



Analysis of Calculations, Deposits and Reporting of Value Added Tax on Logistics Service Companies (Case Study of Value Added Tax on PT. XYZ in 2020–2021)

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Abstract. The purpose of this study is to determine the calculation, reporting, and application related to value added tax (VAT) in one of the companies engaged in FMCG product delivery services. The processed data is the amount of input VAT and output VAT that will be presented for 2 years, from 2020 to 2021, based on the results of interviews, observations, and documentation. The type of research used is case study research with qualitative and quantitative approaches. The data analysis technique used in the study was comparative descriptive analysis by recording input and output VAT, comparing input and output VAT with VAT Period Tax Returns, comparing records with the VAT Law, and then drawing conclusions from the results of the analysis. The results of this study show that the company is in accordance with its provisions for VAT cases in accordance with Tax Law Number 42 of 2009 from the start of calculation to reporting in its status as a logistics service company.

Keywords: VAT Calculation · Input Tax · Output Tax · Tax Reporting

1 Introduction

One type of tax that is a source of state revenue is the value-added tax (VAT) which is regulated in Law Number 42 of 2009 concerning the new indirect tax, VAT is a type of indirect tax; the VAT is paid by merchants who are not tax insurers, or, in other words, tax insurers or end consumers do not deposit directly the taxes they depend on. The calculation, recording, payment, and reporting of VAT are on the part of the merchant or producer, so that the term "taxable entrepreneur" (PKP) appears in the calculation of VAT that must be paid by PKP (known as output tax and input tax).

According to Mustikasari (2007), currently around 80% of state budget funds come from tax revenues. This is proof that tax revenue has become the backbone of reliable state revenue. Since the role of taxes is very large for the state, the government is trying to increase revenue from the tax sector. Efforts to optimize tax revenue have experienced obstacles, one of which is the existence of tax avoidance activities, also

called tax avoidance (Swingly, C., and Sukartha, 2015), carried out by individual and coIDRorate taxpayers.

In practice, we can find many business activities in Indonesia, both from the sale of goods and the sale of services [1], which will later have implications for aspects of taxation in a country, such as income tax and value-added tax (Muzaenah, 2012). Shipping services or logistics services performed by companies in Indonesia in fulfilling shipping needs and focusing on providing goods delivery services and warehouses for consumers' goods are currently popular business activities [2].

Some provisions of logistics service companies can be said to be those that distribute and store stock of goods, both those that will come out of the warehouse and goods that have just entered the warehouse, then provide transportation services by using rental vendors for the delivery of goods to registered customers [3, 4].

XYZ is a subsidiary of Wings Group and a supplier of its products that will later be circulated to customers. It is currently engaged in logistics services for shipping FMCG (fast-moving consumer goods) products. FMCG itself is better known by the general public as a product that can sell quickly and whose price is relatively cheap. Besides that, companies in the FMCG category have a quick turnover and relatively low production costs. Procedures performed by PT. XYZ for the company's revenue are carried out by claiming to the head office of Wing Group for the calculation of how many boxes have been sent to consumers multiplied by the price per box in addition to the management fee. This means that the more customer requests there are, the more boxes that can be calculated. For every submission of BKP or JKP made by the company in each of its works, this company must make a value-added tax (VAT) payment, and as a company engaged in the sale of logistics services, the application of value-added tax, starting from calculation, recording, depositing, and reporting, must be carried out in accordance with the provisions of the applicable law.

The implementation of value-added tax (VAT) is based on the invoice system, which means that the delivery of goods and/or services must be supported by tax invoices as proof of the transaction of delivery of goods and services. This is a characteristic of value-added tax (VAT), because the tax invoice is proof that the tax levy for entrepreneurs who collect tax can be credited with the amount of tax owed.

The problem that arises in the application of value added tax in Indonesia is that the concept of taxation that applies in Indonesia today is a self-assessment system. The self-assessment system is a tax collection system that gives confidence to taxpayers (WP) to calculate, pay, and self-report the amount of tax that should be owed based on tax laws and regulations. This means that the tax collection system authorizes taxpayers (WP) to determine the amount of tax owed annually in accordance with applicable tax laws and regulations. With this system, taxpayers can realize profits in their businesses but are still bound by their obligation to pay taxes. In spite of the weakness of the self-assessment system that gives taxpayers confidence to calculate, deposit, and self-report taxes owed, in practice it is difficult to run as expected or even misused.

The next problem that arises when calculating VAT oveIDRayment and VAT undeIDRayment is to compare input tax, that is, tax credit, and output tax, that is, tax owed. or the calculation is not in accordance with applicable laws and regulations. In addition, the creation of tax invoices allows us to issue tax invoices at the end of the month after the

delivery of taxable goods. VAT is not recorded at the time of delivery of taxable goods because it has not been paid, resulting in an ordinary tax return and only those that are calculated. At the time of reporting, input and output tax reporting is not included in the relevant tax period due to delays in documents documented as proof of input and output taxes [2].

Based on the description above, this is the background of the author and becomes the motivation for research to analyze the calculation, deposit, and reporting of value added tax on logistics services that occur at PT. XYZ in 2020–2021 and its compliance with Law No. 42 of 2009.

2 Literatur Review

2.1 Tax Definition

Waluyo (2010: 3) states that taxes are mandatory contributions in the form of money or goods collected by the ruler based on legal norms in order to cover the cost of producing collective goods and services for achieving general welfare. Then, according to Diana (2013, 37), taxes have two main functions, including:

1. Reception Function (Budgeter)

The function of revenue is as a tool—a source to include as much money as possible in the state treasury with the aim of financing state expenditures, namely routine expenses and development. As a source of state income taxes, they serve to finance state expenses. To carry out the routine duties of the state and carry out the development of the state, it costs money. This fee can be obtained from tax revenues. Taxes are used for routine financing such as employee spending, goods spending, maintenance, and so on. For development financing, money is issued from government savings, namely domestic revenues minus routine expenses. These government savings from year to year must be increased according to the increasing needs of development financing, and this continues to be expected from the tax sector.

2. Regulating Function

The function of regulation is as a tool to achieve certain goals in the field of finance (for example, in the fields of economics, politics, culture, and security and defense), for example, by making changes in tariffs, providing exceptions or waivers, or vice versa, that are specifically shown to solve certain problems. The government can regulate economic growth through tax discretion. Taxes, with their regulatory function, can be used as a tool to achieve goals. The implementation of this function can be both positive and negative. Implementing a positive tax function means that if an activity carried out by the community and supported by the government is viewed as positive, the government will encourage it by providing incentives in the form of tax breaks. Meanwhile, the implementation of regulating functions of a negative nature is intended to prevent or hinder developments that point people's lives in the direction of certain goals. This can be accomplished by enacting taxation regulations that impede and burden the public's ability to engage in an activity that the government wishes to eliminate.

2.2 Tax Collection System

In making tax payments, the government and taxpayers need to know what types of tax collection systems exist and what systems apply in Indonesia. How many parts do tax imposition systems have? The tax collection system, which authorizes the tax apparatus to determine the amount of tax owed annually in accordance with applicable tax laws and regulations. In this system, the initiatives and activities of calculating and collecting taxes are entirely in the hands of the tax apparatus. Thus, the success or failure of the implementation of tax collection depends a lot on the tax apparatus (the dominant role is in the tax apparatus).

1. Self Assessment System

A tax collection system that authorizes taxpayers to determine the amount of tax owed annually in accordance with applicable tax laws and regulations. In this system, the initiatives and activities of calculating and collecting taxes are entirely in the hands of the taxpayer. Taxpayers are considered capable of calculating taxes, are able to understand the tax laws that are currently in force, have high levels of honesty, and are aware of the importance of paying taxes. Therefore, taxpayers are entrusted to:

- a. Calculating the taxes owed by yourself
- b. Taking into account the taxes you owe yourself
- c. Pay yourself the amount of tax owed
- d. Accounting for taxes owed

The success or failure of the implementation of tax collection depends a lot on the taxpayer himself (the dominant role lies with the taxpayer).

2. Withholding Tax System

A tax collection system that authorizes appointed third parties to determine the amount of tax owed by taxpayers in accordance with applicable tax laws and regulations. The appointment of this third party is carried out in accordance with tax legislation, modern decrees, and other regulations.

2.3 Taxable Entrepreneurs (PKP)

Based on article 1 number 15 of the 1984 VAT Law quoted by Pohan (2016: 68), taxable entrepreneurs (PKP) are entrepreneurs who submit BKP or submit taxable JKP, excluding small entrepreneurs, unless the small entrepreneur chooses to be confirmed as a PKP according to article 3 (PMK 68/PPM K.03/2013).

2.4 Taxable Goods (BKP) and Taxable Services (JKP)

Taxable goods are tangible goods that can be used as movable or immovable goods by their nature or by law, as well as intangible goods that are taxed under Law No. 8 of 1983, Article 1 paragraphs 2 and 3. All goods have only two dimensions, that is, tangible goods and intangible goods; there is no third dimension. Tangible goods also consist only of movable goods and immovable beavers; there is no third form. From the above statement, it can be concluded that all goods are included in the BKP, except for those items that are otherwise specified by law.

2.5 Definition of Value Added Tax

According to Supramono (2015: 88), “Value Added Tax” (VAT) is a tax imposed on consumption within the customs area, either consumption of taxable goods or taxable services. VAT is an indirect tax, which means that the tax is paid by someone other than the tax insurer (the merchant), or that the tax insurer (the end consumer) does not deposit the insured’s tax directly.

2.6 Objects of Value Added Tax

Value Added Tax is a tax on any purchase of taxable goods or utilization of taxable services both within the territory of Indonesia and outside Indonesia (customs). Value Added Tax (VAT) is also an indirect tax and a tax on domestic consumption.

2.7 Basic Imposition of Tax and Mechanism for Imposition of VAT

The basis for taxation is the basis used to calculate the tax owed, in the form of the amount of the selling price, replacement value, import value, export value, or other value determined by the Decree of the Minister of Finance (KMK No. 251 or KMK 04/02).

2.8 Tax Invoices

According to Prastowo (2016: 69), a tax invoice is proof of a tax levy made by PKP who submits BKP or JKP or proof of a tax levy due to BKP imports used by the Directorate General of Customs and Excise. The VAT collected serves as an output tax for sellers and an input tax for buyers.

2.9 Tax Deposit Letter (SSP)

The Novi (2012) Tax Deposit Letter (SSP) is a letter that taxpayers use to make payments or deposit taxes owed to the state treasury through the Payee Office.

2.10 Tax Return

The Novi (2012) Tax Return (SPT) is a letter that taxpayers use to report the calculation and payment of taxes owed according to the provisions of tax laws and regulations. Meanwhile, a Period Tax Return (SPT) is a letter that is used by taxpayers to report the calculation and/or payment of taxes owed in a tax period or at some future time.

2.11 VAT Accounting Treatment

Accounting has stages and ways of working that have been set up to produce a good and easy-to-understand report. Accounting treatment itself is a treatment of transactions related to VAT and PPnBM. The general procedure of value-added tax (VAT) is that taxable entrepreneurs can reduce or credit input tax in the same tax period with output tax.

The party that is subject to the obligation to collect value added tax (VAT) is a taxable entrepreneur (PKP). PKP is required to collect VAT when selling goods or services. For PKP, the VAT collected is called output tax (PK). Conversely, when PKP buys goods or services, PKP may also be charged VAT by the dealer or service provider. Within one month, the entire output tax is reduced by the entire input tax. If the difference is positive and the PK is greater than the PM, the PKP must deposit the amount into the state treasury using a Tax Deposit Letter (SSP). If the difference is negative, then overpayment occurs. PKP is biased towards taking this overpayment into account with the calculation of the next month; this process is called compensation. It is also possible for PKP to ask for the overpayment; this process is called restitution.

At the time of VAT collection by PKP, it must be remembered that the output tax collected is essentially state-owned, so the output tax is a debt to PKP. On the contrary, output VAT and input VAT are essentially receivables because the VAT paid can be claimed by the state. All output tax and input tax for a month will be taken into account in the VAT Period Tax Return. If the PK is larger than the PM, then the PKP still has to pay the difference to the state treasury; the PM's account is in the credit section of his accounting journal.

2.12 Rectification of Tax Returns

Based on Law No. 28 of 2007, Article 8, taxpayers with their own will can correct the notification letter that has been submitted by submitting a written statement, provided that the Director General of Taxes has not taken any inspection action.

Taxpayers can provide information in a separate report about errors or inaccuracies in the notification letter submitted, depending on the actual circumstances that may result in:

1. Accrued taxes become larger or smaller.
2. Losses under taxation provisions become smaller or greater.
3. The number of possessions becomes larger or smaller.
4. The amount of capital becomes larger or smaller.

2.13 Previous Research

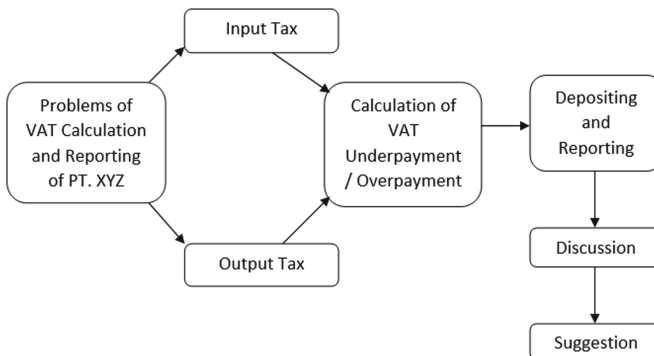
The following are some previous or previous studies that discussed the analysis of the calculation and reporting of value added tax:

1. Ryandi Ciputra (2018) conducted research on the value added tax on outsourced services. The results of this study show that the imposition of VAT on PT. XYZ, who submits the provision of labor services, is in accordance with the Regulation of the

Minister of Finance Number 83/PMK.03/2012, which is seen from the regulatory criteria that are not met by PT. XYZ. Tax Imposition Basis (DPP) used by PT. XYZ is in accordance with the provisions of Minister of Finance Regulation Number 83, PMK.03/2012, namely replacement DPP and other value DPP.

2. Nurainun (2019) conducted research on value-added tax at PT. Medan Farming. According to the results of the analysis on PT. Pertani Medan, there was a dispute over the insufficient VAT calculation data caused by being late in depositing VAT and not paying the VAT penalty. The application of accountants by PT. Pertani Medan is not in accordance with the accounting recording procedure.
3. Hasna Hasriati (2016) conducted a study entitled “Value Added Tax (VAT) Analysis on the Sales Level of PT. Hasriati Hasriati Earth Concrete Means.” The results of the study concluded that the value added tax (VAT) at the sales level applied by PT. Bumi Sarana Beton has increased every year and has been in accordance with Law Number 42 of 2009.
4. Ivan Hidayat Wijaya (2019) conducted research entitled Value Added Tax Reporting Mechanism at PT. Surindo Teguh Gemilang in Surabaya. This research approach uses a descriptive-qualitative form of case study that describes the VAT calculation process at PT Surindo Teguh Gemilang for the accuracy of VAT calculation with the VAT Law, namely Law No. 42 of 2009, and VAT reporting. Solutions and suggestions for the Purchasing section must be more competent in providing tax invoices to Accounting so that there are no delays when reporting.
5. Muhammad Rusydi (2018), on Analysis of Value Added Tax Calculation and Reporting at Pt. Industri Kapal Indonesia (Persero) in Makassar Where the results obtained from the calculation and reporting of value added tax are quite well analyzed and applied to the company, where the calculations are appropriate, and where the reporting is also in accordance with applicable law.

2.14 Framework



3 Research Method

In general, what is considered in choosing a research problem is the type of data and the availability of data sources. Data is a record of a collection of facts that contain information for the implementation of a decision; in this study, the data is related to the problem faced. Data can also be obtained from information, from a study, or through references that can be used in analyzing the problem at hand.

The company that is the object of research is PT. XYZ, which is addressed at Jalan Raya Sadeng, KM 17 RT. 04 RW. 03, Sadeng Village/Village, Leuwisadeng District, Bogor Regency, West Java Province, Postal Code: 16641. The research and data collection are carried out for three months, starting in August 2022 and ending in October 2022.

In this consideration, the method used is a type of qualitative and quantitative research in which there are primary and secondary data. The qualitative data used in this study is about the condition of the company, for example, company profiles, while the quantitative data is presented in the form of numbers and tables. In this study, the quantitative data used were sales and purchase data from PT. XYZ. This research will focus on the calculation, reporting, and application of value-added tax to PT. XYZ.

The method used is a comparative descriptive analysis method, which is a problem discussion method that compares the same variables for different samples or can be used to compare different variables for the same sample. Comparative comparing the calculation and reporting of value added tax (VAT) carried out by PT. XYZ with the calculation and reporting of value added tax (VAT) according to VAT Law No. 42 of 2009, the author then submits a logical conclusion based on the results of the study and provides useful suggestions.

4 Result and Discussion

4.1 Value Added Tax (VAT) Calculation Analysis

According to the current regulations, namely Law No. 42 of 2009, Article 7, the VAT rate is 10% (ten percent), while the VAT rate of 0% (zero percent) applies to exports of goods, exports of material goods, and exports of taxable services. The regulated tax rate is 10% (ten percent) of each taxable good (BKP) or taxable service (JKP), which can change to a minimum of 5% (five percent) and a maximum of 15% (fifteen percent) according to government regulations. Based on information obtained from the results of research, PT. XYZ recorded several purchase and sale transactions that occurred during 2020–2021. In calculating the amount of VAT that must be deposited, or what is called “output VAT,” and also the amount of VAT that must be collected by the company, or what is called “input VAT,” the company also calculates based on regulations, namely the basic tax imposed multiplied by the tax rate of 10%.

4.2 VAT Input/Purchase Data 2020

Based on Table 1, which was processed by the author, the DPP was obtained for January at IDR. 3,625,000 with a VAT value of IDR. 362,500. Furthermore, the DPP in February

Table 1. Purchase Data (Income Tax) PT. XYZ 2020

No	Tax Period	Period	Tax Based	VAT	Sum
1	January	31/01/2020	3.625.000	362.500	3.987.500
2	February	29/02/2020	95.479.710	9.547.971	105.027.681
3	March	31/03/2020	131.627.540	13.162.754	144.790.294
4	April	30/04/2020	804.202.000	80.420.200	884.622.200
5	May	31/05/2020	606.740.770	60.674.077	667.414.847
6	June	30/06/2020	4.967.637.500	496.763.750	5.464.401.250
7	July	31/07/2020	5.338.560.230	533.856.023	5.872.416.253
8	August	31/08/2020	5.025.795.320	502.579.532	5.528.374.852
9	September	30/09/2020	4.441.151.940	444.115.194	4.885.267.134
10	October	31/10/2020	3.837.269.050	383.726.905	4.220.995.955
11	November	30/11/2020	2.775.707.400	277.570.740	3.053.278.140
12	December	31/12/2020	2.142.949.290	214.294.929	2.357.244.219
	Sum		30.170.745.750	3.017.074.575	33.187.820.325

Source: Data PT. XYZ (processed)

was IDR 95,479,710 with a VAT value of IDR 9,547,971; the DPP in March was IDR 131,627,540 with a VAT value of IDR 13,162,754; the DPP in April was IDR 807,202,000 with a VAT value of IDR 80,420,200; the DPP in May was IDR 606,740,770 with a VAT value of IDR 60,674,077; The DPP in June was IDR 4,967,637,500 with a VAT value of IDR 496,763,750. The DPP in July was IDR 5,338.659,230 with a VAT value of IDR 533,856,023. DPP in August was IDR 5,025,795,320 with a VAT value of 502,579,532. DPP in September was IDR 4,441,151,940 with a VAT value of IDR 444,115,194. DPP in October was IDR 3,837,269,050 with a VAT value of IDR 383,726,905. DPP in November was IDR 2,775,707,400 with a VAT value of IDR 277,570,740, and finally DPP in December was IDR 2,142,949,290 with a VAT value of IDR 214,294,929. Thus, it can be obtained for PT. XYZ in 2020 at IDR 30,170,745,750 with a total VAT value of IDR 3,017,074,575.

4.3 VAT Input/Purchase Data 2020

Based on Table 2, which was processed by the author, the DPP was obtained for January, amounting to IDR. 1,642,107,820 with a VAT value of IDR. 164,210,782. Furthermore, the DPP in February was IDR 370,129,130 with a VAT value of IDR 37,012,913, the DPP in March was IDR 1,221,957,110 with a VAT value of IDR 122,195,711, the DPP in April was IDR 808,233,100 with a VAT value of IDR 80,823,310, the DPP in May was IDR 943,040,930 with a VAT value of IDR 94,304,093, and the DPP in June was IDR 671,226,920 with a VAT of IDR 67,122,692, the DPP DPP in July was IDR 1,243,175,000 with a VAT value of IDR 124,317,500. DPP in August IDR 1,097,474,040 with a VAT value of 109,747,404; DPP in September IDR 743,479,580 with a VAT value of IDR

Table 2. Purchase Data (Income Tax) PT. XYZ 2021

No	Tax Period	Period	Tax Based	VAT	Sum
1	January	31/01/2021	1.642.107.820	164.210.782	1.806.318.602
2	February	28/02/2021	370.129.130	37.012.913	407.142.043
3	March	31/03/2021	1.221.957.110	122.195.711	1.344.152.821
4	April	30/04/2021	808.233.100	80.823.310	889.056.410
5	May	31/05/2021	943.040.930	94.304.093	1.037.345.023
6	June	30/06/2021	671.226.920	67.122.692	738.349.612
7	July	31/07/2021	1.243.175.000	124.317.500	1.367.492.500
8	August	31/08/2021	1.097.474.040	109.747.404	1.207.221.444
9	September	30/09/2021	743.479.580	74.347.958	817.827.538
10	October	31/10/2021	966.402.620	96.640.262	1.063.042.882
11	November	30/11/2021	922.272.980	92.227.298	1.014.500.278
12	December	31/12/2021	1.306.912.620	130.691.262	1.437.603.882
	Sum		11.936.411.850	1.193.641.185	13.130.053.035

Source: Data PT. XYZ (processed)

74,347,958; DPP in October IDR 966,402,620 with a VAT value of IDR 96,640,262; DPP in November IDR 922,272,980 with a VAT value of IDR 92,227,298; and finally, DPP in December IDR 1,306,912,620 with a VAT value of IDR 130,691,262; Thus, it can be obtained for PT. XYZ in 2021 at IDR 11,936,411,850 with a total VAT value of IDR 1,193,641,185.

4.4 VAT Output/Purchase Data 2020

Based on Table 3, which was processed by the author, the DPP was obtained for January, amounting to IDR. 8,981,460 with a VAT value of IDR. 898,146. Furthermore, the DPP in February was IDR 2,402,253,370 with a VAT value of IDR 240,225,337, the DPP in March was IDR 1,169,823,570 with a VAT value of IDR 116,982,357, the DPP in April was IDR 1,369,813,900 with a VAT value of IDR 136,981,390, and the DPP in May was IDR 1,362,245,560 with a VAT value of IDR 136,224,556 The DPP in June was IDR 1,221,126,150 with a VAT value of IDR 122,112,615. DPP in July of IDR 1,411,848,870 with a VAT value of IDR 141,184,887, DPP in August of IDR 1,583,957,990 with a VAT value of 158,395,799; DPP in September of IDR 1,498,488,210 with a VAT value of IDR 149,848,821; DPP in October: IDR 1,520,639,370 with a VAT value of IDR 152,063,937. DPP in November was IDR 1,505,367,950 with a VAT value of IDR 150,536,795, and finally DPP in December was IDR 1,588,231,170 with a VAT value of IDR 158,823,117. Thus, the sales data for PT. XYZ in 2020 are IDR 11,936,411,850, with a total VAT value of IDR 1,193,641,185.

Table 3. Purchase Data (Output Tax) PT. XYZ 2020

No	Tax Period	Period	Tax Based	VAT	Sum
1	January	31/01/2020	8.981.460	898.146	9.879.606
2	February	29/02/2020	2.402.253.370	240.225.337	2.642.478.707
3	March	31/03/2020	1.169.823.570	116.982.357	1.286.805.927
4	April	30/04/2020	1.369.813.900	136.981.390	1.506.795.290
5	May	31/05/2020	1.362.245.560	136.224.556	1.498.470.116
6	June	30/06/2020	1.221.126.150	122.112.615	1.343.238.765
7	July	31/07/2020	1.411.848.870	141.184.887	1.553.033.757
8	August	31/08/2020	1.583.957.990	158.395.799	1.742.353.789
9	September	30/09/2020	1.498.488.210	149.848.821	1.648.337.031
10	October	31/10/2020	1.520.639.370	152.063.937	1.672.703.307
11	November	30/11/2020	1.505.367.950	150.536.795	1.655.904.745
12	December	31/12/2020	1.588.231.170	158.823.117	1.747.054.287
	Sum		16.642.777.570	1.664.277.757	18.307.055.327

Source: Data PT. XYZ (processed)

Table 4. Purchase Data (Output Tax) PT. XYZ 2021

No	Tax Period	Period	Tax Based	VAT	Sum
1	January	31/01/2021	1.763.431.070	176.343.107	1.939.774.177
2	February	28/02/2021	1.489.517.240	148.951.724	1.638.468.964
3	March	31/03/2021	1.793.777.940	179.377.794	1.973.155.734
4	April	30/04/2021	1.822.534.630	182.253.463	2.004.788.093
5	May	31/05/2021	1.578.122.750	157.812.275	1.735.935.025
6	June	30/06/2021	1.798.941.540	179.894.154	1.978.835.694
7	July	31/07/2021	1.899.868.320	189.986.832	2.089.855.152
8	August	31/08/2021	1.885.282.920	188.528.292	2.073.811.212
9	September	30/09/2021	2.797.662.600	279.766.260	3.077.428.860
10	October	31/10/2021	2.235.559.660	223.555.966	2.459.115.626
11	November	30/11/2021	2.002.548.260	200.254.826	2.202.803.086
12	December	31/12/2021	2.305.583.910	230.558.391	2.536.142.301
	Sum		23.372.830.840	2.337.283.084	25.710.113.924

Source: Data PT. XYZ (processed)

4.5 VAT Output/Purchase Data 2021

Based on Table 4, which was processed by the author, the DPP was obtained for January and amounted to IDR. 1,763,431,070 with a VAT value of IDR. 176,343,107. Furthermore, the DPP in February was IDR 1,489,517,240 with a VAT value of IDR 148,951,724; the DPP in March was IDR 1,793,777,940 with a VAT value of IDR 179,377,794; and the DPP in April was IDR 1,822,534,630 with a VAT value of IDR 182,253,463. The DPP in May was IDR 1,578,122,750 with a VAT value of IDR 157,812,275. The DPP in June was IDR 1,798,941,540 with a VAT value of IDR 179,894,154. DPP in July was IDR 1,899,868,320 with a VAT value of IDR 189,986,832. DPP in August was IDR 1,885,282,920 with a VAT value of 188,528,292. DPP in September IDR 2,797,662,600 with a VAT value of IDR 279,766,260, DPP in October IDR 2,235,559,660 with a VAT value of IDR 223,555,966, DPP in November IDR 2,002,548,260 with a VAT value of IDR 200,254,826, and the last DPP in December IDR 2,305,583,910 with a VAT value of IDR 230,558,391 Thus, the sales data for PT. XYZ in 2021 is IDR 23,372,830,840, with a total VAT value of IDR 2,337,283,084.

4.6 Comparison of Income and Output VAT Data of PT. XYZ

According to Table 5, which has been processed by the author, the output tax obtained from January to May 2020 is greater than the input tax, indicating an “undeIDRayment” to the state, whereas the output tax obtained from June to December 2020 is less than the input tax, indicating an “oveIDRayment” to the state, which can be returned to

Table 5. Data of Income Tax and Output Tax PT. XYZ 2020

No	Period	Year	Output Tax	Income Tax	Out - In VAT	Information
1	January	2020	898.146	362.500	535.646	UndeIDRayment
2	February	2020	240.225.337	9.547.971	230.677.366	UndeIDRayment
3	March	2020	116.982.357	13.162.754	103.819.603	UndeIDRayment
4	April	2020	136.981.390	80.420.200	56.561.190	UndeIDRayment
5	May	2020	136.224.556	60.674.077	75.550.479	UndeIDRayment
6	June	2020	122.112.615	496.763.750	-374.651.135	OveIDRayment
7	July	2020	141.184.887	533.856.023	-392.671.136	OveIDRayment
8	August	2020	158.395.799	502.579.532	-344.183.733	OveIDRayment
9	September	2020	149.848.821	444.115.194	-294.266.373	OveIDRayment
10	October	2020	152.063.937	383.726.905	-231.662.968	OveIDRayment
11	November	2020	150.536.795	277.570.740	-127.033.945	OveIDRayment
12	December	2020	158.823.117	214.294.929	-55.471.812	OveIDRayment
	Sum		1.664.277.757	3.017.074.575		

Source: Data PT. XYZ (processed)

Table 6. Data of Income Tax and Output Tax PT. XYZ 2021

No	Period	Year	Output Tax	Income Tax	Out - In TAX	Information
1	January	2021	176.343.107	164.210.782	12.132.325	UndeIDRayment
2	February	2021	148.951.724	37.012.913	111.938.811	UndeIDRayment
3	March	2021	179.377.794	122.195.711	57.182.083	UndeIDRayment
4	April	2021	182.253.463	80.823.310	101.430.153	UndeIDRayment
5	May	2021	157.812.275	94.304.093	63.508.182	UndeIDRayment
6	June	2021	179.894.154	67.122.692	112.771.462	UndeIDRayment
7	July	2021	189.986.832	124.317.500	65.669.332	UndeIDRayment
8	August	2021	188.528.292	109.747.404	78.780.888	UndeIDRayment
9	September	2021	279.766.260	74.347.958	205.418.302	UndeIDRayment
10	October	2021	223.555.966	96.640.262	126.915.704	UndeIDRayment
11	November	2021	200.254.826	92.227.298	108.027.528	UndeIDRayment
12	December	2021	230.558.391	130.691.262	99.867.129	UndeIDRayment
	Sum		2.337.283.084	1.193.641.185		

Source: Data PT. XYZ (processed)

taxpayers via the issuance of a SKPKPP (Decree of Return of Tax OveIDRayment) or a compensation oveIDRayment to the next tax period.

Based on Table 6, which is processed by the author, it is obtained that from January to December 2021, the output tax is greater than the input tax, or called undeIDRayment to the state, which is inversely proportional to 2020, where in 2021 there is no oveIDRayment of taxes.

In Tables 7 and 8, it can be seen that in 2020 and 2021, PT. XYZ's depositing and reporting of VAT is appropriate every month without any correction of the VAT Period Tax Return, where the undeIDRayment is deposited into the state treasury and the oveIDRayment is carried over to the next tax period. There can be no late deposits, and nothing deviates from the provisions by referring to the tax law, namely, the payment limit is made at the end of the following month after the tax period ends and before the VAT period tax return is submitted. Meanwhile, the VAT and PPnBM PKP reporting limits fall at the end of the following month after the end of the tax period.

4.7 Depositing Value Added Tax

In each value-added tax period, the taxpayer is obliged to make a deposit of the amount of undeIDRaid value-added tax in the state treasury or make restitution or compensation in the next tax period if there is an oveIDRayment of value-added tax. Less wealthy Vermont taxpayers make deposits to the Primary Tax Service Office using a Tax Deposit Letter, where the taxpayer is confirmed as a Taxable Entrepreneur.

Table 7. Tax Deposit and Reporting Data PT. XYZ 2020

No	Month	Year	UndeIDRayment / OveIDRayment (-)	Deposit Date	Report Date	Pemb.	Information
1	January	2020	535.646	28/02/2022	28/02/2020	0	APPROPRIATE
2	February	2020	230.677.366	30/03/2020	30/03/2020	0	APPROPRIATE
3	March	2020	103.819.603	20/04/2020	21/04/2020	0	APPROPRIATE
4	April	2020	56.561.190	19/05/2020	20/05/2020	0	APPROPRIATE
5	May	2020	75.550.479	19/06/2020	23/06/2020	0	APPROPRIATE
6	June	2020	-374.651.135	-	23/07/2020	0	APPROPRIATE
7	July	2020	-392.671.136	-	21/08/2020	0	APPROPRIATE
8	August	2020	-344.183.733	-	22/09/2020	0	APPROPRIATE
9	September	2020	-294.266.373	-	22/10/2020	0	APPROPRIATE
10	October	2020	-231.662.968	-	27/11/2020	0	APPROPRIATE
11	November	2020	-127.033.945	-	24/12/2020	0	APPROPRIATE
12	December	2020	-55.471.812	-	30/01/2021	0	APPROPRIATE

Source: Data PT. XYZ (processed)

Table 8. Tax Deposit and Reporting Data PT. XYZ 2021

No	Month	Year	UndeIDRayment/OveIDRayment (-)	Deposit Date	Report Date	Pemb.	Information
1	January	2021	12.132.325	22/02/2021	23/02/2021	0	APPROPRIATE
2	February	2021	111.938.811	30/03/2021	31/03/2021	0	APPROPRIATE
3	March	2021	57.182.083	23/04/2021	23/04/2021	0	APPROPRIATE
4	April	2021	101.430.153	25/05/2021	28/05/2021	0	APPROPRIATE
5	May	2021	63.508.182	25/06/2021	25/06/2021	0	APPROPRIATE
6	June	2021	112.771.462	27/07/2021	28/07/2021	0	APPROPRIATE
7	July	2021	65.669.332	25/08/2021	27/08/2021	0	APPROPRIATE
8	August	2021	78.780.888	29/09/2021	30/09/2021	0	APPROPRIATE
9	September	2021	205.418.302	27/10/2021	27/10/2021	0	APPROPRIATE
10	October	2021	126.915.704	26/11/2021	27/11/2021	0	APPROPRIATE
11	November	2021	108.027.528	30/12/2021	30/12/2021	0	APPROPRIATE
12	December	2021	99.867.129	28/01/2022	28/01/2022	0	APPROPRIATE

Source: Data PT. XYZ (processed)

4.8 Value Added Tax (VAT) Reporting

Based on Law No. 42 of 2009, the VATP Notification Letter is submitted no later than the end of the following month after the end of the tax period. If the company is late in reporting the VAT Period Tax Return, the company will be subject to a sanction of

IDR. 500,000.00 in accordance with Law No. 28 of 2007 concerning General Provisions and Tax Procedures, Article 7 Paragraph 1. The VAT Period Tax Return for PT. XYZ consists of:

1. Form 1111: SPT Masa PPN is the Parent of SPT Masa PPN
2. Form 1111AB: Recapitulation of Submission and Acquisition is the Attach to the VAT Period Tax Return (containing a description of the recapitulation of submission, acquisition and calculation of creditable Input Tax).
3. CSV file: Details of buying and selling transactions by companies in the form of softcopy saved in flashdisc with CSV file format.

5 Discussion

Based on the results of the analysis that has been carried out by the author on the calculation, deposit, and reporting of VAT at PT. XYZ, we obtained the results of the study for the first hypothesis, namely, that the 2020 calculation was good and appropriate, where there was an undeIDRayment because the sales data was greater than the purchase data for the period January to May 2020, while the period from June to December 2020 experienced an oveIDRayment of VAT. The purchase of assets and non-assets increases significantly as a result, affecting the input tax and resulting in an oveIDRayment in the calculation (the results of an interview with the tax administrator of PT. XYZ). As for the period from January to December 2021, the calculation is also good, where the result per tax period is undeIDRayment, and PT. XYZ is obliged to deposit undeIDRpayments as well as report the results.

The second hypothesis is about depositing taxes, where the results are also good, meaning that all undeIDRpayments to the state have been deposited with the authorities according to the applicable deadline. In research on PT. XYZ, the results of the study are in line with research conducted by Muhammad Rusydi, et al. (2018) at PT. Indonesian Ship Industry, which shows that the company has done the calculation and reporting of VAT well.

The third hypothesis is obtained for reporting by PT. XYZ, which means that the reporting of tax returns for the VAT period beginning in 2013 and ending in 2021 has also been well reported, because employees in the taxation department are competent in the field of taxation, and at the end of each month PT. XYZ made a closing journal to close the VAT estimates for both input VAT and output VAT.

In reporting the VAT Period Tax Return to PT. XYZ, this has been carried out in accordance with Law No. 42 of 2009, as is evident in the results of data analysis related to the reporting time of the VAT Period SPT starting from January 2020 to December 2021, which is reported on average before the reporting date or before the deadline for submitting the VAT Period Tax Return for each month, which is at the latest reported at the end of the month after the tax period ends. This is because the tax department always collects data related to reporting the VAT Period Tax Return.

The results of this study are in line with research conducted by Hasna Hasriati (2016) who conducted a study with the title of Value Added Tax (VAT) analysis on the sales level of PT. Earth Concrete Means. The results of the study concluded that Value Added Tax (VAT) at the Sales Level applied by PT. Bumi Sarana Beton is in accordance with Law Number 42 of 2009.

6 Conclusions and Suggestions

6.1 Conclusions

Based on the results of the research that has been carried out and the discussion above, it can be concluded that:

1. VAT calculation was carried out by PT. XYZ in 2020–2021 in accordance with Law No. 42 of 2009, both for output VAT and input VAT.
2. In terms of depositing and reporting it over a period of 24 months, PT. XYZ is not subject to fines or tax sanctions because it is in accordance with applicable regulations and there is nothing late in practice.
3. There was an overpayment of VAT within a period of several months from June to December 2020, which has been compensated for the next period to remain creditable.

6.2 Conclusions

The advice that can be given by researchers is as follows:

1. It would be even better if PT. XYZ could prepare in advance regarding the calculation up to the VAT reporting needed under the 20th of each month because the trend of depositing and reporting is always above the 20th of each month. This will later become more valuable to the tax administration department.
2. It is expected that PT. XYZ can maintain and improve its VAT calculation and reporting procedures to avoid mistakes that can harm the company.

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