
ANALYSIS OF THE APPLICATION OF VALUE ADDED TAX CALCULATION AND ITS REPORTING (A STUDY ON PT BANGUN MEDIKA SEJAHTERA)

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ABSTRACT

This study aims to analyze the implementation of Value-Added Tax (VAT) calculations and reporting at PT Bangun Medika Sejahtera. The research method used is a descriptive method with a qualitative approach. Data was collected through interviews, document studies, and direct observation of the company's taxation process. The results show that PT Bangun Medika Sejahtera has implemented VAT calculations following applicable tax regulations. However, there are still some challenges in its reporting, such as delays and administrative errors. Therefore, the company needs to improve its tax management system more effectively to avoid potential penalties and fines from tax authorities.

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1. INTRODUCTION

Tax plays a strategic role as the main source of state revenue in supporting the sustainability of national development. According to data from the Central Statistics Agency (2024), the contribution of the tax sector to total state revenue increased from 77.15% in 2021 to 80.41% in 2023. This trend indicates that tax revenue is the backbone of state financing, while also reflecting the effectiveness of the government's fiscal policy. Among various types of taxes, Value Added Tax (VAT) ranks as the second largest after Income Tax (PPh), making it a very significant component in the structure of state revenue.

VAT, as an indirect tax, is imposed on the consumption of goods and services and is collected by a third party, namely the Taxable Entrepreneur (PKP). The effective implementation of VAT requires a deep understanding of both the calculation and reporting aspects. To enhance administrative efficiency and taxpayer compliance, the Indonesian government has implemented the e-Faktur system, which is an electronic tax invoice. This system aims to minimize reporting errors, improve data accuracy, and promote transparency in the national tax system (Ministry of Finance of the Republic of Indonesia, 2021).

Nevertheless, practices in the field indicate that the implementation of VAT calculations and reporting still faces several challenges. PT Bangun Medika Sejahtera, a medical equipment distribution company that is registered as a VAT taxpayer, experienced a case of delayed issuance of replacement tax invoices due to errors in transaction values that were only discovered more than a month after the transaction occurred. This delay can lead to administrative sanctions and disrupt the smooth operation of the company's tax administration



processes, as well as highlight the need for strengthening internal control systems and improving human resource competencies in tax aspects.

Previous studies have shown that the implementation of e-Faktur has generally complied with regulations, but there are still challenges regarding timeliness and accuracy of reporting (Setiawan, 2021; Vilana, 2021). Against this background, this study aims to comprehensively analyze the implementation of VAT calculations and reporting at PT Bangun Medika Sejahtera. This research is expected to provide useful empirical contributions in efforts to enhance corporate tax compliance and support the optimization of state revenue through a more accountable and efficient VAT system.

2. LITERATURE REVIEWS

2.1. Tax Accounting

Tax accounting is a branch of accounting that focuses on the recording and reporting of financial transactions based on applicable tax regulations. According to Yasser Arafat (in Mulya, 2023), tax accounting includes the processes of recording, classifying, measuring, reporting, and controlling financial transactions to meet tax obligations. This accounting plays a crucial role in assisting entities in ensuring tax compliance, planning tax payments efficiently, and minimizing the risk of penalties due to violations of tax administration.

2.2. Value Added Tax

Value Added Tax (VAT) is a tax on the consumption of goods and services within the country, collected in a tiered manner throughout the production and distribution chain. Prastowo (2024) states that VAT is imposed on the added value at each stage of distribution, while Pangaribuan (2022) emphasizes that this tax arises from the use of production factors in producing and trading goods or services. Characteristics of VAT include being indirect, objective, a multi-stage levy, not resulting in double taxation, using tax invoices as a collection medium, and being imposed only on domestic consumption.

2.3. Tax Invoice/E-Invoice

Tax Invoices, especially in electronic form (e-Invoice), are official documents in the VAT collection process. The implementation of e-Invoices is regulated in PER-16/PJ/2014 and has been in effect nationally since July 1, 2016. These invoices can only be issued by Taxable Entrepreneurs (PKP) and aim to enhance accuracy, efficiency, and security in VAT reporting. The e-Invoice application has undergone several updates from version 1.0 in 2016 to version 4.0 in 2024. Types of tax invoices include output invoices, input invoices, replacement invoices, and cancellation invoices.

2.4. Calculation of Value Added Tax

The calculation of VAT uses the credit method with the invoice method approach. According to Mardiasmo (2023), VAT is imposed on every transaction of taxable goods or services by a VAT taxable entrepreneur, allowing for a reduction of Output Tax with Input Tax. If the Input Tax is greater, the difference can be compensated or refunded; if it is lower, the difference must be deposited. The basic formula for VAT calculation is: $VAT = Tax\ Base \times Tax\ Rate$. With the current general rate being 11%.

2.5. Collection, Deposit, and Reporting of Value Added Tax (VAT)

The collection of VAT can be carried out by parties appointed by the government, such as treasurers, state-owned enterprises, or other agencies, according to Prastowo's regulations (2024). Taxable businesses that deliver goods or services to the collectors are still required to report the tax collected. The deposit of VAT must be made no later than the end of the following month after the tax period ends. The reporting of VAT is conducted through the VAT Period Tax Return (SPT Masa PPN) using three types of forms: SPT Masa 1111, 1111 DM, and 1107 PUT, which must be filled out electronically using the e-SPT application from the Directorate General of Tax.

3. RESEARCH METHOD

3.1. Type of Research

The type of research used in this study is qualitative research with a descriptive approach. Qualitative research aims to gain a deep understanding of the phenomena occurring in the field through the interpretation of narrative data, rather than numerical data. The descriptive approach is used to systematically depict and explain the process of calculation and reporting of Value Added Tax (VAT) implemented by PT Bangun Medika Sejahtera. This research is based on a postpositivist paradigm, where the researcher acts as the main instrument in data collection and interpretation.

3.2. Research Location and Time

This research was conducted at PT Bangun Medika Sejahtera, located at Jl. Dr. Sam Ratulangi No. 214, Titiwungen Selatan Village, Sario Sub-district, Manado City, North Sulawesi Province. The research was carried out from September 2024 until its completion.

3.3. Analysis Method

The data analysis method employed is qualitative descriptive analysis. The analysis process begins with data collection through observation, interviews, and documentation. The obtained data is then analyzed to identify patterns, relationships, and discrepancies between the practices implemented in the field and the applicable tax regulations. The analysis stages consist of: (1) data collection from the field, (2) data reduction and organization of key information, (3) interpretative analysis of the findings, and (4) drawing conclusions and providing recommendations based on the results of the analysis.

4. RESULTS AND DISCUSSIONS

4.1. Implementation of Value Added Tax at PT Bangun Medika Sejahtera

PT Bangun Medika Sejahtera has applied a VAT rate of 11% in accordance with the provisions of Law No. 7 of 2021 concerning Tax Regulation Harmonization (HPP), which has been effective since April 1, 2022. All transactions involving the purchase and sale of taxable goods or services are subject to this rate.

4.2 Calculation of Value Added Tax

The Tax Base (DPP) at PT Bangun Medika Sejahtera is calculated based on the selling price. The calculation is performed through the VAT Period Tax Return, using the reconciliation method between Input Tax and Output Tax.

Tabel 1 Data Pembelian Barang Kena Pajak Tahun 2023 Dan Januari-Juli 2024

Masa	2023 (Rp)	DPP (Rp)	2023 PPN (Rp)	2023 Jumlah (Rp)	2024 DPP (Rp)	2024 PPN (Rp)	2024 Jumlah (Rp)
Januari	39.774.299		4.375.173	44.149.472	96.264.252	10.589.068	106.853.320
Februari	60.569.524		6.662.648	67.232.172	-	-	-
Maret	570.865.552		62.795.211	633.660.763	1.688.979.436	185.787.738	1.874.767.174
April	425.346.555		46.788.121	472.134.676	706.813.641	77.749.501	784.563.142
Mei	2.280.020.414		250.802.246	2.530.822.660	1.622.792.271	178.507.150	1.801.299.421
Juni	2.162.418.478		237.866.033	2.400.284.511	1.239.412.884	136.335.417	1.375.748.301

Juli	3.203.013.649	352.331.501	3.555.345.150	2.143.841.411	235.822.555	2.379.663.966
TOTAL	18.952.287.473	2.084.751.622	21.037.039.095	7.498.103.895	824.791.428	8.322.895.323

Sumber : PT. Bangun Medika Sejahtera, 2024

4.3 Sales of Taxable

Goods Sales are classified into tax invoices with codes 010 and 020. Code 010 is used when VAT is collected by the seller, whereas code 020 is for VAT collected by a government treasurer or a specific agency.

Tabel 2 Data Penjualan Barang Kena Pajak Tahun 2023 Dan Januari-Juli 2024

Tahun	DPP (Rp)	PPN (Rp)	Jumlah (Rp)
2023	29.160.338.300	3.207.637.213	32.367.975.513
2024	2.725.773.745	299.835.112	3.025.608.857

Sumber : PT. Bangun Medika Sejahtera, 2024

4.4 Value Added Tax Reporting

PT Bangun Medika Sejahtera uses the e-Faktur application for VAT reporting and has complied with the reporting deadlines in accordance with the provisions of the Tax Harmonization Law.

Tabel 3 Tanggal Penyetoran dan Pelaporan PPN

Masa	Tanggal Pelaporan 2023	Tanggal Pelaporan 2024	Kesesuaian
Januari	26/02/2023	26/02/2024	Sesuai
Februari	31/03/2023	29/03/2024	Sesuai
Maret	29/04/2023	30/04/2024	Sesuai
April	31/05/2023	31/05/2024	Sesuai
Mei	30/06/2023	28/06/2024	Sesuai
Juni	31/07/2023	31/07/2024	Sesuai
Juli	31/08/2023	30/08/2024	Sesuai

Source : Processed Data, 2024

4.5 Analysis of VAT Calculation

The analysis was conducted on tax invoices with code 010. It was found that the Input Tax exceeds the Output Tax, leading the company to perform compensation and restitution several times for restitution.

Tabel 4 Evaluasi Perhitungan PPN Tahun 2023

Masa	PPN Terutang (Rp)	Faktur Pajak Masukan (Rp)	Restitusi (Rp)
Mei	0	250.802.246	454.261.245
Juli	2.037.631	352.291.016	528.884.417
September	599.050	433.508.495	665.448.558
Desember	14.485.380	94.553.221	421.109.043

Source : Processed Data, 2024

4.6 Analysis of E-Invoice-Based Reporting

PT Bangun Medika Sejahtera has consistently submitted VAT reports on time through the e-Invoice system. No violations have been found regarding the monthly reporting deadlines. The issues with replacement tax invoices that occurred in May 2024 have been resolved through internal reconciliation.

Tabel 5 Evaluasi Perhitungan PPN Tahun 2024 (Jan-Jul)

Masa	PPN Terutang (Rp)	Faktur Pajak Masukan (Rp)	Restitusi (Rp)
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Juni	6.597.360	136.335.417	570.355.795
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Source : Processed Data, 2024

5. CONCLUSION

Based on the results of the research conducted at PT Bangun Medika Sejahtera and the discussions that have been elaborated in the previous chapters, the following conclusions can be drawn:

Based on the data obtained regarding the calculation of Value Added Tax at PT Bangun Medika Sejahtera for the years 2023 and 2024, it is calculated overall by the applicable legal basis and theories. All calculations are presented in an organized and proper manner, minimizing the possibility of errors. The issuance of tax invoices, payments, and reporting by PT Bangun Medika Sejahtera has complied with the prevailing regulations.

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