

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

Nur Aini Anisa<sup>1</sup>, Priyo Utomo<sup>2</sup>, Ria Dini Apriliasari<sup>3</sup>

<sup>1,2</sup>Department of Accounting, STIE Pemuda, Indonesia

<sup>3</sup>Department of Accounting, Faculty of Economics and Business, Universitas Bhayangkara Surabaya

DOI: [10.46821/equity.v5i2.609](https://doi.org/10.46821/equity.v5i2.609)

### 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. Nikysay 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

### How to Cite:

Anisa, N. A., Utomo, P., and Apriliasari, R. D. (2025). Analysis of Calculation of Value Added Tax Deposit and Reporting with E-Invoice System. *Equity: Jurnal Akuntansi*, 5(2), 94-107. <https://doi.org/10.46821/equity.v5i2.609>.

\*Corresponding Author:

Email: [nurainianisa.stiepemuda@gmail.com](mailto:nurainianisa.stiepemuda@gmail.com)



This is an open access article under the CC-BY

## 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. Nikysay 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. Suprpto 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. Nikysay Karya Sukses Surabaya in 2019 from the researcher's archives as a tax staff at PT. Nikysay 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. Nikysay 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. Nikysay 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 4.877.644.510	Rp 3.556.591.843
<b>Februari</b>	Rp 2.395.777.397	Rp 3.968.337.708
<b>Maret</b>	Rp 2.934.575.553	Rp 3.478.896.741
<b>April</b>	Rp 3.539.710.735	Rp 3.747.184.435
<b>Mei</b>	Rp 3.287.291.337	Rp 4.302.439.376
<b>Juni</b>	Rp 2.054.867.319	Rp 2.915.545.579
<b>Juli</b>	Rp 4.055.407.658	Rp 4.529.790.106
<b>Agustus</b>	Rp 4.308.053.802	Rp 4.467.474.017
<b>September</b>	Rp 3.106.822.291	Rp 4.455.929.567
<b>Oktober</b>	Rp 2.500.981.134	Rp 4.828.829.928
<b>November</b>	Rp 6.261.057.159	Rp 4.976.480.558
<b>Desember</b>	Rp 1.926.843.344	Rp 7.286.895.170
<b>Total</b>	Rp 41.249.032.239	Rp 52.514.395.028

Source: PT Nikysay 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 Nikysay 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. Nikysay 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. Nikysay 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. Nikysay 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>	Rp 4.877.644.510	Rp 487.764.451	4.877.644.510,00

Source: PT Nikysay 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>	Rp 2.395.777.397	Rp 239.577.740	2.395.777.397,00

Source: PT Nikysay 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>	Rp 2.934.575.553	Rp 293.457.555	2.934.575.553,00

Source: PT Nikysay 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>	Rp 3.539.710.735	Rp 353.971.074	3.539.710.735,00

Source: PT Nikysay 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>	Rp 3.287.291.337	Rp 328.729.134	3.287.291.337,00

Source: PT Nikysay 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>	Rp 2.054.867.319	Rp 205.486.732	2.054.867.319,00

Source: PT Nikysay 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>	Rp 4.055.407.658	Rp 405.540.766	4.055.407.658,00

Source: PT Nikysay 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>	Rp 4.308.053.802	Rp 430.805.380	4.308.053.802,00

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

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

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
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>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**

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
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**

Nama Perusahaan	DPP	PPN	Total
PT. JAYA PRATAMA GROSERINDO	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**

Nama Perusahaan	DPP	PPN	Total
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

Rp. xxxx

PPN still to be paid

Rp. xxxx

Description:

a. If Input VAT is greater than Output VAT, then the VAT is overpaid.

b. 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**

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

Source: PT Nikysay 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 Nikysay 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. Nikysay 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**

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

Source: PT Nikysay 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-filling 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. Nikysay Karya Sukses) always deposits VAT before the deadline both in January (which was deposited in February) until December. If PT. Nikysay 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. Nikysay 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**

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

	Director General of Taxes Regulation No. 14/PJ/2010 PASAL 01	Implementation
VAT Collection	Means of Collection: Tax Invoice (standard/simple/other documents).	PT. Nikysay Karya Sukses creates a simple tax invoice as proof of tax collection.
VAT Deposit	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.
VAT Reporting	Reporting facilities: Periodic Tax Returns	PT. Nikysay Karya Sukses reports the VAT that has been collected and deposited every month using the e-filling application online.

	<b>Director General of Taxes 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 the analysis 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 the carried out in accordance 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.

## REFERENCES

- Ariyani, Deasy. (2022). *Analysis of VAT Calculation and Reporting at PT. Tirta Jaya*. Jakarta: PT Gramedia Pustaka Utama.
- Erhans, Andi. (2021). *Accounting I*. Jakarta: PT Ercontara Rajawali.
- Hery, K. (2021). *Intermediate Financial Accounting*. Jakarta: Bumi Aksara.
- Jusuf, Hadi. (2011). *Dasar-dasar Akuntansi*. Edisi 7. Yogyakarta: Bagian Penerbitan Sekolah Tinggi Ilmu Ekonomi YKPN.
- Kompas.com. "The Use of E-Invoice to Prevent Misuse of VAT Invoices." Kompas Digital, 2022. Accessed May 2025.
- Mardiasmo, M. (2021). *Taxation*. 7th ed., Yogyakarta: Andi Offset.
- Moleong, Lexy J. (2007). *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya.
- Sambodo, Agus. (2014). *Pajak Dalam Entitas Bisnis*. Jakarta: Salemba Empat. Sugiyono. (2020). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta.
- Suprpto, Haddy. *Methodology of Research for Scientific Works*. Yogyakarta: Gosyen Publishing, 2020.
- Suryaningrum, Santi Febriana, et al. (2020). Implementation of Value Added Tax Reporting and Calculation Using E-Invoice System. *Journal of Taxation and Regulation*, vol. 22, no. 4, pp. 45-58.
- Undang-Undang Nomor 16 Tahun 2009 tentang Ketentuan Umum dan Tata Cara Perpajakan.
- Undang-Undang Republik Indonesia No. 42 Tahun 2009 tentang PPN dan PPnBM.
- Waluyo, R., and Ilyas, W. B. (2021). *Taxation in Indonesia*. Jakarta: Salemba Empat.