of May 09th, 2022 to May 14th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, May 09, 2022	Input company (customer) ledger into Microsoft excel.	Admin Tax
2	Tuesday, May 10, 2022	Input company (customer) ledger into Microsoft excel	Admin Tax
3	Wednesday, May 11, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in August into the Acosys application.	Admin Tax
4	Thursday, May 12, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in August into the Acosys application.	Admin Tax
5	Friday, May 13, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in September into the Acosys application.	Admin Tax
6	Saturday, May 14, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in September into the Acosys application.	Admin Tax

Source : Processed Data 2022

Table 3.11 is the second week of May, the author carried out the same activities as the previous month. tetapi dibulan ini ada penambahan kegiatan baru namely input the purchase tax invoice of PT. Sarana Kencana Mulya in August-September into the Acosys application.

Table 3. 12 Daily Activities of May 16th, 2022 to May 21st, 2022

No	Day/Date	Description of Activities	Division
1	Monday, May 16, 2022	Holiday (Waisak Day)	Admin Tax
2	Tuesday, May 17, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in September into the Acosys application.	Admin Tax
3	Wednesday, May 18, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Oktober into the Acosys application.	Admin Tax
4	Thursday, May 19, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Oktober into the Acosys application.	Admin Tax
5	Friday, May 20, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Oktober into the Acosys application.	Admin Tax

6	Saturday, May 21, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Admin Tax
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Source : Processed Data 2022

Table 3.12 is the third week in May, the author is given the task of how to input the client's company purchase tax invoice into the Accosys application from September-November.

Table 3. 13 Daily Activities of May 23rd, 2022 to May 28th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, May 23, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Admin Tax
2	Tuesday, May 24, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Admin Tax
3	Wednesday, May 25, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Desember into the Acosys application.	Admin Tax
4	Thursday, May 26, 2022	Holiday (Ascension Day of Jesus Christ)	Admin Tax
5	Friday, May 27, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Desember into the Acosys application.	Admin Tax
6	Saturday, May 28, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Desember into the Acosys application.	Admin Tax

Source : Processed Data 2022

Table 3.13 is the third week in May, this week the author is still continuing the same work as the previous week, which is inputting the client's company purchase tax invoice from November to December.

Table 3. 14 Daily Activities of May 30th, 2022 to May 31st, 2022

No	Day/Date	Description of Activities	Division
1	Monday, May 30, 2022	Print Invoice sales company (customer).	Admin Tax
2	Tuesday, May 31, 2022	Print Invoice sales company (customer).	Admin Tax

Source : Processed Data 2022

Table 3.14 is the fourth week in May, the author is given the task of printing a sales company (customer) invoice.

Table 3. 15 Daily Activities of June 01st, 2022 to June 04th, 2022

No	Day/Date	Description of Activities	Division
1	Wednesday, June 01, 2022	Holiday (Pancasila Day)	Admin Tax
2	Thursday, June 02, 2022	Input recapitulation of delivery and acquisition of the company (customer) in March 2022.	Admin Tax
3	Friday, June 03, 2022	Input recapitulation of delivery and acquisition of the company (customer) in March 2022.	Admin Tax
4	Saturday, June 04, 2022	Input sales tax invoice CV. Agung Jaya in January into the Acosys application.	Admin Tax

Source : Processed Data 2022

Table 3.15 is the first week in June, the authors carry out the same activities as the previous weeks, namely input recapitulation of delivery and acquisition of the company (customer) in March 2022, and input sales tax invoice CV. Agung Jaya in January into the Acosys application.

Table 3. 16 Daily Activities of June 06th, 2022 to June 11th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, June 06, 2022	Input sales tax invoice CV. Agung Jaya in January into the Acosys application.	Admin Tax
2	Tuesday, June 07, 2022	Input sales tax invoice CV. Agung Jaya in February into the Acosys application.	Admin Tax
3	Wednesday, June 08, 2022	Input sales tax invoice CV. Agung Jaya in February into the Acosys application.	Admin Tax
4	Thursday, June 09, 2022	Input sales tax invoice CV. Agung Jaya in March into the Acosys application.	Admin Tax
5	Friday, June 10, 2022	Input sales tax invoice CV. Agung Jaya in March into the Acosys application.	Admin Tax
6	Saturday, June 11, 2022	Permission	Admin Tax

Source : Processed Data 2022

Table 3.16 is the second week of June, the author is given the task to input sales tax invoice CV. Agung Jaya in January-March into the Acosys application.

Table 3. 17 Daily Activities of June 13th, 2022 to June 18th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, June 13, 2022	Input sales tax invoice CV. Agung Jaya in April into the Acosys application.	Admin Tax
2	Tuesday, June 14, 2022	Input sales tax invoice CV. Agung Jaya in May into the Acosys application.	Admin Tax
3	Wednesday, June 15, 2022	Input sales tax invoice CV. Agung Jaya in May into the Acosys application.	Admin Tax
4	Thursday, June 16, 2022	Input sales tax invoice CV. Agung Jaya in June into the Acosys application.	Admin Tax
5	Friday, June 17, 2022	Input sales tax invoice CV. Agung Jaya in June into the Acosys application.	Admin Tax
6	Saturday, June 18, 2022	Input sales tax invoice CV. Agung Jaya in July into the Acosys application.	Admin Tax

Source : *Processed Data 2022*

Table 3.17 is the third week in June, the author is still doing the same activity, namely continuing to input sales tax invoice CV. Agung Jaya in April-July into the Acosys application.

Table 3. 18 Daily Activities of June 20th, 2022 to June 25th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, June 20, 2022	Input sales tax invoice CV. Agung Jaya in July into the Acosys application.	Admin Tax
2	Tuesday, June 21, 2022	Input sales tax invoice CV. Agung Jaya in August into the Acosys application.	Admin Tax
3	Wednesday, June 22, 2022	Input sales tax invoice CV. Agung Jaya in August into the Acosys application.	Admin Tax
4	Thursday, June 23, 2022	Input sales tax invoice CV. Agung Jaya in September into the Acosys application.	Admin Tax

5	Friday, June 24, 2022	Input sales tax invoice CV. Agung Jaya in September into the Acosys application.	Admin Tax
6	Saturday, June 25, 2022	Input sales tax invoice CV. Agung Jaya in October into the Acosys application.	Admin Tax

Source : Processed Data 2022

Table 3.18 is the fourth week in June, the author still continues the same activities as the previous week, namely input sales tax invoice CV. Agung Jaya in July-October into the Acosys application.

Table 3. 19 Daily Activities of June 27th, 2022 to June 30th, 2022

No	Day/Date	Description of Activities	Division
1	Monday, June 27, 2022	Input sales tax invoice CV. Agung Jaya in October into the Acosys application.	Admin Tax
2	Tuesday, June 28, 2022	Input sales tax invoice CV. Agung Jaya in November into the Acosys application.	Admin Tax
3	Wednesday, June 29, 2022	Input sales tax invoice CV. Agung Jaya in November into the Acosys application.	Admin Tax
4	Thursday, June 30, 2022	Input sales tax invoice CV. Agung Jaya in Desember into the Acosys application.	Admin Tax

Source : Processed Data 2022

Table 3.19 is the last week of June as well as the last day of the writer's apprenticeship at Pety Tax Consultant Pekanbaru. In this last week the author completed the activities in the previous week input sales tax invoice CV. Agung Jaya in October-December into the Acosys application.

3.4 Obstacles and Solutions of Aprenticeship

3.4.1 Obstacles of Aprenticeship

During the apprenticeship at the Pety Tax Consultant Office Pekanbaru, the practitioner cannot be separated from obstacles which of course interfere with the

smooth running of tasks during the apprenticeship. The obstacles faced by the practitioner during the apprenticeship are as follows:

1. Internet disturbances often occur which hinder the practitioner in doing the tasks assigned by the supervisor, especially during office rush hours.
2. When inputting the cost note, there are several notes whose writing is not clear. This is because the ink has faded and the notes are not detailed. So it is quite annoying when inputting costs.

3.4.2 Solutions of Apprenticeship

The efforts that the practitioner makes to overcome the obstacles faced during the apprenticeship are:

1. The practitioner tries to complete work that requires an internet connection before peak hours in order to avoid internet disturbances. Meanwhile, during peak hours, the practitioner does work that does not require an internet connection.
2. For cost notes that are unclear in detail, the author separates them and does the input of detailed cost notes first. Then after that the memorandum of fees that have been separated, the author asked the supervisor how to solve it.

CHAPTER IV

CONCLUSION AND SUGGESTION

4.1. Conclusion

During the apprenticeship at the Petty Tax Consultant Office, the practitioner can draw several conclusions on the implementation of the apprenticeship that has been carried out, including:

1. The tasks given to the practitioner during the apprenticeship at the Petty Tax Consultant Office include:
 - a. Input the cost into excel.
 - b. Archives of financial statements.
 - c. Prepare company (client) tax invoices.
 - d. Print proof of report, proof of payment, billing ID and tax return
 - e. Input and recap client's bank statement
 - f. Input and recap of proof of withholding income tax article 4(2) of the client.
 - g. Input the commission fee data of the client.
 - h. Input recapitulation of delivery and acquisition of the company (client).
 - i. Recheck proof of company (client) withholding
 - j. Help correcting customer's reported tax reports
 - k. Download and print SPT report on the online DJP website
 - l. Input purchase and sales tax invoice.
2. The apprenticeship is implemented at Petty Tax Consultant Pekanbaru, the program was implemented for 4 (months) starting from March 02nd, 2022 to June 30th, 2022.
3. Work systems and procedures at Petty Tax Consultant Pekanbaru using online systems, applications and manuals. All of these systems make it easy to do work in each field.

4.2. Suggestion

The author provides several suggestions for various parties, namely for the author themselves, for students or younger siblings who will do practical work in the future period, for companies and for the Bengkalis State Polytechnic.

1. Author

Suggestions for writers to be more careful, thorough and concentrate in writing data entry job. Get used to doing tasks according to instructions or orders that has been given by the employee concerned and recheck the data that has been made whether it is correct.

2. Student

The author also provides suggestions that may be useful for students who will carry out practical work activities for the next period, namely prioritizing occupational safety and health, make the best use of time, do work in accordance with ability, think before acting, always patient and obedient and must learn to manage all assigned work.

3. Company

After the author runs the Apprenticeship activities at Pety Tax Consultant Pekanbaru. There are several suggestions for a better company, namely when the company gives assignments that have great responsibility and high risk to Apprenticeship students to be supervised, guided and taught the steps.

4. State Polytechnic of Bengkalis

The suggestion for the State Polytechnic of Bengkalis campus is to hold this Apprenticeship can be used as an evaluation, and should be provided to students before carrying out the Apprenticeship in accordance with the field or course material in accordance with the Apprenticeship company. And the person concerned will deliver students who will do practical work on the first day of entry, and pick them back up when students have finished doing practical work.

REFERENCES

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- Saputra, Wahyu Eko. 2018. *Laporan Praktik Kerja Lapangan Pada Kantor Konsultan Pajak Eddy Gunawan, SE & Rekan*. Universitas Negeri Jakarta.
<https://jdih.kemenkeu.go.id/fulltext/2014/111~PMK.03~2014Per.HTM#:~:text=Konsultan%20Pajak%20wajib%3A,b>, accessed on July 31, 2022.



APPENDICES

Appendix 1: Letter of Statement

SURAT KETERANGAN SELESAI KERJA PRAKTEK

Yang bertanda tangan di bawah ini :

Nama : Pety,S.E.,BKP

Jabatan : Pemilik

Alamat : Jl. Lokomotif, komplek Jondul Baru Blok G No. 5 Kel. Tanjung Rhu Kec. Lima Puluh Kota Pekanbaru

Dengan ini menerangkan bahwa :

Nama : Rahayu

NIM : 5404181140

Jurusan/ Prodi : Administrasi Niaga / D-IV Administrasi Bisnis Internasional

Universitas : Politeknik Negeri Bengkalis

Bahwa yang bersangkutan telah melaksanakan Kerja Praktek (KP) di Konsultan Pajak Pety. Kerja praktek tersebut telah dilaksanakan selama 4 (empat) bulan, yaitu mulai tanggal 02 Maret 2022 s/d 30 Juni 2022.

Selama kerja praktek di Konsultan Pajak Pety, mahasiswa yang bersangkutan telah bekerja dengan baik, sopan dan mampu bekerja individu ataupun dengan team.

Demikian surat keterangan selesai kerja praktek ini kami buat untuk dapat digunakan sebagaimana mestinya.

Pekanbaru , 30 Juni 2022

Pemilik



Pety,S.E.,BKP

Appendix 2: Certificate of Apprenticeship



Appendix 3: List of Attendance

Jadwal Absen Karyawan			
Nama Karyawan	: Rahayu	No Hp	: 082288326542
Manager	: Suci	Alamat	: Pekanbaru
Bulan Maret			
Tanggal	In	Out	Keterangan
Selasa, 01 Maret 2022			
Rabu, 02 Maret 2022	08.30	17.30	
Kamis, 03 Maret 2022	LIBUR	LIBUR	HARI RAYA NYEPI
Jumat, 04 Maret 2022	08.30	17.30	
Sabtu, 05 Maret 2022	08.30	17.30	
Minggu, 06 Maret 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 07 Maret 2022	08.30	17.30	
Selasa, 08 Maret 2022	08.30	17.30	
Rabu, 09 Maret 2022	08.30	17.30	
Kamis, 10 Maret 2022	08.30	17.30	
Jumat, 11 Maret 2022	08.30	17.35	
Sabtu, 12 Maret 2022	08.30	17.35	
Minggu, 13 Maret 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 14 Maret 2022	-	-	izin
Selasa, 15 Maret 2022	08.30	17.30	
Rabu, 16 Maret 2022	08.30	17.30	
Kamis, 17 Maret 2022	08.30	17.35	
Jumat, 18 Maret 2022	08.30	17.40	
Sabtu, 19 Maret 2022	08.30	17.30	
Minggu, 20 Maret 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 21 Maret 2022	08.30	17.30	
Selasa, 22 Maret 2022	08.30	17.30	
Rabu, 23 Maret 2022	08.30	17.30	
Kamis, 24 Maret 2022	08.30	17.30	
Jumat, 25 Maret 2022	08.30	17.30	
Sabtu, 26 Maret 2022	08.30	17.30	
Minggu, 27 Maret 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 28 Maret 2022	08.30	17.30	
Selasa, 29 Maret 2022	08.30	17.35	
Rabu, 30 Maret 2022	08.30	17.40	
Kamis, 31 Maret 2022	08.30	17.40	

Jadwal Absen Karyawan			
Nama Karyawan	: Rahayu	No Hp	: 082288326542
Manager	: Suci	Alamat	: Pekanbaru
Bulan April			
Tanggal	In	Out	Keterangan
Jumat, 01 April 2022	08.30	17.30	
Sabtu, 02 April 2022	08.30	17.35	
Minggu, 03 April 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 04 April 2022	08.30	17.40	
Selasa, 05 April 2022	08.30	17.30	
Rabu, 06 April 2022	08.30	17.30	
Kamis, 07 April 2022	08.30	17.35	
Jumat, 08 April 2022	08.30	17.40	
Sabtu, 09 April 2022	08.30	17.35	
Minggu, 10 April 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 11 April 2022	08.30	17.30	
Selasa, 12 April 2022	08.30	17.30	
Rabu, 13 April 2022	08.30	17.30	
Kamis, 14 April 2022	08.30	17.30	
Jumat, 15 April 2022	-	-	
Sabtu, 16 April 2022	08.30	17.30	
Minggu, 17 April 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 18 April 2022	08.30	17.30	
Selasa, 19 April 2022	08.30	17.30	
Rabu, 20 April 2022	08.30	17.30	
Kamis, 21 April 2022	-	-	Kartini Day
Jumat, 22 April 2022	08.30	17.30	
Sabtu, 23 April 2022	08.30	17.30	
Minggu, 24 April 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 25 April 2022	08.30	17.40	
Selasa, 26 April 2022	08.30	17.45	
Rabu, 27 April 2022	08.30	17.45	
Kamis, 28 April 2022	-	-	izin
Jumat, 29 April 2022	-	-	izin
Sabtu, 30 April 2022	-	-	izin

Jadwal Absen Karyawan

Nama Karyawan : Rahayu No Hp : 082288326542
 Manager : Suci Alamat : Pekanbaru

Bulan Mei

Tanggal	In	Out	Keterangan
Minggu, 01 Mei 2022	LIBUR	LIBUR	LEBARAN
Senin, 02 Mei 2022	LIBUR	LIBUR	LEBARAN
Selasa, 03 Mei 2022	LIBUR	LIBUR	LEBARAN
Rabu, 04 Mei 2022	LIBUR	LIBUR	LEBARAN
Kamis, 05 Mei 2022	LIBUR	LIBUR	LEBARAN
Jumat, 06 Mei 2022	-	-	Lebaran
Sabtu, 07 Mei 2022	-	-	Lebaran
Minggu, 08 Mei 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 09 Mei 2022	08.30	17.00	
Selasa, 10 Mei 2022	08.30	17.00	
Rabu, 11 Mei 2022	08.30	17.00	
Kamis, 12 Mei 2022	08.30	17.00	
Jumat, 13 Mei 2022	08.30	17.00	
Sabtu, 14 Mei 2022	08.30	17.00	
Minggu, 15 Mei 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 16 Mei 2022	LIBUR	LIBUR	HARI WAISAK
Selasa, 17 Mei 2022	08.30	17.00	
Rabu, 18 Mei 2022	08.30	17.00	
Kamis, 19 Mei 2022	08.30	17.00	
Jumat, 20 Mei 2022	08.30	17.00	
Sabtu, 21 Mei 2022	08.30	17.00	
Minggu, 22 Mei 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 23 Mei 2022	08.30	17.00	
Selasa, 24 Mei 2022	08.30	17.00	
Rabu, 25 Mei 2022	08.30	17.00	
Kamis, 26 Mei 2022	LIBUR	LIBUR	KENAIKAN ISA ALMASIH
Jumat, 27 Mei 2022	08.30	17.00	
Sabtu, 28 Mei 2022	08.30	17.00	
Minggu, 29 Mei 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 30 Mei 2022	08.30	17.00	
Selasa, 31 Mei 2022	08.30	17.00	

Jadwal Absen Karyawan

Nama Karyawan : Rahayu No Hp : 082288326542
 Manager : Suci Alamat : Pekanbaru

Bulan Juni

Tanggal	In	Out	Keterangan
Rabu, 01 Juni 2022	LIBUR	LIBUR	HARI LAHIR PANCASILA
Kamis, 02 Juni 2022	08.30	17.00	
Jumat, 03 Juni 2022	08.30	17.00	
Sabtu, 04 Juni 2022	08.30	17.00	
Minggu, 05 Juni 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 06 Juni 2022	08.30	17.00	
Selasa, 07 Juni 2022	08.30	17.00	
Rabu, 08 Juni 2022	08.30	17.00	
Kamis, 09 Juni 2022	08.30	17.00	
Jumat, 10 Juni 2022	08.30	17.00	
Sabtu, 11 Juni 2022	-	-	izin
Minggu, 12 Juni 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 13 Juni 2022	08.30	17.00	
Selasa, 14 Juni 2022	08.30	17.00	
Rabu, 15 Juni 2022	08.30	17.00	
Kamis, 16 Juni 2022	08.30	17.00	
Jumat, 17 Juni 2022	08.30	17.00	
Sabtu, 18 Juni 2022	08.30	17.00	
Minggu, 19 Juni 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 20 Juni 2022	08.30	17.00	
Selasa, 21 Juni 2022	08.30	17.00	
Rabu, 22 Juni 2022	08.30	17.00	
Kamis, 23 Juni 2022	08.30	17.00	
Jumat, 24 Juni 2022	08.30	17.00	
Sabtu, 25 Juni 2022	08.30	17.00	
Minggu, 26 Juni 2022	LIBUR	LIBUR	HARI MINGGU
Senin, 27 Juni 2022	08.30	17.00	
Selasa, 28 Juni 2022	08.30	17.00	
Rabu, 29 Juni 2022	08.30	17.00	
Kamis, 30 Juni 2022	08.30	17.00	

Appendix 4: Company Appraisal Sheet

**EVALUATION RESULT FROM THE APPRENTICESHIP COMPANY
PETY TAX CONSULTANT
PEKANBARU**

Name : Rahayu
NIM : 5404181140
Study Program : D-IV International Business Administration
College : Polytechnic State of Bengkalis

No.	Assessment Aspect	Weight	Value
1.	Dicipline	20%	90
2.	Responsibility	25%	90
3.	Adjustment /Adaptation	10%	90
4.	Work Result	30%	90
5.	General Behavior	15%	90
	Total (1+2+3+4+5)	100%	

Explanation:

Score : Criteria
81-100 : Excellent
71-80 : Very Good
66-70 : Good
61-65 : Good Enough
56-60 : Enough

Notes : Lebih semangat dalam bekerja , semoga sukses




Pekanbaru, June 30th 2022
Apprentice Supervisor


Suci Agustia Arnas

Appendix 5: Daily Activities







DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : March
 Week : 1
 Day : Wednesday - Saturday
 Date : March 02 - March 05, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Wednesday, March 02, 2022	Prepare receipt of Pety Tax Consultant according to its type. Such as parking receipts, transportation, official travel, spare parts, and expedition services.	Suci Agustia Arnas	
Thursday, March 03, 2022	Holiday (Bali's Day of Silence and Hindu New Year)	Suci Agustia Arnas	
Friday, March 04, 2022	Input the cost of parking receipts, transportation, official travel, spare parts, and expedition services into excel.	Suci Agustia Arnas	
Saturday, March 05, 2022	Prepare financial reports, Pph 21, Pph 23, Pph 25, Pph Article 4 (2) according to the company name.	Suci Agustia Arnas	






DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : March
 Week : 2
 Day : Monday - Saturday
 Date : March 07 - March 12, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, March 07, 2022	Prepare financial reports, Pph 21, Pph 23, Pph 25, Pph Article 4 (2) according to the company name.	Suci Agustia Arnas	
Tuesday, March 08, 2022	hollow out the paper and arrange it according to the type and company	Suci Agustia Arnas	
Wednesday, March 09, 2022	Archives of financial statements, Pph 21, Pph 23, Pph 25, Pph and Article 4 (2) according to the company folder	Suci Agustia Arnas	
Thursday, March 10, 2022	Archives of financial statements, Pph 21, Pph 23, Pph 25, Pph and Article 4 (2) according to the company folder	Suci Agustia Arnas	
Friday, March 11, 2022	Prepare company (customer) tax invoices according to the date and month	Suci Agustia Arnas	
Saturday, March 12, 2022	Prepare company (customer) tax invoices according to the date and month	Suci Agustia Arnas	







DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : March
 Week : 3
 Day : Monday - Saturday
 Date : March 14 – March 19, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, March 14, 2022	Permission	Suci Agustia Arnas	
Tuesday, March 15, 2022	Inputting receipt fees to be included in the ledger	Suci Agustia Arnas	
Wednesday, March 16, 2022	Inputting receipt fees to be included in the ledger	Suci Agustia Arnas	
Thursday, March 17, 2022	1. Unite the soft files of proof of report, proof of payment, billing ID and tax return according to the name of the company. 2. Print the soft file and make it one	Suci Agustia Arnas	
Friday, March 18, 2022	Print proof of report, proof of payment, billing ID and tax return according to the name of the company and make one	Suci Agustia Arnas	
Saturday, March 19, 2022	Recapitulate the current account of PT. Putra Sanjaya.	Suci Agustia Arnas	





DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : March
 Week : 4
 Day : Monday - Saturday
 Date : March 21 – March 26, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, March 21, 2022	Recap the bank statement of PT. Putra Sanjaya into excel.	Suci Agustia Arnas	
Tuesday, March 22, 2022	Recap of proof of withholding income tax article 4(2) PT. Hanindo Prima Abadi.	Suci Agustia Arnas	
Wednesday, March 23, 2022	Print proof of payment and proof of company report.	Suci Agustia Arnas	
Thursday, March 24, 2022	Print proof of payment and proof of company report.	Suci Agustia Arnas	
Friday, March 25, 2022	Input the cost of the receipt for the 2021 pety tax consultant into excel such as parking fees, expedition fees, transportation costs, official fees, spare parts costs, and food costs.	Suci Agustia Arnas	
Saturday, March 26, 2022	Input the cost of the receipt for the 2021 pety tax consultant into excel such as parking fees, expedition fees, transportation costs, official fees, spare parts costs, and food costs.	Suci Agustia Arnas	



DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : March
Week : 5
Day : Monday - Thursday
Date : March 28 – March 31, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, March 28, 2022	Print proof of report, proof of payment, billing id and SPT according to the name of the company and made one.	Suci Agustia Arnas	
Tuesday, March 29, 2022	Print proof of report, proof of payment, billing id and SPT according to the name of the company and made one.	Suci Agustia Arnas	
Wednesday, March 30, 2022	Recap and input the commission fee data of PT. Putra Sanjaya.	Suci Agustia Arnas	
Thursday, March 31, 2022	Recap and input the commission fee data of PT. Putra Sanjaya.	Suci Agustia Arnas	







DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : April
Week : 1
Day : Friday - Saturday
Date : April 01 – April 02, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Friday, April 01, 2022	1. Corporate tax invoice (customer) according to the date and year. 2. Checking the completeness of the tax invoice that has been prepared and adjusted to the tax register sheet on the domestic report.	Suci Agustia Arnas	
Saturday, April 02, 2022	1. Corporate tax invoice (customer) according to the date and year. 2. Checking the completeness of the tax invoice that has been prepared and adjusted to the tax register sheet on the domestic report.	Suci Agustia Arnas	





DAILY ACTIVITIES OF THE APPRENTICESHIP


Month : April
 Week : 2
 Day : Monday - Saturday
 Date : April 04 – April 09, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, April 04, 2022	Input recapitulation of delivery and acquisition of the company (customer).	Suci Agustia Arnas	
Tuesday, April 05, 2022	Input recapitulation of delivery and acquisition of the company (customer).	Suci Agustia Arnas	
Wednesday, April 06, 2022	Check the proof of company (customer) cut that is inputted according to the recap.	Suci Agustia Arnas	
Thursday, April 07, 2022	Check the proof of company (customer) cut that is inputted according to the recap.	Suci Agustia Arnas	
Friday, April 08, 2022	Check sales per customer company CV. Patin Prima.	Suci Agustia Arnas	
Saturday, April 09, 2022	Check sales per customer company CV. Patin Prima.	Suci Agustia Arnas	

DAILY ACTIVITIES OF THE APPRENTICESHIP






Month : April
 Week : 3
 Day : Monday - Saturday
 Date : April 11 – April 16, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, April 11, 2022	Assist the head of pety tax consultant in typing errors or deficiencies in customer tax reports reported by employees to be corrected.	Suci Agustia Arnas	
Tuesday, April 12, 2021	Assist the head of pety tax consultant in typing errors or deficiencies in customer tax reports reported by employees to be corrected.	Suci Agustia Arnas	
Wednesday, April 13, 2022	1. Compile proof of withholding final income tax article 4 (2) according to the date and name of the company. 2. Recap the proof of withholding the final income tax article 4 (2).	Suci Agustia Arnas	
Thursday, April 14, 2022	1. Compile proof of withholding final income tax article 4 (2) according to the date and name of the company. 2. Recap the proof of withholding the final income tax article 4 (2).	Suci Agustia Arnas	
Friday, April 15, 2022	Holiday (Good Friday)	Suci Agustia Arnas	

Saturday, April 16, 2022	1. Copy and paste the financial statements of PT. Putra Sanjaya into a different folder 2. Sort the financial reports from January to December into 1 excel folder.	Suci Agustia Arnas	
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DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : April
 Week : 4
 Day : Monday - Saturday
 Date : April 18 – April 23, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, April 18, 2022	1. Copy and paste the financial statements of PT. Putra Sanjaya into a different folder 2. Sort the financial reports from January to December into 1 excel folder.	Suci Agustia Arnas	
Tuesday, April 19, 2021	Separate the final Pph sheet CV. Persamnas.	Suci Agustia Arnas	
Wednesday, April 20, 2022	Checking corporate tax reports that have not been accrued to be repaired by employees.	Suci Agustia Arnas	
Thursday, April 21, 2022	Holiday (Kartini Day)	Suci Agustia Arnas	
Friday, April 22, 2022	1. Download a list of company (customer) tax returns on the online DJP website such as Pph 23 and Pph 25 in 2022. 2. Download proof of payment and proof of SPT report. 3. Arrange the file according to the company name.	Suci Agustia Arnas	
Saturday, April 23, 2022	1. Print a list of SPT proof of payment and proof of company reports (customers). 2. Compile the SPT list per company (customer).	Suci Agustia Arnas	

DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : April
 Week : 5
 Day : Monday - Saturday
 Date : April 25 – April 30, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, April 25, 2022	1. Print a list of SPT proof of payment and proof of company reports (customers). 2. Compile the SPT list per company (customer).	Suci Agustia Arnas	
Tuesday, April 26, 2021	Copy paste and compile reports on purchases, products and tax invoices of PT. Tannery Sejahtera Mandiri.	Suci Agustia Arnas	
Wednesday, April 27, 2022	Copy paste and compile reports on purchases, products and tax invoices of PT. Tannery Sejahtera Mandiri.	Suci Agustia Arnas	
Thursday, April 28, 2022	Permission	Suci Agustia Arnas	
Friday, April 29, 2022	Permission	Suci Agustia Arnas	
Saturday, April 30, 2022	Permission	Suci Agustia Arnas	







DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : May
Week : 1
Day : Monday - Saturday
Date : May 02 – May 07, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, May 02, 2022	Holiday (Eid Mubarak)	Suci Agustia Arnas	
Tuesday, May 03, 2021	Holiday (Eid Mubarak)	Suci Agustia Arnas	
Wednesday, May 04, 2022	Holiday (Eid Mubarak)	Suci Agustia Arnas	
Thursday, May 05, 2022	Holiday (Eid Mubarak)	Suci Agustia Arnas	
Friday, May 06, 2022	Holiday (Eid Mubarak)	Suci Agustia Arnas	
Saturday, May 07, 2022	Holiday (Eid Mubarak)	Suci Agustia Arnas	






DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : May
 Week : 2
 Day : Monday - Saturday
 Date : May 09 – May 14, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, May 09, 2022	Input company (customer) ledger into Microsoft excel.	Suci Agustia Arnas	
Tuesday, May 10, 2022	Input company (customer) ledger into Microsoft excel	Suci Agustia Arnas	
Wednesday, May 11, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in August into the Acosys application.	Suci Agustia Arnas	
Thursday, May 12, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in August into the Acosys application.	Suci Agustia Arnas	
Friday, May 13, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in September into the Acosys application.	Suci Agustia Arnas	
Saturday, May 14, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in September into the Acosys application.	Suci Agustia Arnas	






DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : May
 Week : 3
 Day : Monday - Saturday
 Date : May 16 – May 21, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, May 16, 2022	Holiday (Waisak Day)	Suci Agustia Arnas	
Tuesday, May 17, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in September into the Acosys application.	Suci Agustia Arnas	
Wednesday, May 18, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Oktober into the Acosys application.	Suci Agustia Arnas	
Thursday, May 19, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Oktober into the Acosys application.	Suci Agustia Arnas	
Friday, May 20, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Oktober into the Acosys application.	Suci Agustia Arnas	
Saturday, May 21, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Suci Agustia Arnas	



DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : May
 Week : 4
 Day : Monday - Saturday
 Date : March 23 – March 28, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, May 23, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Suci Agustia Arnas	
Tuesday, May 24, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Suci Agustia Arnas	
Wednesday, May 25, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Desember into the Acosys application.	Suci Agustia Arnas	
Thursday, May 26, 2022	Holiday (Ascension Day of Jesus Christ)	Suci Agustia Arnas	
Friday, May 27, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in Desember into the Acosys application.	Suci Agustia Arnas	
Saturday, May 28, 2022	Input the purchase tax invoice of PT. Sarana Kencana Mulya in November into the Acosys application.	Suci Agustia Arnas	




DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : May
Week : 5
Day : Monday - Tuesday
Date : May 30 – May 31, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, May 30, 2022	Print Invoice sales company (customer).	Suci Agustia Arnas	
Tuesday, May 31, 2022	Print Invoice sales company (customer).	Suci Agustia Arnas	






DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : June
Week : 1
Day : Wednesday - Saturday
Date : June 01 – June 04, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Wednesday, June 01, 2022	Holiday (Pancasila Day)	Suci Agustia Arnas	
Thursday, June 02, 2022	Input recapitulation of delivery and acquisition of the company (customer) in March 2022.	Suci Agustia Arnas	
Friday, June 03, 2022	Input recapitulation of delivery and acquisition of the company (customer) in March 2022.	Suci Agustia Arnas	
Saturday, June 04, 2022	Input sales tax invoice CV. Agung Jaya in January into the Acosys application.	Suci Agustia Arnas	







DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : June
 Week : 2
 Day : Monday - Saturday
 Date : June 06 – June 11, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, June 06, 2022	Input sales tax invoice CV. Agung Jaya in January into the Acosys application.	Suci Agustia Arnas	
Tuesday, June 07, 2022	Input sales tax invoice CV. Agung Jaya in February into the Acosys application.	Suci Agustia Arnas	
Wednesday, June 08, 2022	Input sales tax invoice CV. Agung Jaya in February into the Acosys application.	Suci Agustia Arnas	
Thursday, June 09, 2022	Input sales tax invoice CV. Agung Jaya in March into the Acosys application.	Suci Agustia Arnas	
Friday, June 10, 2022	Input sales tax invoice CV. Agung Jaya in March into the Acosys application.	Suci Agustia Arnas	
Saturday, June 11, 2022	Permission	Suci Agustia Arnas	







DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : June
Week : 3
Day : Monday - Saturday
Date : June 13 – June 18, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, June 13, 2022	Input sales tax invoice CV. Agung Jaya in April into the Acosys application.	Suci Agustia Arnas	
Tuesday, June 14, 2022	Input sales tax invoice CV. Agung Jaya in May into the Acosys application.	Suci Agustia Arnas	
Wednesday, June 15, 2022	Input sales tax invoice CV. Agung Jaya in May into the Acosys application.	Suci Agustia Arnas	
Thursday, June 16, 2022	Input sales tax invoice CV. Agung Jaya in June into the Acosys application.	Suci Agustia Arnas	
Friday, June 17, 2022	Input sales tax invoice CV. Agung Jaya in June into the Acosys application.	Suci Agustia Arnas	
Saturday, June 18, 2022	Input sales tax invoice CV. Agung Jaya in July into the Acosys application.	Suci Agustia Arnas	




DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : June
Week : 4
Day : Monday - Saturday
Date : June 20 – June 25, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, June 20, 2022	Input sales tax invoice CV. Agung Jaya in July into the Acosys application.	Suci Agustia Arnas	
Tuesday, June 21, 2022	Input sales tax invoice CV. Agung Jaya in August into the Acosys application.	Suci Agustia Arnas	
Wednesday, June 22, 2022	Input sales tax invoice CV. Agung Jaya in August into the Acosys application.	Suci Agustia Arnas	
Thursday, June 23, 2022	Input sales tax invoice CV. Agung Jaya in September into the Acosys application.	Suci Agustia Arnas	
Friday, June 24, 2022	Input sales tax invoice CV. Agung Jaya in September into the Acosys application.	Suci Agustia Arnas	
Saturday, June 25, 2022	Input sales tax invoice CV. Agung Jaya in October into the Acosys application.	Suci Agustia Arnas	

DAILY ACTIVITIES OF THE APPRENTICESHIP

Month : June
Week : 5
Day : Monday - Saturday
Date : June 27 – June 30, 2022

Day/Date	Description of Activities	Task Assignor	Signature
Monday, June 27, 2022	Input sales tax invoice CV. Agung Jaya in October into the Acosys application.	Suci Agustia Arnas	
Tuesday, June 28, 2022	Input sales tax invoice CV. Agung Jaya in November into the Acosys application.	Suci Agustia Arnas	
Wednesday, June 29, 2022	Input sales tax invoice CV. Agung Jaya in November into the Acosys application.	Suci Agustia Arnas	
Thursday, June 30, 2022	Input sales tax invoice CV. Agung Jaya in Desember into the Acosys application.	Suci Agustia Arnas	