

Optimization of Tax Invoice Recapitulation for Value Added Tax Reporting Efficiency

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ABSTRACT

This study aims to explore the optimization of input and output tax recapitulation through electronic invoices to improve the efficiency of Value Added Tax (VAT) reporting at PT X. The research employs a descriptive qualitative approach to analyze the effectiveness of the company's tax recapitulation process. Data were collected through semi-structured interviews with tax consultants and direct observation of the VAT reporting process at PT X, a building materials distribution company in Sidoarjo that collaborates with Enny Consulting Tax Firm. The results show that the implementation of electronic invoices enhances the efficiency of VAT reporting, although the achieved efficiency level is still limited to around 50% due to issues such as human error, limited human resources, and data discrepancies. The findings highlight the importance of staff training, synergy between accounting and taxation functions, and the use of software such as Accurate and Excel to improve reporting accuracy. The novelty of this study lies in its in-depth analysis of the tax recapitulation process at PT X and the specific strategies proposed for optimization. Future studies are recommended to involve more companies across various industries and stakeholders, including tax office officials and e-invoice system developers, to obtain a more comprehensive perspective on the challenges and solutions in optimizing VAT reporting.

Keywords: Electronic Invoice; Tax Consultant; Tax Recapitulation; Value Added Tax



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INTRODUCTION

The optimization of input and output tax recapitulation through the electronic invoice system has become increasingly relevant in the context of taxation in Indonesia, particularly for legally registered companies operating within a formal regulatory framework. Tax compliance in the formal sector plays a crucial role in increasing state revenue through Value Added Tax (VAT), which contributes approximately 30% of total national tax revenue (Hariani & Seventeen, 2025; Djufri, 2022). Nonetheless, ensuring precise and timely reporting of VAT is essential not only for compliance with regulatory standards but also for fostering a climate of trust between taxpayers and tax authorities. The efficiency of tax reporting and compliance serves as a vital component in strengthening public finances and enhancing government capacity to deliver essential services to the populace. However, many companies, including PT X, continue to face significant challenges in the tax recapitulation process due to the use of manual procedures, which can lead to recording errors, reporting delays, and data inaccuracies that directly affect tax obligations. To analyze this phenomenon, this study explicitly employs agency theory, which explains how information asymmetry between management as the agent and owners or regulators as the principal can arise. In this context, manual tax processes can intensify such asymmetry, thereby increasing the risk of non-compliance, reporting inaccuracies, and ineffective monitoring.

The implementation of the electronic invoice (e-Invoice) system represents a strategic step by the government to improve the efficiency and transparency of tax reporting. Nevertheless, the process of input and output tax recapitulation still encounters both technical and administrative obstacles, particularly in collecting and processing large volumes of transaction data originating from multiple divisions. In the case of PT X, a company with high transaction volume and diverse operational activities issues such as data entry errors, delays in obtaining supporting documents, and limited human resources remain major barriers. These conditions highlight a research gap regarding the effectiveness of the electronic invoice system in achieving optimal tax recapitulation.

Prior research has shed light on different facets of e-Faktur adoption and its impact on tax compliance, but important gaps remain. Situmorang *et al.* (2022) demonstrated that implementing e-Billing and e-Faktur significantly improves taxpayer compliance in KPP Pratama Medan Petisah, but their study primarily focused on survey data and did not deeply examine internal recapitulation workflows within companies. Similarly, Nurdiansyah *et al.* (2021) analyzed e-invoice implementation at PT TT Metals Indonesia and found that while the adoption of tax invoices led to a decrease in losses due to input tax corrections, issues such as system dependence, internet connectivity, and the inadequacy of taxpayer skills were significant hurdles. Their study pointed out that while there was a decrease in losses due to corrections, they did not analyze how these operational problems affect the overall input-output tax recapitulation process across multiple divisions. Furthermore, Achmad (2022) studied e-Faktur implementation at KPP Pratama Bandung Tegallega and observed enhanced compliance among Pengusaha Kena Pajak, yet her focus remained on compliance metrics rather than on process-level efficiency or cross-department coordination in high-volume firms. Siahaan *et al.* (2024) examined how tax knowledge and the application of e-Faktur influence taxpayer compliance, with tax sanctions as a moderating variable, but they did not analyze how companies manage the recapitulation of input and output VAT data. Lastly, Biswan & Malelak (2025) proposed efficiency strategies to reduce waste in tax invoice processes through a lean management accounting framework; however, their conceptual and managerial focus does not empirically address large companies with multi-division VAT recapitulation challenges.

Therefore, a clear research gap emerges: while existing studies have addressed compliance, system usability, tax knowledge, and lean process improvement, very few investigate how high-transaction, multi-divisional companies optimize the input-output tax recapitulation workflow under e-invoice systems. In particular, issues such as cross-division data integration, delays in collecting supporting documents, staff capacity constraints, and internal coordination have not been sufficiently explored.

This study fills that gap by conducting an in-depth qualitative case analysis of PT X and its collaboration with Enny Consulting Tax Firm, focusing on how e-invoice implementation can be optimized to enhance the input-output recapitulation process, reduce errors, minimize delays, and ultimately improve VAT reporting efficiency. By examining these critical aspects, this research aims to contribute to the existing literature by bridging the identified gaps and providing actionable insights for policymakers and practitioners involved in tax compliance and administration in Indonesia.

The novelty of this study lies in its in-depth analysis of the tax recapitulation process at PT X, focusing on how Enny Consulting Tax Firm contributes to designing optimization strategies for VAT reporting. The main objective of this research is to explore how the implementation of the electronic invoice system can enhance the efficiency of VAT reporting through improvements in the input and output tax recapitulation process. A qualitative approach is employed to gain a comprehensive understanding of the experiences, challenges, and adaptive strategies undertaken by PT X and its tax consultants.

Theoretically, this study contributes to the growing body of literature on taxation digitalization and its impact on the effectiveness of corporate tax management. As the adoption of e-invoicing evolves globally, understanding its local implications can provide insights into how similar strategies could be effective in varying regulatory contexts. Practically, the findings may serve as a reference for policymakers in formulating more responsive tax policies that integrate technological advancements to strengthen transparency and accountability in the digital era. Successful integration of the electronic invoice system not only enhances compliance rates but also fosters a more transparent relationship between tax authorities and corporations by reducing the scope for inaccuracies and fraudulent activities. Therefore, this study holds relevance not only for academics and tax practitioners but also for stakeholders in both the private sector and government institutions striving to optimize technology-based taxation systems, ultimately paving the way for a more robust financial ecosystem.

In summary, the optimization of the input and output tax recapitulation process through the electronic invoice system in Indonesia is a crucial subject of study, particularly against the backdrop of the challenges faced by companies like PT X. A thorough understanding of these dynamics may pave the way for more effective tax management practices, benefiting both the entities involved and the overall fiscal health of the nation. Bridging the gaps in process efficiency and improving taxpayer engagement are fundamental steps toward enhancing compliance and maximizing tax revenues, creating a thriving environment for sustainable economic growth.

LITERATURE REVIEW

Accounting Information System Theory

According to Wilkinson (2000) in Derina Ndruru (2023), Accounting Information System Theory explains that an accounting information system is a system that collects, records, stores, and processes data to produce financial information relevant to management decision-making and external reporting. In the context of taxation, this system helps

generate accurate and timely tax information, including in terms of VAT reporting through e-Invoicing. Accounting information systems rely on three main elements, namely input (transaction data), process (processing and classification), and output (financial and tax reports). With the implementation of a good information system, companies can optimize their tax management and minimize the risk of errors that can impact tax compliance.

Agency Theory

The Agency Theory proposed by C. Jensen & H. Meckling, n.d.(2000) states that the relationship between the principal (owner) and the agent (manager) can lead to conflicts of interest when the objectives of each party differ. In the context of this study, KKP KJA Enny Consulting acts as an agent that assists PT X (the principal) in preparing and reporting its tax obligations. In order for reporting to be carried out efficiently and accurately, information transparency, clarity of roles, and intensive communication between the consultant and the company are required. With the agency theory approach, an effective working relationship between the two parties will minimize the risk of information asymmetry and increase the efficiency of tax reporting.

Value Added Tax (VAT) in Indonesia

Value Added Tax (VAT) in Indonesia serves as the foundation for the collection of taxes on the consumption of goods and services, as regulated in Law No. 42 of 2009. This tax is a major source of government revenue because it is imposed at every stage of production and distribution (Wijaya & Arsini, 2021). The VAT structure consists of two main components: input tax and output tax. Input tax refers to the tax paid by business entities during the purchase of taxable goods or services, while output tax refers to the tax collected by businesses from the sale of taxable goods or services.

The e-Invoice system introduced by the Directorate General of Taxes not only functions to create, send, and store tax invoices electronically, but also plays an important role in improving tax reporting accountability and facilitating the audit process by the tax authorities (Eddy *et al.*, 2023). The research by Eddy *et al.* (2023) shows that digital technology in taxation, including e-Invoicing, significantly affects taxpayer compliance. The results of the study are reflected in increased accuracy in tax reporting and data reconciliation between input and output taxes, which is very important in tax administration.

In the context of tax recapitulation, a study by Pujilestari *et al.* (2021) emphasizes that tax socialization and good quality tax services are factors that support taxpayer compliance. Through improvements in service and the provision of clear information on tax regulations, the researchers hope that taxpayers will increase their compliance in fulfilling their tax obligations (Pujilestari *et al.*, 2021). This research supports the idea that the quality of the tax administration system and good relations between the tax authorities and taxpayers will create a highly conducive environment for tax compliance.

While e-Invoice has enhanced efficiency, various implementation challenges remain. Balisa *et al.* (2024) identified difficulties in adopting management information systems across business sectors, offering insights into potential obstacles in e-Invoice implementation. Complementary research by Indriana *et al.* (2023) on e-registration, e-filing, and e-billing during the COVID-19 pandemic demonstrated that integrated e-tax systems contribute positively to reporting efficiency.

Overall, Indonesia's VAT system, which includes input tax, output tax, e-Invoicing, and the challenges of its implementation, shows how taxation can be optimized

through the application of technology and integrated systems. The system aims not only to simplify tax administration but also to increase transparency and accountability in the tax reporting process. In this case, e-Invoicing plays a key role as an innovation that changes the way companies record and report their taxes. This study provides a comprehensive overview of the optimization of e-Invoicing recapitulation, which not only has the potential to improve the efficiency of corporate VAT reporting but also to minimize errors in manual reporting processes.

RESEARCH METHOD

This study uses a descriptive qualitative method to analyze the process of recapitulating input and output taxes in the e-Invoice system and evaluate its effectiveness in improving the efficiency of Value Added Tax (VAT) reporting at PT X. This method was chosen because it provides a systematic and accurate description of real-world phenomena without manipulating variables, especially in the context of tax management and reporting. The object of this study is the process of recapitulating input and output taxes in the e-Invoice system at PT X, a company engaged in the construction industry. The construction sector is particularly significant in terms of VAT compliance, as it has historically faced challenges related to transparency and reporting accuracy. Therefore, understanding how e-Invoice systems function within this industry is essential for improving overall compliance rates and streamlining reporting processes.

Data was obtained through semi-structured interviews and direct observation. Semi-structured interviews were conducted on Saturday, June 7, 2025, with staff at the tax consulting firm responsible for PT X's taxation. This interview technique allows researchers to follow a structured set of questions while giving respondents the freedom to explain their answers (Fatimah & Heriyanto, 2022). Such flexibility in responses enables a richer understanding of the staff's experiences and insights during the process of VAT reporting and compliance. Informants included essential staff involved in recording, recapitulating, and reporting VAT for PT X, providing valuable perspectives on how the e-Invoice system has influenced their daily operations and compliance efforts. Additionally, direct observations were conducted on-site to analyze workflows and identify potential challenges in the e-Invoice system. This approach helps ensure that the data reflects the actual practices and problems that occur during the VAT reporting process.

The collected data was analyzed using descriptive analysis, where the results of interviews and observations were presented systematically to identify obstacles and evaluate the effectiveness of the tax recapitulation process. This analytical approach is beneficial because it allows for the summarization of key findings and aspects of the data while also bringing to light significant challenges encountered during the VAT reporting cycle. Descriptive analysis is useful for summarizing and highlighting important information from qualitative data, enabling the study to provide a comprehensive understanding of the dynamics involved in VAT management at PT X. The use of descriptive qualitative methods ensures that the research findings are grounded in real-world experiences, making them more applicable for both academic discourse and practical policymaking.

Collectively, the application of a descriptive qualitative method, supported by semi-structured interviews and observational techniques, provides a robust framework for understanding the complexities of the e-Invoice system and its implications for VAT compliance. This research could contribute valuable insights into how electronic invoicing can be better utilized within the construction sector and other industries facing

similar challenges in tax management and efficiency. The potential for enhanced compliance through the implementation of e-Invoice systems is significant, especially in a country where VAT constitutes a sizable portion of government revenue. Understanding these dynamics not only helps in promoting better corporate practices but also enables policymakers to create more effective regulations that can further enhance tax compliance in the digital age.

RESEARCH RESULTS

E-Invoice Recapitulation Process

Based on the interview results, the e-Invoice recapitulation process at PT X is carried out in several stages. This process begins with the systematic collection of all input and output tax invoices, which serves as the foundational step for effective tax reporting. Following this initial collection, it is essential to match the gathered data with the information that has been entered into the e-Invoice application. This matching process plays a critical role in ensuring that no data is missing or incorrect before submitting the Value Added Tax (VAT) Periodic Tax Return (SPT Masa). The importance of this step cannot be overstated, as any discrepancies at this stage could result in compliance issues that affect PT X's tax obligations.

In addition to utilizing the e-Invoice application, PT X also employs the Accurate accounting system for recording financial transactions. This dual system approach allows for comprehensive financial management, ensuring that all aspects of tax reporting are adequately covered. The final recapitulation is typically carried out manually using Microsoft Excel, which facilitates the monthly review and verification of data. This manual intervention serves as a final check to ensure the accuracy of the data before submission. Output tax invoices are generated by PT X themselves, while Enny Consulting Tax Firm plays a crucial supervisory role. The firm assists in the data entry and validation processes that occur prior to the reporting stage, ensuring compliance and accuracy in the data reported to tax authorities.

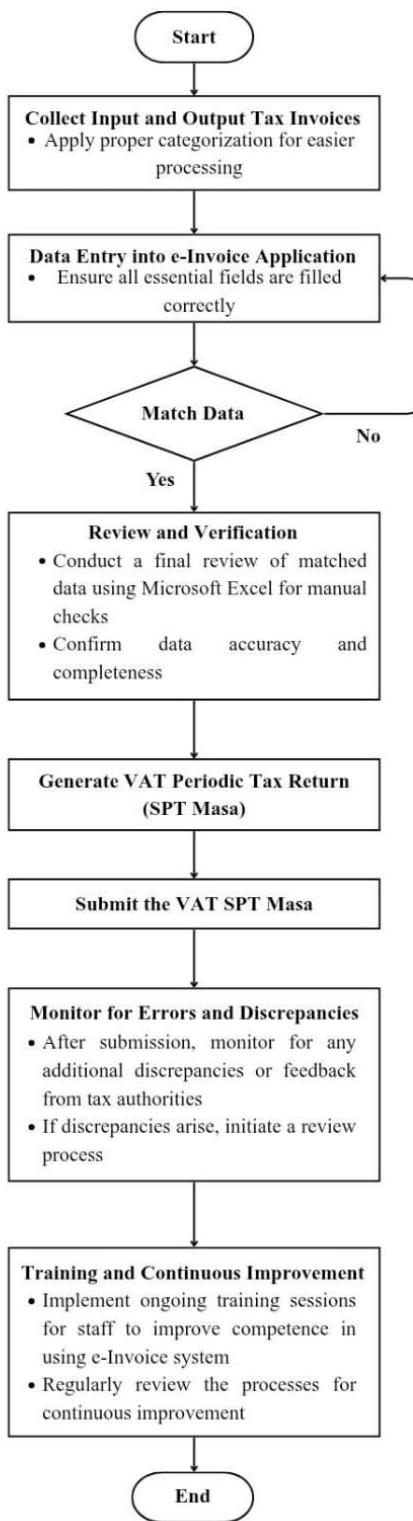


Figure 1. Flowchart of the E-Invoice Recapitulation Process in Enny Consulting Tax Firm
Source: Own Compilation, 2025

The Role of E-Invoice Recapitulation in Improving VAT Reporting Efficiency

The interview results reveal that the implementation of the e-Invoice system has had a significant impact on improving the efficiency of Value Added Tax (VAT) reporting at PT X. Prior to the adoption of the e-Invoice system, tax reporting involved a cumbersome and time-consuming manual process that required direct visits to the tax

office along with a heavy reliance on physical paperwork. This traditional approach not only consumed a considerable amount of time but also placed immense strain on employees who had to juggle these demanding tax reporting tasks with their regular job responsibilities. Many employees found themselves grappling with the overwhelming demands of their roles, which often led to delays in submitting tax reports and increased stress levels within the workplace environment.

Despite these advancements, the level of efficiency achieved has not yet reached its maximum potential. Insights from the interviews indicate that efficiency has increased by approximately 50%, yet there remain instances of input errors, data discrepancies, and various technical issues. These ongoing challenges still require additional time for corrections and adjustments, which hinders the overall improvement in reporting efficiency. As a result, continuous monitoring and training are necessary to maximize the benefits of the e-Invoice system and minimize disruption during the tax reporting process.

Moreover, the importance of training cannot be overstated in this context. Ongoing education and skill enhancement for the employees who utilize the e-Invoice system are crucial to help them adapt to these technological changes effectively. Tailored training sessions can empower staff to understand the nuances of the e-Invoice process better, reduce the likelihood of input errors, and mitigate any technical issues that arise. By fostering a culture of continuous learning and providing adequate support, PT X can significantly maximize the benefits of the e-Invoice system while minimizing disruptions during the tax reporting process.

Challenges and Strategies to Improve Reporting Quality

The main challenge in the e-Invoice recapitulation process at PT X is the inherent discrepancy between recorded transactions and the invoices issued. Such discrepancies can stem from various sources, including human error related to incorrect transaction codes or inaccurate nominal values. Additionally, technical difficulties can arise, particularly during the data import process when utilizing CSV (Comma Separated Values) files. This highlights the critical necessity for meticulous data management practices to ensure accuracy and compliance.

Furthermore, a significant gap exists in the understanding between accounting and tax staff. The accounting team often demonstrates a lack of comprehensive knowledge regarding the taxation aspects of transaction recording, while the tax professionals have a limited understanding of the accounting principles that govern VAT recognition and calculation. This disconnect leads to differences in timing and nominal value between the records managed by the accounting department and the tax reports, potentially causing errors in VAT returns that could attract scrutiny from the tax authorities.

To mitigate these issues, Enny Consulting Tax Firm has implemented several pragmatic strategies aimed at enhancing the quality of reporting. These strategies include conducting comprehensive data checks prior to submission, filing VAT revisions in the event errors are discovered, and providing targeted technical guidance and continuous education to company personnel. Educational sessions cover essential topics such as regulatory updates, changes in VAT rates, proper usage of “Other Values” as the basis for taxation, and detailed technical instructions for using the e-Invoice and Coretax systems. The consultant also recommends incorporating the CSV import method to reduce the risks associated with manual data entry, which can introduce input errors that compromise the integrity of reported data.

Field Empirical Study

Field observations further reveal that the combination of the Accurate accounting system, the e-Invoice tool, and manual recapitulation via Excel effectively supports the VAT reporting process. The digital integration of these systems has significantly improved reporting efficiency, contributing to streamlined workflows that benefit the organization as a whole. This integration allows for a more cohesive interaction between different components of the accounting infrastructure, ultimately making the tax reporting process more manageable and less prone to errors. However, it is essential to note that some technical obstacles still persist, which necessitates ongoing improvements and adjustments to the processes involved.

Through these empirical observations, it is clear that while the implementation of e-Invoice systems at PT X has notably reduced the manual labor involved in tax reporting and increased efficiency, there remains a continuous need for vigilance in monitoring potential technical issues. It is not sufficient to rely solely on the technological advancements provided by the e-Invoice system; regular assessments are crucial to identify and rectify any deficiencies that may arise. This proactive approach aids in ensuring that all employees are equipped and prepared to handle any unforeseen challenges.

Furthermore, regular updates to training and system capabilities will ensure that PT X can sustain and further enhance the efficiency gained through these digital tools. Ongoing professional development and training initiatives for staff members play an essential role in this regard, as they help reinforce knowledge and awareness of updates or changes within the e-Invoice system. This investment in human capital goes a long way toward ensuring that the workforce feels competent and confident in using the tools at their disposal, thus leading to a smoother and more effective VAT reporting process.

DISCUSSION

Implementation of Recapitulation as a Control Mechanism and Application of Agency Theory

The results of the study reveal that the involvement of Enny Consulting Tax Firm in the validation and supervision processes reflects the principles of Agency Theory. In this context, tax consultants function as agents tasked with assisting the principals, which in this case is PT X, to ensure that tax reporting is both accurate and compliant with regulatory standards. This collaborative approach helps to align the interests of both parties, thereby reducing the potential for conflicts in tax management. Moreover, the e-Invoice recapitulation process itself serves as an internal control mechanism that mitigates the risk of reporting errors. Such safeguards are crucial, as inaccuracies in tax reporting can lead to significant financial repercussions for the principal. Therefore, the structured interaction between PT X and Enny Consulting fosters an environment conducive to maintaining integrity and transparency in tax compliance.

The structured interaction between PT X and Enny Consulting cultivates an environment that encourages integrity and transparency in tax compliance. This type of professional engagement exemplifies how agency relationships can enhance operational effectiveness within an organization, especially in areas requiring specialized knowledge and expertise. The collaboration not only ensures compliance with existing legal frameworks but also fosters a proactive culture surrounding accountability and diligent management of tax obligations.

Efficiency of Accounting Information Systems and Data Integration

From the perspective of Accounting Information Systems (AIS) theory, the enhanced efficiency achieved through the e-Invoice recapitulation process demonstrates how a well-designed information system can yield relevant and reliable tax information. This is essential for informed decision making and fiscal management within the organization. Specifically, the integration between the existing accounting system and the e-Invoice serves to streamline data access and analysis, creating a more efficient workflow. Furthermore, the manual recapitulation conducted through software such as Microsoft Excel acts as an additional layer of control that helps in verifying data accuracy and ensuring that the reported information aligns with internal records.

These findings support Derina Ndruru (2023) statement that e-Invoices offer real benefits in improving VAT reporting efficiency. The study found that e-Faktur speeds up the reporting process, minimizes data input errors, and improves taxpayer compliance in periodic VAT submissions. Therefore, the recapitulation process is not only administrative but plays a key role in building an efficient and accountable tax information system.

In conclusion, the integration of e-Invoice within the broader financial reporting ecosystem of an organization exemplifies the principles laid out in AIS theory. It illustrates how leveraging technology can bridge gaps in the tax compliance landscape, minimize risks associated with inaccuracies, and support strategic decision-making processes. By enhancing both efficiency and reliability, this approach fundamentally transforms the way organizations manage their tax responsibilities, benefiting not only compliance outcomes but also the strategic positioning of the company in the market.

Challenges and Mitigation Strategies in VAT Reporting

The challenges identified at PT X, including data inconsistencies, input errors, and comprehension differences among various departments, indicate a notable information imbalance between agents and principals, consistent with agency theory. This imbalance can lead to inefficiencies in the tax reporting process. To effectively address these issues, the mitigation strategies implemented by Enny Consulting Tax Firm include providing technical assistance and fostering coordination among the different teams involved in tax reporting. These strategies are essential in reducing agency risks and enhancing the overall quality of the tax reporting process.

Moreover, interventions aimed at optimizing systems are critical to ensuring that all parties involved fully understand their roles and responsibilities regarding tax compliance. Understanding these roles is imperative to minimizing miscommunication and ensuring that all team members work towards common objectives. Training sessions and workshops designed to improve the accounting and tax staff's knowledge about tax principles and procedures have been implemented to bridge the existing knowledge gap. These educational initiatives not only aim to enhance technical proficiency but also foster a culture of collaboration and shared knowledge. By promoting an environment of continuous education and technical support, the consulting firm aims to equip PT X's personnel with the necessary tools to navigate the complexities of tax reporting more effectively, thereby promoting a stronger foundation for compliance.

Ultimately, addressing these challenges through strategic interventions enhances VAT reporting efficiency and strengthens the cooperative relationship between the consultants and the client. This collaborative framework fosters greater accountability and accuracy in tax compliance, aligning with the broader objectives of both involved parties.

CONCLUSION

Based on the results of interviews and thorough analysis, this study concludes that the e-Invoice recapitulation process at PT X, with substantial support from Enny Consulting Tax Firm, has a positive impact on the efficiency of Value Added Tax (VAT) reporting. However, it is important to note that several challenges still persist that can impede optimal performance. The involvement of consultants has proven to be critical in assisting the reporting process and providing ongoing education to internal staff members. While the transition from manual to digital reporting via the e-Invoice system facilitates a more streamlined process, the overall effectiveness of this system is significantly influenced by the competence and expertise of the human resources responsible for managing it.

At PT X, the combined utilization of digital tools, specifically the Accurate accounting system and Microsoft Excel for manual recapitulation, has not yet reached its full potential. This realization is largely attributed to a lack of comprehensive understanding between the accounting and tax functions, resulting in inconsistencies in annual reporting that could have serious ramifications for compliance. Currently, the efficiency level of the e-Invoice recapitulation process is estimated at around 50%. This figure is swayed by various factors, including labor constraints, the high volume of transactions processed, and the occurrence of human errors throughout the reporting process. As a solution to enhance overall efficiency, it is essential to strengthen human resource capacity through continuous training initiatives and to improve coordination between the accounting and tax divisions. Such efforts would help foster better alignment, particularly in revenue recognition practices.

In the context of compliance and regulatory adherence, Enny Consulting Tax Firm plays a pivotal role as a technical advisor. By providing the latest updates on regulatory changes and ensuring that PT X stays compliant in its reporting processes, the consulting firm mitigates the risks associated with potential inaccuracies. However, improving effectiveness further requires an active involvement from the client, emphasizing the need for closer collaboration throughout the entire process. This collaboration should extend beyond mere reporting phases to include crucial aspects such as data entry and the strategic formulation of tax strategies.

This study also acknowledges its limitations, notably its constrained scope and data sources, which focus exclusively on one company, PT X. The qualitative interviews conducted with employees and representatives from Enny Consulting Tax Firm add valuable insights, but they also introduce limitations in terms of generalization. The findings may not adequately represent the diversity of e-Invoice recapitulation practices observed across various companies operating at different scales, within various industries, or structured under unique organizational frameworks. Additionally, the data relies heavily on the perceptions of participants, which may introduce a degree of subjectivity when assessing efficiency and identifying technical challenges within the reporting processes.

For future research endeavors, it is strongly recommended that studies expand their scope by involving multiple companies across diverse industries. Such an approach would provide more comprehensive insights into the effectiveness and efficiency of e-Invoice recapitulation processes. Moreover, including the perspectives of tax office officials or developers of the e-Invoice system may further enrich the analysis. Employing a quantitative research approach could facilitate a more objective measurement of system efficiency and effectiveness, supported by direct observations of the recapitulation and reporting processes. This could help identify best practices that could be implemented more broadly, enhancing overall compliance and efficiency in VAT reporting.

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