

## Analysis of Calculation of Value Added Tax Deposit and Reporting with E-Invoice System

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### ABSTRACTS

This research uses two Value Added Tax data, namely, input of Value Added Tax data, along with output Value Added Tax data and sales data in 2024. The type of research is a qualitative approach, analysis uses descriptive data that aims to analyze data on various conditions and situations that arise based the object of research using sales data, input VAT and output VAT for the 2024 period of PT. XYZ Surabaya. While the data source in this study uses secondary data. From the results of the research that has been carried out, it shows that calculation, deposit and report of Value Added Tax carried out by PT. XYZ shows that the calculation, deposit and reporting of VAT using e-invoices are in accordance with Law No. 42 of 2009 concerning Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM).

Keywords: Value Added Tax, Reporting Tax, E-Invoice System

### ABSTRAK

*Penelitian ini menggunakan dua data Pajak Pertambahan Nilai merupakan data PPN masukan, beserta data Pajak Pertambahan Nilai keluaran dan data penjualan pada tahun 2024. Jenis penelitian menggunakan pendekatan kualitatif, analisis ini menggunakan data deskriptif yang bertujuan untuk menganalisis data berbagai kondisi dan situasi yang timbul berdasarkan objek penelitian dengan menggunakan data penjualan, PPN masukan serta PPN keluaran periode 2024 PT. XYZ. Sedangkan sumber data dalam penelitian menggunakan data sekunder. Dari hasil penelitian menunjukkan bahwa perhitungan, setor dan lapor Pajak Pertambahan Nilai yang dilakukan oleh PT. Niksyay Karya Sukses Surabaya menunjukkan bahwa penghitungan, penyetoran, dan pelaporan Pajak Pertambahan Nilai (PPN) dengan menggunakan e-faktur telah sesuai dengan Undang-Undang No 42 Tahun 2009 tentang Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan Atas Barang Mewah (PPnBM).*

Kata Kunci: Pajak Pertambahan Nilai, Pelaporan Pajak, E-Faktur

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## **INTRODUCTION**

The amount of state revenue in Indonesia greatly influences all aspects of development and progress in this country, there are several sources of state revenue to increase the realization of the State Budget Plan (RAPBN), as information that one of the sources of revenue for state revenue is from the tax sector.

According from Prof. Dr. H. Rochmat Soemitro SH in Suandy (2011), Tax contribution or levy from the people to the state treasury based on the Law (which can be enforced) with a sign of receiving reciprocal services (counter-performance) that be directly shown and which are used to pay for general. Results of tax collection are intended to finance a country's expenditure in improving the welfare of the general public. Taxes themselves are classified into two types, namely direct taxes and indirect taxes.

According to the 1984 VAT Law, all or bodies, in any form, whose activities or business or even work that produce good and import goods, that export goods, even conduct business in terms of trade, and utilize services is from outside the customs area are called Entrepreneurs. Who make deliveries of goods and or services that are subject to tax are Taxable Entrepreneurs (PKP). These entrepreneurs are required to report their business to be confirmed as PKP. Value Added Tax (VAT) is type of indirect tax included as a domestic consumption tax, both for consumption in goods and consumption of services. In general, VAT is tax imposed on the added value of goods or services after going through the production process.

As the basis for calculating VAT. All individuals or bodies, in any form, who in their business activities or work produce goods, import goods, export goods, conduct trade, utilize intangible goods from outside the customs area, conduct service businesses, or utilize services from outside the customs area are Entrepreneurs. Entrepreneurs who make delivered of goods and/or services that are subject to tax are Tax able Entrepreneurs (PKP). These entrepreneurs are required to report their business to be confirmed. In their seminal work Taxation in Indonesia, Waluyo and Ilyas (2021) provide a comprehensive overview of the Indonesian taxation system, elucidating its relevance to the research topic and the pertinent tax regulations.

After reporting their business confirmed as PKP, the next obligation that must be carried out by the entrepreneur concerned is to collect, deposit, pay off, and report the VAT owed. In terms of collecting VAT owed, it is necessary to know about the amount of VAT owed that must be collected, the time and place of tax owed, tax invoices, input and output taxes, and the credit mechanism. The calculation of VAT is useful for knowing the amount of tax owed which must later be deposited into the state treasury. The deposit of tax is useful for the state as a source of domestic revenue that can be used to finance state expenditures, including improving public welfare. While tax reporting is intended to prevent misappropriation of state treasury and also as a form of accountability of PKP for taxes that are deducted or collected and deposited.

Technology is a increasingly sophisticated and advanced, now the Directorate General of Taxes has issued an electronic system in the form of E-Invoice to make it easier for PKP to issue tax invoices without using paper tax invoices as before, the basis for the DJP to create this application is because it is aware that there is still misuse of tax invoices, among non-PKP taxpayers who issue tax invoices even though they are not entitled to issue tax invoices, tax invoices that are issued late, fictitious tax invoices, or double tax invoices (supas.com, 2022).

Research conducted by Darmayanti, Novi (2012) shows that companies are still not in accordance with the changes to the new Taxation Law, so that the profits obtained

are less because the tax rate is too high, therefore in-depth research is carried out to make an evaluation by the company's tax team. Then research conducted by Suryaningrum, Santi Febriana (2020) shows that PT Semen Indonesia (Persero) Tbk in implementing VAT on recording in 2020 is in accordance with the VAT Law to produce information for companies to be able to calculate the tax owed or for reporting the VAT Periodic Tax Return. The calculation carried out by PT Semen Indonesia (Persero) Tbk in 2020 was not in accordance with the VAT Law because there was VAT compensation that had not been properly compensated in the following month. In his 2021 book, Accounting I, Erhans (2021) provides a comprehensive overview of the fundamental principles of accounting that are employed in the context of tax analysis within the corporate entities that are the subject of this study.

The importance of analyzing the tax cycle in a company so that the company does not violate the applicable Tax Law or inconsistencies in employee performance and evaluations can be carried out to advance a company. As a wise citizen about taxes, the director of PT. XYZ gave permission for researchers to analyze the taxation system in the company with the E-Invoice System, considering that the company was only established in 2018, whether the taxation system in the company was in accordance with the law or not.

## **METHODOLOGY**

### **Location and Time of Research**

This research was conducted at PT. Niksay Karya Sukses Surabaya which is located at Jalan Raden Saleh, No. 03, Bubutan Village, Bubutan District, Surabaya City, East Java 60174. The research was conducted in July 2024 until completion.

### **Research Approach**

The research approach was conducted with a qualitative approach. Suprapto Haddy (2020) in his book Methodology of Research for Scientific Works provides guidance on research methodology relevant to this study, which employs a qualitative approach.

### **Data Collection Methods**

There are various techniques or methods of data collection that can be done in a study. Some of these data collection methods include documentation, accessing websites and related sites and literature review.

1. Documentation is a data collection technique in the form of documents or written records on the company in the form of a general description, history of the company's establishment, business fields, and value added tax data. The tax data in question is the Value Added Tax of PT. Niksay Karya Sukses Surabaya in 2019 from the researcher's archives as a tax staff at PT. Niksay Karya Sukses Surabaya.
2. The technique of accessing websites and related sites is carried out by searching for data or information related to websites or sites that provide information related to tax research problems.
3. The literature review technique is carried out by studying theories and concepts related to the problems studied by the researcher in books, papers, and journals in order to obtain an adequate theoretical basis for conducting research.

### **Data Analysis**

Data analysis techniques are the most decisive step in a study because data analysis functions to conclude the results of the study. Sugiyono (2020) in his book Quantitative, Qualitative, and R&D Research Methods presents the research methods employed in the analysis of secondary data in this study.

Data analysis is carried out through several stages, namely:

1. Calculating the amount of input and output Value Added Tax at PT. Niksay Karya Sukses Surabaya based on the e-invoice work system. In the revised edition of his book Taxation, Mardiasmo (2021) discusses the taxation regulations used as a reference in this study, particularly regarding the calculation of value-added tax (VAT).
2. Making deposits of Value Added Tax that has been managed by the researcher.
3. Reporting both online through the application used by the researcher. Hery (2021) Intermediate Financial Accounting offers insights into the field of financial accounting, a pivotal component of precise tax calculation and reporting.

### **RESULTS AND DISCUSSION**

Purchase and sales data is very important for companies, especially to gain profit, besides that it can also be used as a business run in distributing goods or services from consumers through or without intermediaries. The following is data obtained from PT. Niksay Karya Sukses and will be used or compiled as a complementary reference for VAT on sales by the company. Explained in the table below.

**Table1. Company Purchases and Sales in January to December 2024**

| <b>Bulan</b>     | <b>Pembelian</b>         | <b>Penjualan</b>         |
|------------------|--------------------------|--------------------------|
| <b>Januari</b>   | Rp <b>4.877.644.510</b>  | Rp <b>3.556.591.843</b>  |
| <b>Februari</b>  | Rp <b>2.395.777.397</b>  | Rp <b>3.968.337.708</b>  |
| <b>Maret</b>     | Rp <b>2.934.575.553</b>  | Rp <b>3.478.896.741</b>  |
| <b>April</b>     | Rp <b>3.539.710.735</b>  | Rp <b>3.747.184.435</b>  |
| <b>Mei</b>       | Rp <b>3.287.291.337</b>  | Rp <b>4.302.439.376</b>  |
| <b>Juni</b>      | Rp <b>2.054.867.319</b>  | Rp <b>2.915.545.579</b>  |
| <b>Juli</b>      | Rp <b>4.055.407.658</b>  | Rp <b>4.529.790.106</b>  |
| <b>Agustus</b>   | Rp <b>4.308.053.802</b>  | Rp <b>4.467.474.017</b>  |
| <b>September</b> | Rp <b>3.106.822.291</b>  | Rp <b>4.455.929.567</b>  |
| <b>Oktober</b>   | Rp <b>2.500.981.134</b>  | Rp <b>4.828.829.928</b>  |
| <b>November</b>  | Rp <b>6.261.057.159</b>  | Rp <b>4.976.480.558</b>  |
| <b>Desember</b>  | Rp <b>1.926.843.344</b>  | Rp <b>7.286.895.170</b>  |
| <b>Total</b>     | Rp <b>41.249.032.239</b> | Rp <b>52.514.395.028</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

Based on the table above, it shows purchases and sales from January to December 2024 obtained from the purchasing and sales division. The company's purchases and sales during 2024 can be said to have experienced less stable fluctuations, this can be seen from the beginning of the month to the next month in the purchasing process experiencing an increase and decrease, while sales also experienced an increase and decrease, as well as

the following months. The fluctuations are caused by certain factors, both internal and external factors, internal factors here mean factors controlled by the company, while external factors are factors that cannot be controlled by the company. In this study, the researcher used a descriptive analysis method. Descriptive researchers generally do not have the right to hypothesize, but only describe an object as it is systematically. Therefore, testing the hypothesis, in general in this study there is no need for a descriptive hypothesis in this study, namely processing the numbers in the purchase and sale transactions of taxable goods which are used to calculate the amount of Value Added Tax at Niksay Karya Sukses and then analyzing to obtain conclusions. Based on the data analysis techniques that have been put forward, the author will add stages of calculating, depositing and reporting Value Added Tax.

## **Research Result**

### **1. Calculating Input VAT and Output VAT**

Value Added Tax is a tax collected by Taxable Entrepreneurs which is collected on the delivery of Taxable Goods or Taxable Services. VAT consists of Input VAT and Output VAT. PT. Niksay Karya Sukses is a Taxable Entrepreneur as evidenced by the Taxpayer Identification Number (NPWP) which is 82.960.636.7-614.000, so it is mandatory to fulfill the obligation to pay and deduct or collect tax on value added tax. The following is the VAT paid and collected by PT. Niksay Karya Sukses during the 12-month period as follows:

#### **a. Input VAT**

Input Tax is Value Added Tax that should have been paid by Taxable Entrepreneurs for obtaining Taxable Goods and/or obtaining Taxable Services and/or utilizing intangible Taxable Goods from outside the Customs area and/or utilizing Taxable Services from outside the customs area and/or importing Taxable Goods. Below is the Input VAT data for January – December 2024 at PT. Niksay Karya Sukses as follows:

**Table 2. January Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP                     | PPN                   | Total                   |
|-----|----------------------------|-------------------------|-----------------------|-------------------------|
| 1   | MULTIMAYAKA, PT            | Rp 113.216.847          | Rp 11.321.684,66      | Rp 113.216.847          |
| 2   | CELINDO MULTI KARYA, PT    | Rp 16.509.400           | Rp 1.650.940          | Rp 16.509.400           |
| 3   | ROBERT BOSCH INDONESIA, PT | Rp 1.294.852.992        | Rp 129.485.299        | Rp 1.294.852.992        |
| 4   | ALAM LESTARI UNGGUL, PT    | Rp 792.252.436          | Rp 79.225.244         | Rp 792.252.436          |
| 5   | SUPPLIER LAIN-LAIN         | Rp 2.660.812.836        | Rp 266.081.284        | Rp 2.660.812.835,92     |
|     | <b>TOTAL</b>               | <b>Rp 4.877.644.510</b> | <b>Rp 487.764.451</b> | <b>4.877.644.510,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 3. February Purchase and Input VAT**

| No. | Nama Perusahaan             | DPP                     | PPN                   | Total                   |
|-----|-----------------------------|-------------------------|-----------------------|-------------------------|
| 1   | MULTIMAYAKA, PT             | Rp 112.105.382          | Rp 11.210.538         | Rp 112.105.382          |
| 2   | MAGNA HARDWARE, PT          | Rp 63.010.719           | Rp 6.301.072          | Rp 63.010.719           |
| 3   | MITRA ABADI SUCCESSINDO, PT | Rp 13.720.000           | Rp 1.372.000          | Rp 13.720.000           |
| 4   | ROBERT BOSCH INDONESIA, PT  | Rp 1.374.078.490        | Rp 137.407.849        | Rp 1.374.078.490        |
| 5   | SUPPLIER LAIN-LAIN          | Rp 832.862.805          | Rp 83.286.281         | Rp 832.862.805          |
|     | <b>TOTAL</b>                | <b>Rp 2.395.777.397</b> | <b>Rp 239.577.740</b> | <b>2.395.777.397,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 4. March Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP                     | PPN                   | Total                   |
|-----|----------------------------|-------------------------|-----------------------|-------------------------|
| 1   | MULTIMAYAKA, PT            | Rp 147.882.855          | Rp 14.788.285         | Rp 147.882.855          |
| 2   | INDOMESIN MEGARONA, PT     | Rp 78.223.054           | Rp 7.822.305          | Rp 78.223.054           |
| 3   | INTAN PERTIWI INDUSTRI, PT | Rp 429.780.560          | Rp 42.978.056         | Rp 429.780.560          |
| 4   | SUPPLIER LAIN-LAIN         | Rp 2.278.689.084        | Rp 227.868.908        | Rp 2.278.689.084        |
|     | <b>TOTAL</b>               | <b>Rp 2.934.575.553</b> | <b>Rp 293.457.555</b> | <b>2.934.575.553,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 5. April Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP                     | PPN                   | Total                   |
|-----|----------------------------|-------------------------|-----------------------|-------------------------|
| 1   | MULTIMAYAKA, PT            | Rp 232.846.741          | Rp 23.284.674         | Rp 232.846.741          |
| 2   | ROBERT BOSCH INDONESIA, PT | Rp 78.223.054           | Rp 7.822.305          | Rp 78.223.054           |
| 3   | SUPPLIER LAIN-LAIN         | Rp 3.228.640.940        | Rp 322.864.094        | Rp 3.228.640.940        |
|     | <b>TOTAL</b>               | <b>Rp 3.539.710.735</b> | <b>Rp 353.971.074</b> | <b>3.539.710.735,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 6. May Purchase and Input VAT**

| No. | Nama Perusahaan    | DPP                     | PPN                   | Total                   |
|-----|--------------------|-------------------------|-----------------------|-------------------------|
| 1   | MULTIMAYAKA, PT    | Rp 232.846.741          | Rp 23.284.674         | Rp 232.846.741          |
| 2   | SUPPLIER LAIN-LAIN | Rp 3.054.444.597        | Rp 305.444.460        | Rp 3.054.444.597        |
|     | <b>TOTAL</b>       | <b>Rp 3.287.291.337</b> | <b>Rp 328.729.134</b> | <b>3.287.291.337,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 7. June Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP                     | PPN                   | Total                   |
|-----|----------------------------|-------------------------|-----------------------|-------------------------|
| 1   | ROBERT BOSCH INDONESIA, PT | Rp 811.344.672          | Rp 81.134.467         | Rp 811.344.672          |
| 2   | SUPPLIER LAIN-LAIN         | Rp 1.243.522.647        | Rp 124.352.265        | Rp 1.243.522.647        |
|     | <b>TOTAL</b>               | <b>Rp 2.054.867.319</b> | <b>Rp 205.486.732</b> | <b>2.054.867.319,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 8. July Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP                     | PPN                   | Total                   |
|-----|----------------------------|-------------------------|-----------------------|-------------------------|
| 1   | ROBERT BOSCH INDONESIA, PT | Rp 1.470.815.111        | Rp 147.081.511        | Rp 1.470.815.111        |
| 2   | SUPPLIER LAIN-LAIN         | Rp 2.584.592.547        | Rp 258.459.255        | Rp 2.584.592.547        |
|     | <b>TOTAL</b>               | <b>Rp 4.055.407.658</b> | <b>Rp 405.540.766</b> | <b>4.055.407.658,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 9. August Purchase and Input VAT**

| No. | Nama Perusahaan    | DPP                     | PPN                   | Total                   |
|-----|--------------------|-------------------------|-----------------------|-------------------------|
| 1   | MULTIMAYAKA, PT    | Rp 115.071.824          | Rp 11.507.182         | Rp 115.071.824          |
| 2   | SUPPLIER LAIN-LAIN | Rp 4.192.981.978        | Rp 419.298.198        | Rp 4.192.981.978        |
|     | <b>TOTAL</b>       | <b>Rp 4.308.053.802</b> | <b>Rp 430.805.380</b> | <b>4.308.053.802,00</b> |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 10. September Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP              | PPN            | Total            |
|-----|----------------------------|------------------|----------------|------------------|
| 1   | ROBERT BOSCH INDONESIA, PT | Rp 1.462.414.248 | Rp 146.241.425 | Rp 1.462.414.248 |
| 2   | SUPPLIER LAIN-LAIN         | Rp 1.644.408.043 | Rp 164.440.804 | Rp 1.644.408.043 |
|     | <b>TOTAL</b>               | Rp 3.106.822.291 | Rp 310.682.229 | 3.106.822.291,00 |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 11. October Purchase and Input VAT**

| No. | Nama Perusahaan         | DPP              | PPN            | Total            |
|-----|-------------------------|------------------|----------------|------------------|
| 1   | ALAM LESTARI UNGGUL, PT | Rp 1.831.481.419 | Rp 183.148.142 | Rp 1.831.481.419 |
| 2   | SUPPLIER LAIN-LAIN      | Rp 669.499.715   | Rp 66.949.972  | Rp 669.499.715   |
|     | <b>TOTAL</b>            | Rp 2.500.981.134 | Rp 250.098.113 | 2.500.981.134,00 |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 12. November Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP              | PPN            | Total            |
|-----|----------------------------|------------------|----------------|------------------|
| 1   | ROBERT BOSCH INDONESIA, PT | Rp 989.636.009   | Rp 98.963.601  | Rp 989.636.009   |
| 2   | SUPPLIER LAIN-LAIN         | Rp 5.271.421.150 | Rp 527.142.115 | Rp 5.271.421.150 |
|     | <b>TOTAL</b>               | Rp 6.261.057.159 | Rp 626.105.716 | 6.261.057.159,00 |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 13. December Purchase and Input VAT**

| No. | Nama Perusahaan            | DPP              | PPN            | Total            |
|-----|----------------------------|------------------|----------------|------------------|
| 1   | ROBERT BOSCH INDONESIA, PT | Rp 897.273.104   | Rp 89.727.310  | Rp 897.273.104   |
| 2   | SUPPLIER LAIN-LAIN         | Rp 1.029.570.240 | Rp 102.957.024 | Rp 1.029.570.240 |
|     | <b>TOTAL</b>               | Rp 1.926.843.344 | Rp 192.684.334 | 1.926.843.344,00 |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**b. Output VAT**

Output Tax is the Value Added Tax payable that must be collected by Taxable Entrepreneurs who make deliveries of Taxable Goods, deliveries of Taxable Services, Exports of Tangible Taxable Goods, exports of Intangible Taxable Goods, and/or exports of Taxable Services. The following is the Output VAT tax data for the January - December 2024 Period at PT. Niksay Karya Sukses as follows:

**Table 14. January Sales and Output VAT**

| Nama Perusahaan       | DPP              | PPN            | Total            |
|-----------------------|------------------|----------------|------------------|
| CV. SUMBER DAYA PAPUA | Rp 38.836.371    | Rp 3.883.637   | Rp 42.720.008    |
| CUSTOMER LAIN-LAIN    | Rp 3.194.428.943 | Rp 319.442.892 | Rp 3.513.871.835 |
| <b>TOTAL</b>          | Rp 3.233.265.314 | Rp 323.326.529 | Rp 3.556.591.843 |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 15. February Sales and Output VAT**

| Nama Perusahaan    | DPP              | PPN            | Total            |
|--------------------|------------------|----------------|------------------|
| SURYA MAS          | Rp 43.754.548    | Rp 4.375.455   | Rp 48.130.003    |
| CUSTOMER LAIN-LAIN | Rp 3.563.825.184 | Rp 356.382.521 | Rp 3.920.207.705 |
| <b>TOTAL</b>       | Rp 3.607.579.732 | Rp 360.757.976 | Rp 3.968.337.708 |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

**Table 16. March Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| CV. SARANA TEKNIK JAYA | Rp 35.909.100           | Rp 3.590.910          | Rp 39.500.010           |
| CUSTOMER LAIN-LAIN     | Rp 3.126.724.301        | Rp 312.672.430        | Rp 3.439.396.731        |
| <b>TOTAL</b>           | <b>Rp 3.162.633.401</b> | <b>Rp 316.263.340</b> | <b>Rp 3.478.896.741</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 17. April Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| PT.JAYA BALI INDONESIA | Rp 63.636.364           | Rp 6.363.636          | Rp 70.000.000           |
| CUSTOMER LAIN-LAIN     | Rp 3.342.894.939        | Rp 334.289.496        | Rp 3.677.184.435        |
| <b>TOTAL</b>           | <b>Rp 3.406.531.303</b> | <b>Rp 340.653.132</b> | <b>Rp 3.747.184.435</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 18. May Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| PT.JAYA BALI INDONESIA | Rp 47.272.727           | Rp 4.727.273          | Rp 52.000.000           |
| CUSTOMER LAIN-LAIN     | Rp 3.864.035.803        | Rp 386.403.573        | Rp 4.250.439.376        |
| <b>TOTAL</b>           | <b>Rp 3.911.308.530</b> | <b>Rp 391.130.846</b> | <b>Rp 4.302.439.376</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 19. June Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| PT.JAYA BALI INDONESIA | Rp 47.272.727           | Rp 4.727.273          | Rp 52.000.000           |
| CUSTOMER LAIN-LAIN     | Rp 2.603.223.260        | Rp 260.322.319        | Rp 2.863.545.579        |
| <b>TOTAL</b>           | <b>Rp 2.650.495.987</b> | <b>Rp 265.049.592</b> | <b>Rp 2.915.545.579</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 20. July Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| PT.BINTANG TIMUR ABADI | Rp 439.474.020          | Rp 43.947.402         | Rp 483.421.422          |
| CUSTOMER LAIN-LAIN     | Rp 3.678.516.993        | Rp 367.851.691        | Rp 4.046.368.684        |
| <b>TOTAL</b>           | <b>Rp 4.117.991.013</b> | <b>Rp 411.799.093</b> | <b>Rp 4.529.790.106</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 21. August Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| CV. NIAGA HARDWARE     | Rp 56.072.740           | Rp 5.607.274          | Rp 61.680.014           |
| CUSTOMER LAIN-LAIN     | Rp 4.005.267.288        | Rp 400.526.715        | Rp 4.405.794.003        |
| <b>TOTAL</b>           | <b>Rp 4.061.340.028</b> | <b>Rp 406.133.989</b> | <b>Rp 4.467.474.017</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 22. September Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| CV. PERKASA GEMILANG   | Rp 106.690.909          | Rp 10.669.091         | Rp 117.360.000          |
| CUSTOMER LAIN-LAIN     | Rp 3.944.154.153        | Rp 394.415.414        | Rp 4.338.569.567        |
| <b>TOTAL</b>           | <b>Rp 4.050.845.062</b> | <b>Rp 405.084.505</b> | <b>Rp 4.455.929.567</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 23. Oktober Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| CV. NIAGA HARDWARE     | Rp 58.363.650           | Rp 5.836.365          | Rp 64.200.015           |
| CUSTOMER LAIN-LAIN     | Rp 4.331.481.739        | Rp 433.148.174        | Rp 4.764.629.913        |
| <b>TOTAL</b>           | <b>Rp 4.389.845.389</b> | <b>Rp 438.984.539</b> | <b>Rp 4.828.829.928</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 24. November Sales and Output VAT**

| <b>Nama Perusahaan</b>      | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|-----------------------------|-------------------------|-----------------------|-------------------------|
| PT. JAYA PRATAMA GROSIRINDO | Rp 56.727.274           | Rp 5.672.727          | Rp 62.400.001           |
| CUSTOMER LAIN-LAIN          | Rp 4.467.345.965        | Rp 446.734.592        | Rp 4.914.080.557        |
| <b>TOTAL</b>                | <b>Rp 4.524.073.239</b> | <b>Rp 452.407.319</b> | <b>Rp 4.976.480.558</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

**Table 25. December Sales and Output VAT**

| <b>Nama Perusahaan</b> | <b>DPP</b>              | <b>PPN</b>            | <b>Total</b>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| PT VIRGO SAMUDERA JAYA | Rp 61.090.909           | Rp 6.109.091          | Rp 67.200.000           |
| CUSTOMER LAIN-LAIN     | Rp 3.478.619.826        | Rp 3.400.422.212      | Rp 6.879.042.038        |
| <b>TOTAL</b>           | <b>Rp 3.333.242.219</b> | <b>Rp 333.324.224</b> | <b>Rp 6.946.242.038</b> |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

## **2. Calculation of VAT Payable (still to be paid)**

To determine the amount of Value Added Tax (VAT) to be paid, namely by using the formula below based on Law No. 42 of 2009 Article 09 Paragraph (04) as follows:

|                      |                 |
|----------------------|-----------------|
| Output VAT           | Rp. xxxx        |
| Input VAT            | <u>Rp. xxxx</u> |
| PPN still to be paid | Rp. xxxx        |

Description:

- If Input VAT is greater than Output VAT, then the VAT is overpaid.
- If Input VAT is smaller than Output VAT, then the VAT is underpaid.

The following is a table of calculations of Input VAT and Output VAT for 1 year that will be paid by the company:

**Table 26. Recapitulation of Input VAT and Output VAT for 2024**

| <b>Bulan</b>     | <b>PPN KELUARAN</b> |                | <b>PPN MASUKAN</b> |
|------------------|---------------------|----------------|--------------------|
| <b>Des '18</b>   |                     |                |                    |
| <b>Januari</b>   | Rp 323.326.529      | Rp 487.764.406 |                    |
| <b>Februari</b>  | Rp 360.757.976      | Rp 239.577.697 |                    |
| <b>Maret</b>     | Rp 316.263.340      | Rp 293.457.523 |                    |
| <b>April</b>     | Rp 340.653.132      | Rp 353.971.034 |                    |
| <b>Mei</b>       | Rp 391.130.846      | Rp 328.729.110 |                    |
| <b>Juni</b>      | Rp 265.049.592      | Rp 205.486.714 |                    |
| <b>Juli</b>      | Rp 411.799.093      | Rp 405.540.714 |                    |
| <b>Agustus</b>   | Rp 406.133.989      | Rp 430.805.333 |                    |
| <b>September</b> | Rp 405.084.505      | Rp 310.682.190 |                    |
| <b>Oktober</b>   | Rp 438.984.539      | Rp 250.098.067 |                    |
| <b>November</b>  | Rp 452.407.319      | Rp 626.105.685 |                    |
| <b>Desember</b>  | Rp 333.324.224      | Rp 192.684.317 |                    |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

It can be seen based on the calculation details above which show that every month the company experiences overpayment of VAT.

**a. VAT Payment and Reporting Mechanism**

The mechanism for payment or deposit and reporting of VAT at PT Niksay Karya Sukses is in accordance with the tax regulations in force in Indonesia based on Law No. 42 of 2009 Article 15 A paragraph (1) and (2) which reads: "Paragraph (1) Deposit of Value Added Tax by Taxable Entrepreneurs as referred to in Article 9 paragraph (3) "Payments must be completed by the conclusion of the month following the end of the tax period and prior to the submission of the Value Added Tax notification letter." Article (2) states that the Value Added Tax notification letter needs to be filed by the end of the month subsequent to the tax period's conclusion. In accordance with Article 15 A paragraph (1) of Law No. 42 of 2009, the deadline for the payment of Value Added Tax is the end of the month following the tax period. Additionally, Article (2) confirms that the execution deadline is the end of the following month.

**b. Fiscal Correction of Value Added Tax**

In the case above, PT. Niksay Karya Sukses did not make a fiscal correction to the existing Value Added Tax (VAT). This is because the company considers it unnecessary because when a purchase or sale transaction occurs, the company immediately issues a tax invoice as a basis for strengthening the collection of VAT.

**c. Calculation of VAT Payable (which must be paid or which) According to Taxation**

The following is a table of calculations of Input VAT and Output VAT according to Law No. 42 of 2009 concerning VAT and PPnBM to find out the VAT that must be paid by the company.

**Table 27. Output VAT, Input VAT and Underpayment/Overpayment Data According to Taxation in 2024**

| <b>Bulan</b>     | <b>PPN KELUARAN</b> | <b>PPN MASUKAN</b>  |                              |                  | <b>I/K BAYAR</b> | <b>Ket</b> |
|------------------|---------------------|---------------------|------------------------------|------------------|------------------|------------|
|                  |                     | <b>PPN BULANINI</b> | <b>KONPENSASI BULAN LALU</b> | <b>TOTAL</b>     |                  |            |
| <b>Januari</b>   | Rp 323.326.529      | Rp 487.764.406      | Rp 703.400.571               | Rp 1.191.164.977 | Rp 867.838.448   | LB         |
| <b>Februari</b>  | Rp 360.757.976      | Rp 239.577.697      | Rp 867.838.448               | Rp 1.107.416.145 | Rp 746.658.169   | LB         |
| <b>Maret</b>     | Rp 316.263.340      | Rp 293.457.523      | Rp 746.658.169               | Rp 1.040.115.692 | Rp 723.852.352   | LB         |
| <b>April</b>     | Rp 340.653.132      | Rp 353.971.034      | Rp 723.852.352               | Rp 1.077.823.386 | Rp 737.170.254   | LB         |
| <b>Mei</b>       | Rp 391.130.846      | Rp 328.729.110      | Rp 737.170.254               | Rp 1.065.899.364 | Rp 674.768.520   | LB         |
| <b>Juni</b>      | Rp 265.049.592      | Rp 205.486.714      | Rp 674.768.520               | Rp 880.255.234   | Rp 615.205.642   | LB         |
| <b>Juli</b>      | Rp 411.799.093      | Rp 405.540.714      | Rp 615.205.642               | Rp 1.020.746.356 | Rp 608.947.263   | LB         |
| <b>Agustus</b>   | Rp 406.133.989      | Rp 430.805.333      | Rp 608.947.263               | Rp 1.039.752.596 | Rp 633.618.607   | LB         |
| <b>September</b> | Rp 405.084.505      | Rp 310.682.190      | Rp 633.618.607               | Rp 944.300.797   | Rp 539.216.292   | LB         |
| <b>Oktober</b>   | Rp 438.984.539      | Rp 250.098.067      | Rp 539.216.292               | Rp 789.314.359   | Rp 350.284.821   | LB         |
| <b>November</b>  | Rp 452.407.319      | Rp 626.105.685      | Rp 350.284.821               | Rp 976.390.506   | Rp 523.983.180   | LB         |
| <b>Desember</b>  | Rp 333.324.224      | Rp 192.684.317      | Rp 523.983.180               | Rp 716.667.497   | Rp 383.343.267   | LB         |

Source: PT Niksay Karya Sukses (Processed Data, 2025).

Input VAT and Output VAT data according to the tax table above is based on the calculation data of transactions that have been reported. The VAT that will be paid by the company according to taxation using the same formula as that used by the company.

Note: The details of Input and Output VAT will be attached.

**d. Payment of VAT Payable by the Company**

After knowing how much VAT must be paid by the company, and before the company makes a payment of the amount of tax owed, the company first enters the processed data into e-filing online and prints it to be submitted to the bank when making a deposit. Based on the results of the researcher's work at the company (PT. Niksay Karya Sukses) always deposits VAT before the deadline both in January (which was deposited in February) until December. If PT. Niksay Karya Sukses does not deposit VAT before the end of the next period after the tax period, an administrative sanction will be imposed in the form of a fine of Rp. 500,000.00 (five hundred thousand rupiah)

**e. Reporting of VAT Periodic Tax Returns**

In reporting the VAT Periodic Tax Return, there are several documents that must be prepared to report to the tax office, but currently the reporting of the VAT Periodic Tax Return can be reported online. Documents that need to be prepared for manual reporting include the VAT Periodic Tax Return form, and proof of payment of VAT payable, while for online reporting the prepared documents must be scanned first. PT. Niksay Karya Sukses reports its VAT Periodic Tax Return always on time or does not exceed the specified deadline, which is every 30/31st of the next tax period.

**f. Calculation of VAT in Companies and Taxation**

The following is a table of the results of the researcher's analysis during the calculation of VAT in companies by comparing the calculation results according to the company and the calculation results according to the tax office:

**Table 28. Comparative Data on the Results of the Analysis of Input VAT and Output VAT in 2024**

| <b>Bulan</b>     | <b>PERHITUNGAN PERUSAHAAN</b> |                    | <b>PERHITUNGAN PERPAJAKAN</b> |                    | <b>SELISIH VAT OUT</b> | <b>SELISIH VAT IN</b> | <b>Ket</b> |
|------------------|-------------------------------|--------------------|-------------------------------|--------------------|------------------------|-----------------------|------------|
|                  | <b>PPN KELUARAN</b>           | <b>PPN MASUKAN</b> | <b>PPN KELUARAN</b>           | <b>PPN MASUKAN</b> |                        |                       |            |
| <b>Januari</b>   | Rp 323.326.530                | Rp 487.764.406     | Rp 323.326.529                | Rp 487.764.406     | 1                      | 0                     | LB         |
| <b>Februari</b>  | Rp 360.757.982                | Rp 239.577.698     | Rp 360.757.976                | Rp 239.577.697     | 6                      | 1                     | LB         |
| <b>Maret</b>     | Rp 316.263.343                | Rp 293.457.525     | Rp 316.263.340                | Rp 293.457.523     | 3                      | 2                     | LB         |
| <b>April</b>     | Rp 340.653.132                | Rp 353.971.036     | Rp 340.653.132                | Rp 353.971.034     | 0                      | 2                     | LB         |
| <b>Mei</b>       | Rp 391.130.846                | Rp 328.729.110     | Rp 391.130.846                | Rp 328.729.110     | 0                      | 0                     | LB         |
| <b>Juni</b>      | Rp 265.049.593                | Rp 205.486.714     | Rp 265.049.592                | Rp 205.486.714     | 1                      | 0                     | LB         |
| <b>Juli</b>      | Rp 411.799.090                | Rp 405.540.715     | Rp 411.799.093                | Rp 405.540.714     | -3                     | 1                     | LB         |
| <b>Agustus</b>   | Rp 406.133.990                | Rp 430.805.335     | Rp 406.133.989                | Rp 430.805.333     | 1                      | 2                     | LB         |
| <b>September</b> | Rp 405.084.504                | Rp 310.682.190     | Rp 405.084.505                | Rp 310.682.190     | -1                     | 0                     | LB         |
| <b>Oktober</b>   | Rp 438.984.539                | Rp 250.098.066     | Rp 438.984.539                | Rp 250.098.067     | 0                      | -1                    | LB         |
| <b>November</b>  | Rp 452.407.319                | Rp 626.105.686     | Rp 452.407.319                | Rp 626.105.685     | 0                      | 1                     | LB         |
| <b>Desember</b>  | Rp 333.324.225                | Rp 192.684.317     | Rp 333.324.224                | Rp 192.684.317     | 1                      | 0                     | LB         |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

From the data above that has been analyzed, it can be seen that the company has made the right calculations, this can be seen in January that the company made calculations with results that were close, only the comma difference may be due to the addition process in the Office Excel program, while in the calculation according to taxation the results are also appropriate and there are no problems/obstacles for the next reporting process, this can also be proven from the following months. Ariyani (2022) in the book Analysis of VAT Calculation and Reporting at PT. Tirta Jaya offers an analysis analogous to the present study on the subject of Value Added Tax (VAT) calculation and reporting in corporate entities.

**Table 29. VAT Deposit and Reporting Analysis Data**

|                       | <b>Director General of Taxes<br/>Regulation No.14/PJ/2010 PASAL 01</b>  | <b>Implementation</b>   |
|-----------------------|---|---|
| <b>VAT Collection</b> | Means of Collection: Tax Invoice (standard/simple/other documents).   | PT. Nikysay Karya Sukses creates a simple tax invoice as proof of tax collection.   |
| <b>VAT Deposit</b>    | Means of Deposit: Tax Deposit Slip  | PT. Nikysay Karya Sukses filled out the SSP as proof of deposit   |
|                       |   | VAT. In the SSP, the NPWP and the amount of tax owed are listed.  |
|                       | Deposit deadline: deposits must be made by the end of the month following the conclusion of the tax period and prior to submitting the Periodic Tax Return. | PT. Nikysay Karya Sukses makes its tax payments to the local tax office by the 10th of the month after the tax period concludes.  |
|                       | Late deposit penalty: 2 % per month   | There are no penalties since deposits are submitted punctually.   |
| <b>VAT Reporting</b>  | Reporting facilities: Periodic Tax Returns  | PT. Nikysay Karya Sukses reports the VAT that has been collected and deposited every month using the e-filing application online. |

|  | <b>Director General of Taxes<br/>Regulation No.14/PJ/2010 PASAL 01</b>  | <b>Implementation</b>   |
|--|---|---|
|  | The deadline for reporting is that VAT Periodic Tax Returns must be filed by the last day of the month that follows the end of the tax period. In cases where the month ends on a holiday, submissions may be made on the next business day. The penalty for failing to submit the VAT Periodic Tax Return on time is IDR 500,000.00. | Reporting is done on the 20th of every month following the end of the tax period.           |
|  | The deadline for reporting is that VAT Periodic Tax Returns must be filed by the last day of the month that follows the end of the tax period. In cases where the month ends on a holiday, submissions may be made on the next business day. The penalty for failing to submit the VAT Periodic Tax Return on time is IDR 500,000.00. | There are no sanctions because the company has fulfilled its reporting obligations on time. |

Source: PT Nikysay Karya Sukses (Processed Data, 2025).

The table above is the result of the analysis of Value Added Tax payments and reporting that occurred at PT. Nikysay Karya Sukses. The researcher compared the company's implementation procedures with the applicable laws, it can be seen that the collection, payment and reporting of Value Added Tax at PT. Nikysay Karya Sukses were carried out in accordance with the applicable regulations.

## **CONCLUSION**

The findings of this study are based on the results of the implementation and research conducted regarding the payment and reporting of Value Added Tax (VAT) at PT. It can be concluded that Nikysay Karya Sukses has calculated and paid Value Added Tax (VAT) in accordance with applicable regulations and the company's internal calculations. In the 2024 fiscal year, the company did not report any underpayment of value-added tax (VAT). This was due to the company's ongoing purchase transactions, which resulted in collected VAT exceeding output VAT. As a compensatory measure, the company made additional payments for higher VAT amounts through the e-invoice system. This approach was taken to avoid any underpayment when submitting the VAT Period Notification Letter. Furthermore, the process of Value Added Tax (VAT) reporting was executed in accordance with the provisions stipulated in Law No. 42 of 2009 on VAT and Excise Tax.

It is imperative to acknowledge the limitations of this study when interpreting the findings. First, the present study focuses exclusively on PT Nikysay Karya Sukses, an enterprise operating within a distinct sector. Consequently, the findings of this study may not be universally applicable to other industries. Additionally, the data utilized is secondary and exclusively encompasses the 2024 period, thereby constraining the analysis of long-term trends. Secondly, the scope of the study encompasses the calculation and reporting of VAT using e-invoices, while other factors that may influence

the accuracy of VAT reporting and payment, such as internal company factors or government policies, are not considered. The implications of this study suggest that the implementation of an e-invoice system is crucial for facilitating and ensuring the timely reporting of VAT. This is expected to reduce the potential for errors or delays in tax management. This study offers insights that other companies may use to enhance their tax systems and compliance by leveraging existing technology. It is recommended that the scope of the study be expanded to include companies from other sectors and incorporate a more diverse array of variables. This would serve as a valuable suggestion for future research endeavors.

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