

Digitalization of Asset Maintenance Billing through a Vendor Invoicing Portal: Evidence from PT PLN (Persero) UPT Cilegon

Mochamad Ikhsan^{1*}

¹Faculty of Economics and Business, Sultan Ageng Tirtayasa University

*Corresponding: mochamadikhsan716@gmail.com

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Abstract

Every company has assets, one of which is equipment or several other facilities that must be properly maintained so that these assets can be used for a long period of time. Every asset maintenance activity that has been carried out will definitely pay a bill for the completion of the maintenance, the bill will be managed by the company in the financial sector effectively and efficiently. Therefore, PT PLN (Persero) UPT Cilegon uses the vendor invoicing portal website to pay bills for asset maintenance to vendors. The purpose of this research is to find out about the vendor invoicing portal website and how PT PLN (Persero) UPT Cilegon applies the website to pay asset maintenance bills to vendors. This research uses a qualitative method, which shows the actual situation that occurred during the internship activities. This study found that PT PLN (Persero) UPT Cilegon can manage asset maintenance bills effectively and efficiently by using the vendor invoicing portal website

Keywords: Vendor Invoicing Portal, Asset Maintenance, Billing

1. Introduction

A company typically has numerous tools and facilities that drive its daily operations. These tools and facilities are crucial assets that support everyday activities and need physical maintenance to function optimally. Asset maintenance can be efficiently managed using a computerized information system that consolidates asset data and maintenance records into a single database. This system ensures that information about the assets, their maintenance schedules, costs, and other details are well-organized, allowing for more systematic and timely asset upkeep.

Every organization, whether private or governmental, whether a business entity, government office, or educational institution, possesses assets such as goods, equipment, and facilities. These assets are vital resources that contribute significantly to the institution's performance. Proper identification, management, and maintenance of these assets are essential to keep them in optimal condition. Ineffective asset maintenance can disrupt business

operations due to damaged assets or facilities. Therefore, a systematic approach to asset maintenance is necessary to prevent issues with poorly maintained tools and facilities.

In the economic realm, payment systems play a crucial role in every transaction. With the rapid advancement of technology, the need for quick, seamless, and secure payment systems has become more critical, especially as transaction volumes and associated risks increase. A successful payment system can enhance the financial and banking sectors, while failures or inefficiencies in the payment system can negatively impact economic stability. Technological advancements have significantly influenced payment systems, shifting from cash transactions to more economical and efficient non-cash payments. Non-cash payments do not involve physical currency (coins and banknotes) but instead leverage innovations in electronic payments. These electronic payments utilize information technology and communication networks.

Alongside modern technological advancements, many processes have been increasingly automated, gradually replacing tasks once performed manually by humans. Information technology encompasses various aspects such as process management, computer software, information systems, hardware, programming languages, and data construction (Harahap, 2016). It plays a vital role in meeting the ever-growing needs of people, from communication, learning, and reading the news to conducting transactions and much more.

In recent years, technology has rapidly evolved. Previously, people were familiar with postal services, analog telephones, typewriters, or telegrams. Today, however, these are becoming obsolete, replaced by smartphones, tablets, the internet, and other advanced tools due to continuous technological innovation.

The business world is also becoming increasingly competitive, with more companies emerging, whether state-owned, private, or foreign. A company is considered effective and efficient if it can manage its resources appropriately (Nur Eliza, 2019).

Amid post-pandemic recovery, PT PLN (Persero) achieved a net profit of IDR 14.4 trillion in 2022. This achievement results from a transformation in financial governance, focusing on prudence, accountability, effectiveness, efficiency, and improved customer service. PLN's CEO, Darmawan Prasodjo, explained that through innovative programs like the cash war room, spend control tower, centralized payment, and centralized planning, PLN has enhanced visibility and maintained optimal efficiency, ensuring the company's financial health and sustainability.

According to Darmawan, the proactive debt management strategy allowed PLN to accelerate debt principal repayments even before maturity, reducing interest and financial burdens by IDR 10 trillion over the past two years, from IDR 27 trillion in 2020 to IDR 20 trillion in 2021 and down to IDR 17 trillion in 2022. This performance earned PLN the title of best debtor from Indonesia's Ministry of Finance for three consecutive years (2020, 2021, and 2022).

In addition to financial governance transformation, PLN continues to undergo comprehensive transformation. Despite the significant increase in primary energy commodity prices, PLN successfully implemented a digital monitoring system integrated with the Directorate General of Mineral and Coal of the Ministry of Energy and Mineral Resources, transforming the primary energy oversight system from focusing on unloading points to

loading points. As a result, the primary energy supply chain is now stronger than in previous years, with availability exceeding 20 Days of Operation (HoP).

Besides enhancing electricity supply reliability for customers, PLN has also developed a user-friendly, fast, and integrated customer service system through the Super Apps PLN Mobile. This application offers various features, including new installation services, power upgrades, and customer complaints, all integrated into a single platform. In the past, PLN's customer service processes were complex, fragmented, and manual, leading to slow service, poor record-keeping, and a lack of measurement. Customers could not communicate directly with PLN. Through transformation, PLN streamlined, simplified, and digitized its business processes, allowing all processes to be monitored in real-time. PLN also provides a digital communication channel, enabling the company to respond quickly to any challenges or issues, resulting in faster service delivery.

2. Literature Review

Payment

In general, payment can be defined as the process of exchanging value, usually in the form of money, to obtain a good, service, or other property. This is a financial transaction where an individual or entity pays another party in exchange for something provided or received. Payment is a process of exchanging value, typically in monetary form, to acquire goods, services, or other property. It is a financial transaction commonly conducted in daily life and business activities. Payments can be made in cash, using credit or debit cards, bank transfers, checks, or other digital payment methods. The purpose of payment is to conduct business transactions, pay bills, fulfill financial obligations, or acquire desired goods or services. In a business context, payment also refers to the financial management process involving the handling of company funds to meet required payment obligations.

The definition of a payment system according to Law No. 23 of 1999, Article 1 Paragraph 6, is a system that includes a set of rules, institutions, and mechanisms used to carry out the transfer of funds to fulfill obligations arising from economic activities. The Payment System was born alongside the concept of 'money' as a medium of exchange or intermediary in the transaction of goods, services, and finances. Principally, the payment system involves three stages of processing: authorization, clearing, and final settlement. The Payment System continues to evolve alongside the evolution of money, driven by three key elements: technological innovation & business models, societal traditions, and regulatory policies. Payment tools initially began with a barter system of goods being traded. Problems arose when two people wanted to trade but could not agree on the value of the exchange, or one party did not particularly need the goods being offered. To address this issue, humans developed commodity money. Commodity here refers to basic goods that are needed by nearly everyone, such as salt, tea, tobacco, and grains. Livestock was used as commodity money between 900 to 6000 BC. Grains, vegetables, and plants were later also used as commodity money after the rise of agricultural cultures. Primitive money began to be used around 1200 BC in the form of shellfish shells or other animal shells. The Chinese began producing cowrie shell imitations made of metal and copper. Around 100 BC, pieces of white deer skin of a certain size and color

were also used as a means of payment. Paper money began to be used as a payment method, with Sweden being the first country in Europe to use paper money in 1661 after a paper mill was established in Spain in 1150.

The purpose of payment is the reason or intent behind a financial transaction. This purpose can vary, ranging from purchasing goods or services, paying bills, transferring funds to others, investing, to sending donations or aid. Each transaction has a specific purpose that the paying party aims to achieve.

In the book "Payment System Policy in Indonesia" (2003) by Sri Mulyati Tri Subari and Ascarya, three roles of the payment system in the economy are explained:

1. As an important element in the financial infrastructure of an economy to support financial stability.
2. As a crucial channel in effective economic control, especially through monetary policy.
3. As a tool to promote economic efficiency.

From these three roles, it can be concluded that the role of the payment system in an economy is to maintain financial and banking stability, serve as a transmission of monetary policy, and act as a tool to enhance the economic efficiency of a country. The payment system can be made easier with several components. These components include:

4. Fund transfer: By using a fund transfer system, funds can be transferred from one bank to another or within the same bank.
5. Payment instruments: Payment instruments can accept payments in both cash and non-cash forms.
6. Payment channels: These include teller inputs, mobile banking, ATMs, internet banking, telephone banking, and EDC or electronic data processing.
7. Regulators: Authorities who have the power to establish rules, policies, and other binding provisions for all parts of the payment system itself.
8. Operators: An institution responsible for ensuring that all transactions are completed to the end.
9. Authorized organizations: Organizations that carry out the payment process, such as the central bank. Meanwhile, the interest lies in the capital market organizations.

Bills

Bills are charges that customers must pay if they use or utilize certain services and facilities. These bills may include fines, interest, administrative fees, and other costs. Bills are generally defined as documents containing the right of the biller to receive payment in money or other forms from the billed party. These bills can pertain to facilities, items, or other matters used by the billed party. Bills also contain details about the facilities or goods that have been used by the billed party and the amount that must be paid. The definition of a bill according to several experts includes:

- A. According to Soemarso (2004:338), a bill is a practice by companies to grant concessions to customers at the time of sale. These concessions are typically in the form of allowing customers to pay later for goods or services sold.
- B. According to Warren Reeve and Fess (2005:404), a bill includes all claims in the form of money against another party, including individuals, companies, or other organizations.

Considering the definitions above, it can be concluded that bills represent the right of every company to its customers to engage in credit transactions according to an agreed contract within a specific timeframe.

Although there are many additional sources for bills, the largest amount usually comes from the sale of goods or services. Companies typically have two types of bills:

- A. Bills not supported by written promises are called receivables.
- B. Bills supported by written promises are called promissory notes.

Billing is an act of notifying someone to remind them that they still have an obligation that needs to be paid (Bustami, 2006; Kusandi, 2019; Mardiasmo, 1987). In billing, there are procedures that must be followed to remind someone about their obligation. The procedures include:

- A. Preparing all documents and reports related to receivables held by the company or specific individuals. These documents and reports pertain to receivables.
- B. Contacting the individual by phone to explain that they still have an obligation that must be paid.
- C. Confirming and arranging a meeting according to a previously agreed schedule.
- D. The indebted party must first make payment according to the agreement letter.
- E. The vendor will return the guarantee provided by the indebted user and issue a letter stating that the indebted user has made payment, thereby clearing their debt to the vendor.

Based on the billing procedures, it can be concluded that billing should focus on periodically or continuously reminding the indebted party so that the user constantly remembers the debt they owe and feels that the debt must be paid. (Alisia Mandasari, 2023).

Bills in PLN are divided into two categories:

- A. Investment Bills refer to the right to receive a certain amount of money as a result of investments. This may take the form of interest, dividends, royalties, or other benefits from investments.
- B. Operational Bills refer to a document provided by the seller to the buyer as a request for payment for goods or services that have been purchased. Operational bills record information such as the quantity, type, price, and date of purchase of goods or services, as well as information about the product itself.

The following are some documents that PLN must review before paying bills to vendors, whether for investment bills or operational bills:

- A. Payment Request Letter

A payment request letter is an official letter written when someone has not yet received payment from someone/organization. A payment request letter for unpaid dues is important when someone is supposed to receive their payment, but it is delayed for some reason.

- B. Bank Statement

A bank statement is a letter issued by a bank containing information about an individual's or company's bank account. This letter is usually requested by another party as proof that someone or a company has an active bank account. Bank statements can also be used as a requirement in some administrative processes, such as applying for a loan or renting an apartment.

C. Receipt

A document that serves as proof that money has been paid or received. The recipient issues and signs the document, which is then handed to the payer or the one who provides the money. Receipts simplify the bookkeeping process for recording cash inflows and outflows. Receipts typically include information such as the company letterhead, receipt number, name of the payer, the amount in words and numbers, an explanation of the payment's purpose, the place and date of payment or receipt of money, and the signature and name of the recipient.

D. Tax Invoice

A tax invoice is proof of tax collection issued by a Taxable Entrepreneur who supplies Taxable Goods or renders Taxable Services.

E. Work Order

A document or file containing information about giving orders or instructions to certain parties. These instructions relate to assigning them tasks or completing specific projects related to the company's operations.

F. Progress Report

A document showing how far the team has progressed in completing a project. Progress reports provide an overview to managers, supervisors, team leaders, colleagues, or clients on the work status, milestones achieved, responsibilities of each team member, and other factors influencing the completion of the work.

G. Work Completion Report (BASP/BAPP)

According to the Regulation of the Minister of Finance of the Republic of Indonesia No. 109 of 2023, BAPP is a legal document used as evidence that the work has been completed up to a certain stage in accordance with the contract.

H. Handover Report (BAST)

According to the Regulation of the Minister of Finance of the Republic of Indonesia No. 109 of 2023, BAST is a legal document for handing over the completed work from the provider to the service user.

I. Payment Minutes (BAP)

The Payment Minutes (BAP) is an official document that records the payment transaction between the buyer and the seller. BAP has an official format that must be followed and must be signed by all parties involved in the payment transaction. This document plays a crucial role in maintaining transparency and accuracy in the payment process, as well as providing a strong legal basis in handling potential disputes related to payments or amounts received. Payment minutes are typically used for large transactions, such as payments for construction projects or procurement of goods and services.

J. Construction Business Entity Certificate (SBU Konstruksi)

The Construction Business Entity Certificate (SBU) is issued by OSS RBA and serves as proof of recognition for the classification and qualification of the capabilities of a Construction Service Business Entity (BUJK). The certification process is conducted by the Business Entity Certification Institute (LSBU), which is part of the business licensing in the construction services sector.

Asset Maintenance

In operating an asset, it must always be accompanied by maintenance to ensure the asset can be used optimally. According to Sugiyama (2013:240), asset maintenance is "a set of organized activities to ensure that the asset can be operated in the best condition at the lowest cost." Duffua (1991) defines maintenance as a series of activities to restore equipment or systems to their original condition.

The Regulation of the Minister of Public Works No. 24 of 2008 states that a building is a physical form resulting from construction work that is integrated with its position, partially or entirely above and/or within the ground and/or water, functioning as a place for human activities, whether for residential, religious, business, social, cultural, or specific activities. Based on the Regulation of the Minister of Public Works No. 24/PRT/M/2008, building maintenance is the activity of maintaining the reliability of a building and its facilities to ensure that the building is always fit for function. Building maintenance also aims to prevent damage to building components due to wear and tear before the end of their life. From these definitions, it can be concluded that maintenance is an activity carried out to keep an asset in optimal operating condition. Meanwhile, according to the Regulation of the Minister of Public Works No. 24 of 2008, building maintenance is the activity of repairing and/or replacing parts of the building, components, building materials, and/or facilities to ensure that the building remains functional (curative maintenance).

According to Corder (1992 in Wibowo, Musaffar Ikhsan 2011), maintenance activities are divided into two forms: planned maintenance and unplanned maintenance, the latter in the form of emergency maintenance. Below is an explanation of unplanned and planned maintenance:

A. Unplanned Maintenance

There is only one type of unplanned maintenance, which is emergency maintenance. Known as the oldest type of maintenance, this activity is easy for everyone to understand. This type of maintenance allows equipment to operate until it breaks down completely. Since this activity cannot be planned beforehand, it is also known as unscheduled maintenance. The characteristics of this type of maintenance include operating machinery until it breaks down, at which point workers are deployed to repair it by replacement. The only advantage of this type of maintenance is that it is easy to implement and requires no maintenance planning. However, the disadvantages include:

- a. Since it is impossible to predict when a breakdown will occur, if it happens during peak production periods, the production target for that period may not be achieved.
- b. If the spare parts needed for repair are difficult to obtain, it will take longer to purchase or acquire the parts by other means.
- c. As this activity occurs suddenly, the maintenance department must work under production pressure, resulting in less effective and efficient work, suboptimal repair and maintenance quality, and higher costs than before.

B. Planned Maintenance

Planned maintenance is carried out with planning, control, and documentation. Preventive Maintenance and Corrective Maintenance are parts of planned maintenance. These two types of maintenance are explained in detail below.

a. Preventive Maintenance

Preventive maintenance involves quickly detecting and addressing equipment abnormalities before they cause damage or loss (Duffua, 1999). The two basic activities in preventive maintenance are regular equipment checks and planned repairs for any detected issues. Planned maintenance includes all actions taken to ensure that every tool or component operates in the expected condition by inspecting, identifying, and

preventing sudden failures. Preventive maintenance itself is divided into several types of activities, including:

- 1) **Inspection:** Routine maintenance activities that check the condition of the machinery and its components, including lubrication and adjustment.
- 2) **See, Hear, and Feel:** Maintenance activities where the condition of machinery and its components is checked through the senses of sight, touch, and hearing.
- 3) **On-the-go Maintenance:** Maintenance activities that can be performed without stopping the production process or machinery and equipment operations.
- 4) **Minor Component Replacement:** Maintenance activities where small parts of machinery and equipment are replaced.

b. **Corrective Maintenance**

Corrective Maintenance is carried out to repair a part of a machine (including adjustments and repairs) that has stopped working to bring it back to an acceptable condition (Duffua, 1999). Corrective maintenance itself is divided into two activities:

- 1) **Minor Repairs:** Maintenance actions that include minor repairs to machinery or related equipment (not identified during inspection), especially for short-term plans that may arise between inspections.
- 2) **Overhaul:** The simultaneous or complete replacement of machine components. It can also include planned repairs, such as annual or biennial maintenance or capacity upgrades.

Objectives of Asset Maintenance

The following are some objectives of asset maintenance:

- 1) To extend the useful life of the asset.
- 2) To ensure the optimal availability of assets installed for production and achieve maximum return on investment.
- 3) To ensure the operational readiness of all assets or equipment required in emergencies at all times.
- 4) To ensure the safety of users of these facilities.
- 5) To achieve the lowest possible maintenance costs by conducting maintenance activities effectively and efficiently.

Vendor

A vendor is literally a seller, but they also serve as a third party in the industrial supply chain, transporting products from manufacturers to consumers, selling goods to companies for resale, or for use by the company's customers. In this context, a vendor can also be referred to as a supplier of products or services. According to Wikipedia, a person who provides goods or services to an individual or company is called a vendor, or seller. The term "vendor" is related to supply chain management. Understanding the processes involved in a project is crucial to its success. Procurement is the process of obtaining goods, such as materials, equipment, and/or services, from external parties for a project. Once the project scope is defined and outlined, procurement or purchasing can take place. This will clarify the amount of material and equipment needed for the project.

The function of a vendor is to ensure that the goods or services expected by another company can be met properly and optimally. In other words, if a company cannot meet its own raw material needs for the production process, the vendor will assist them in doing so. Vendors are essential for the smooth operation of production and business processes because they provide many of the materials that will be used in production.

If there is a conflict with the vendor, it can directly or indirectly endanger the company that uses their services. Therefore, to ensure the quality and availability of the necessary raw materials, it is important to select the right distributor or vendor.

Essentially, a vendor's responsibility is to ensure that all goods and services needs are met according to the agreement. However, based on the definition of a vendor, they are responsible for fulfilling the demands and needs of the companies they are affiliated with. Vendors must also ensure that the products they provide to customers are of high quality, delivered on time, and offer the best service at competitive prices.

Vendors are typically divided into two categories: vendors that supply goods or products, and vendors that provide services. There are specialized vendors who only supply raw materials, semi-finished goods, and supporting materials for making their products. Certain vendors offer services as their product. Some types of vendors include:

A. Goods Supply Vendors

Vendors in the goods supply category are groups or individuals who provide or sell goods to a company to support its production operations. For example, when PLN needs equipment to create company identity nameplates for substations, PLN will automatically seek a vendor or company that can provide the necessary equipment.

B. Service Supply Vendors

Specialized vendors offering products and services are forums or individuals who provide their expertise to other companies that require it. For example, if PLN needs services for paving roads in the PLN office area, the company will automatically seek a company or vendor specializing in road paving.

According to Sebok, Vermat, and their team (2018: 70), a website is a collection of interconnected pages containing items such as documents and images stored on a web server. A web app is an application hosted on a web server that users can access through a browser. Web apps typically display user data and information from the server.

Dillon, Schonhaler, and Vossen (2017: 1) state that the Internet, also known as the web, has revolutionized personal and professional life since the 1990s. The web has become an ever-evolving site, serving as a universally accessible information library available through portals and search engines, as well as a media repository that allows hosting and sharing of resources, often for free, and as a platform for self-service. Moreover, the Internet has developed into a trading platform that enables individuals and organizations to conduct transactions.

Terminologically, a website is a collection of web pages, usually grouped under a domain or subdomain, hosted on the World Wide Web (WWW) on the internet. A web page is a document written in HTML (HyperText Markup Language), almost always accessible via HTTP, a protocol that transmits information from the website server to be displayed to users through a web browser. All these website publications form a vast network of information.

According to Sebok, Vermat, and their team (2018: 75), here are some types of websites:

1. Search Engines

Search engines are software that helps find information about specific things, such as websites, web pages, images, videos, news, maps, etc.

2. News, Weather, Sports, and Other Mass Media

These websites contain newsworthy content, such as articles and stories about the latest events, life, finance, politics, weather, and sports.

3. Educational

Educational websites offer engaging and challenging ways for formal and informal education. Teachers often use the internet to enhance teaching by distributing materials, grades, and other classroom information.

4. Business, Governmental, and Organizational

Websites containing content that raises brand awareness, provides company information, promotes goods and services, and conducts business with vendors. Almost every business and large company has an online website.

5. **Banking and Finance**

With online banking and trading, people can access their financial records from anywhere with an internet connection. Through online banking, they can pay bills, transfer funds, and manage other financial activities. With online trading, they can invest in the money or stock market without using a broker.

6. **Travel and Tourism**

Travel and tourism websites allow users to search for travel options and make their own arrangements. They can read travel reviews, search and compare flight prices, and book airlines, rooms, or rental cars.

7. **E-Commerce**

E-Commerce involves business transactions conducted through electronic networks. Some people use the term M-Commerce or mobile commerce to identify E-Commerce conducted using mobile devices. Shopping and auctions, finance, travel, entertainment, and healthcare are examples of electronic business transactions conducted through electronic networks.

A Vendor Invoicing Portal is a website used to manage operational and investment invoices through an electronic system. The primary function of this portal is to facilitate the payment process for material invoices received by PLN. This application allows PLN to make invoice payments through a website, streamlining the payment process.

The Vendor Invoicing Portal (VIP) website is designed to make the invoicing and payment process in softcopy form easier. With VIP, the payment process becomes more transparent, and users can check the status of submitted invoices on the vendor invoicing portal website. This improves the effectiveness and efficiency of the payment process.

Obstacles encountered when paying invoices using the Vendor Invoicing Portal may include:

- A. **Delays in Document Submission:** Vendors must ensure that necessary documents, such as deposit summaries, are sent promptly to ensure smooth invoice payments.
- B. **Incomplete Documents:** When vendors submit invoices to PLN, the completeness of documents must meet the requirements agreed upon between the vendor and PLN. If incomplete, PLN cannot process the payment, hindering the payment process and PLN's bookkeeping.
- C. **Communication Issues:** Users may become confused and struggle to complete payments if there is unclear communication or changes in the payment process that are not clearly conveyed.

To address difficulties when paying invoices through the Vendor Invoicing Portal, the following suggestions from the author may be considered:

- A. **Enhancing Communication:** Vendors and PLN must ensure a clear understanding of payment deadlines and explain the consequences if payments are not made on time. Additionally, vendors should ensure that invoices have been received by PLN and provide clear information on the invoice amount, due date, and available payment methods.
- B. **Ensuring Required Documents:** Ensure that PLN has all necessary documents for invoice payment in the appropriate format. If vendors experience difficulty uploading documents, they should refer to the guide or contact PLN for assistance

3. Methodology

The objective of writing this final report is the implementation of the Vendor Invoicing Portal website for asset maintenance billing payments at PT PLN (Persero) UPT Cilegon. The research focuses on how to operate the VIP. The method used in this final report is the

qualitative method. The writing is carried out by collecting data, conducting observations, and performing literature reviews on the issues discussed. The goal of using this descriptive method is to create accurate and relevant descriptions, portrayals, and factual information about the investigated phenomenon. The descriptive qualitative approach means objectively describing and then drawing conclusions from the collected data. The qualitative approach is a writing procedure that produces descriptive data in the form of written or spoken words and observable behavior. The qualitative approach has natural characteristics as a direct source of data, descriptive, with the process being more important than the results. Qualitative analysis tends to be inductive, and meanings are essential.

In qualitative writing, the object is natural things or environments that are not altered by the researcher, so conditions remain unchanged as the researcher enters and exits the object. The object of qualitative research is often referred to as the natural environment. The researcher becomes the tool in qualitative writing. Therefore, the instrument in qualitative writing is people or humans. To be an instrument, the writer must have extensive theoretical knowledge and insight so they can ask, analyze, capture, and construct the researched objects clearly and meaningfully. In qualitative writing, the data collected is certain data. Certain data refers to what actually happens, not just what is visible or spoken, but what has meaning beyond what is visible and spoken.

The type of data used in this final report is qualitative data, obtained from descriptive sentences that do not use numbers. According to Lofland and Lofland, the primary data source in qualitative research is words and actions, while additional data may include other documents. Related to this, the data is divided into words and actions, written data sources, photos, and statistics.

In research, the data source is the subject from which data can be obtained. Informants are individuals who answer or respond to questions either in writing or verbally used to collect data during interviews. If using observation, the data source is obtained from objects, movements, or processes. If using documentation, the data source is files or records.

Data sources are anything that can provide information about the related research. In this research, two types of data sources are used: a. Primary Data According to Sugiyono (2018:456), primary data is data obtained directly from the source by the data collector. The data is collected directly by the researcher from the primary source or the research object. The researcher uses interview results from informants regarding the research topic as primary data. b. Secondary Data According to Sugiyono (2018:456), secondary data is data obtained indirectly through other people or documents. In this research, secondary data sources include financial regulations, books, journals, and articles related to the topic of implementing the Vendor Invoicing Portal website for asset maintenance billing payments.

According to Arikunto, data collection techniques are methods used by the writer to gather data, where these methods refer to something abstract, not visible objects, but demonstrated in use. For this data collection, the writer uses several data collection methods for this final report as follows:

- a. **Interviews:** A conversation with a specific purpose conducted by two parties, the interviewer who asks questions, and the interviewee who provides answers. During the interview process, the interviewer must build a good relationship with the informant so

they are willing to cooperate, speak freely, and provide truthful information. With advancements in information technology, interviews can be conducted without face-to-face interaction, through telecommunication media. Essentially, an interview is an activity to obtain in-depth information about an issue or theme raised in the research or to verify information obtained through other techniques previously. The writer conducts interviews flexibly, obtaining information from interviews via WhatsApp with the mentor, conducted several times throughout the research.

- b. **Documentation:** Comes from the word document, meaning written materials. In implementing the documentation method, the writer investigates written materials such as books, magazines, documents, regulations, transaction evidence, and so on. According to Hikmawati (2017), documentation is a record of past events. Documentation can be in the form of writing, images, or monumental works of someone. Information can also be obtained from facts stored in letters, diaries, and so on. Such document data can be used to explore information from the past. The writer needs theoretical sensitivity to interpret all these documents so that they are not just meaningless objects.

The writer uses the documentation method to include relevant documents, general overviews, organizational structures, internship activity reports, and photos related to industrial internship activities at PT PLN (Persero) UPT Cilegon.

Observation: According to Johnson & Christensen (2004), qualitative observation is observation conducted by researchers in a natural setting with the aim of exploring or uncovering meaning. During the observation process, the researcher needs to make field notes during and after the observation concerning important events or phenomena within the research context and subjects. Johnson & Christensen also outline four types of qualitative observation:

- a. Complete participant
- b. Participant as observer
- c. Observer as participant
- d. Complete observer

Lincoln & Guba (1985) explain the reasons for using observation, including that observation techniques are based on direct experience, allowing researchers to see and observe themselves, note events in situations related to both proportional and directly obtained knowledge from data, often addressing researcher doubts, and understanding complex situations where other communication techniques are not possible. Observation can be a very useful tool.

The observation method used by the writer is through observation in finance and accounting regarding the use of the Vendor Invoicing Portal website, conducted during a 1-month industrial internship at PT PLN (Persero) UPT Cilegon.

4. Results

Present the findings of your study in a clear and concise manner. Use tables and figures where appropriate to support your results. Describe the key findings and how they

answer your research questions or hypotheses. Avoid interpretation in this section, which should be reserved for the Discussion.

Interpret the results in the context of the research questions and the existing literature. Discuss the implications of your findings, how they contribute to the field, and any limitations of the study. Suggest areas for future research based on your results.

Based on the internship and research conducted by the author at PT PLN (Persero) UPT Cilegon, the following conclusions can be drawn:

1. The Vendor Invoicing Portal is a website used for managing operational and investment invoices through an electronic system. The main function of this portal is to facilitate the payment process for material invoices received by PLN. This application allows PLN to make payments through a website that simplifies the payment process. Additionally, the Vendor Invoicing Portal enables PLN to monitor the status of invoice payments through the information available on the website, which helps to provide convenience and improve the satisfaction of PLN's partners.
2. Regarding invoicing, PLN has a procedure that vendors must follow before PLN pays the vendor's invoice to ensure that vendors can remind PLN to make the payment.
3. The stages PT PLN (Persero) UPT Cilegon follows when paying asset maintenance invoices using the Vendor Invoicing Portal website are as follows:
 - a. PLN's user and vendor issue a contract for the work to be carried out by the vendor.
 - b. When the work reaches the payment term specified in the contract, the vendor and PLN together inspect the work and create a Report of Inspection.
 - c. The vendor completes the payment documents according to the payment terms outlined in the contract.
 - d. The vendor uploads the soft copy of the payment invoice on the VIP website and submits the hard copy to PLN.
 - e. The Construction Department verifies the documents on VIP and the completeness of the hard copy payment documents, then determines the budgetary allocation for the invoice payment. The documents are then forwarded to the Finance Department.
 - f. The Finance Department verifies the documents on VIP and the completeness of the hard copy payment documents, and determines the applicable taxes.
 - g. Approval from the Assistant Manager and Manager of UPT Cilegon.
 - h. The invoice on VIP is forwarded to the central office for further verification and payment processing (the hard copy remains at UPT for archiving).

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