

## Analysis of Value Added Tax Compliance and Tax Reporting (A Study At PT. Karya Lancar Mandiri Dinamika)

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Article Info	Abstract
Received February 1, 2023	<i>This study aims to analyze tax compliance and tax reporting of Value Added Tax. This study was conducted at PT. Karya Lancar Mandiri Dinamika. The Data collection techniques used are documentation and interview data from PT. Karya Lancar Mandiri Dinamika to obtain the required information. Based on the results of the study indicate that that compliance and reporting of Value Added Tax at PT. Karya Lancar Mandiri Dinamika is in accordance with Law Number 42 of 2009 concerning VAT and PPNBm both in terms of calculation and reporting of VAT Periodic Returns.</i>
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### INTRODUCTION

Value Added Tax (VAT) is the types of taxes of state revenue, which is collected from individuals or entities for consuming goods or Barang Kena Pajak (BKP) both inside and outside the customs area. VAT is usually payable for events related to the delivery of Taxable Goods or the delivery of Taxable Services in the Indonesian Customs Area such as deliveries or imported of taxable goods and services, consumption of taxable intangible services from outside custom area, and export of taxable and goods and services by VATable Entrepreneur or Pengusaha Kena Pajak known as PKP (PWC, 2022).

VAT has been determined by Law Number 8 of 1983 as amended by Law Number 42 of 2009. This law regulate every purchase of goods or services is a Taxable Goods (Barang Kena Pajak/BKP) or Taxable Services (Jasa Kena Pajak/JKP), except for luxury goods as determined by Law Number 42 of 2009 on Value Added Tax (VAT) on goods or services. Value added tax is subject to anyone who has purchased or consumed taxable goods or taxable services in the customs area.

VAT is influenced and affects many aspects of the company, (Hakim, Sabil, Lestingsih, & Widodo, 2019) found that VAT collection affects the company's financial statements, especially the balance sheet. VAT also has a significant effect on consumer purchasing power (Faizah & Ajimat, 2022). Therefore companies need to comply with the rights and obligations of Value Added Tax by the provisions of applicable tax regulations (Alfian, Mira, & Rusydi, 2019; Alfira, Sari, & Denka, 2021; Sutomo, 2019).

On the other hand, research by Rika Mawarni, Tantri Kartika Sari, & Yunita Duwi Anggiyasari (2022) shows that VAT is affected by the number of PKPs, the value of the existing Gross Domestic Product, the value of exports and imports, high inflation, the amount of public consumption, percent interest rates, and a large number of residents. If the company does not comply with the rules, it can be subject to sanctions in the form of a tax audit (Hasan, 2019). Hence some companies formulate strategies to avoid violation toward tax regulation as a preventive measure to minimize unexpected expenses in the form of administrative fines (Alfian et al., 2019).

As one of the taxes that is a source of state revenue (Lasmana & Rodhiyah, 2018), it is important for taxpayers to comply with every procedure regulated by law, because there are still many cases of discrepancies in reporting value added tax which caused by a lack of understanding regarding the procedure for reporting value added tax starting from the subject of value added tax, object of value added tax, rate of value added tax, basis of imposition of value added tax, method of calculating value added tax, when value added tax is payable (Elim & Dumais, 2015; Hasan, 2019; Novella & Njit, 2017; Oliver, Encabo, Padilha, & Piccoli, 2022).

Tax evasion and tax planning is still common, therefore the government needs to implement proper regulations (Lestari, 2020; Wilks, Cruz, & Sousa, 2019). Therefore it is very essential to carry out an analysis of taxpayer compliance with VAT reporting (Thottoli, 2022). Tax authorities should enforcing tax laws in ensuring tax collection must pay attention to what taxpayers can do to avoid this tax. Because strategic responses negatively affect tax compliance, tax authorities need to be aware of this and anticipate such responses to neutralize them (Andrea B. Coulson, Carol A. Adams, Nugent, & Haynes, 2015).

PT. Karya Lancar Mandiri Dinamika is a company engaged in the sales of large 3-wheeled motorbikes (viar), which is located on Jl. Ahmad Yani No. 140 Wua-Wua, Kendari. This company was founded on July 17 2009, the company promoted sales of this large motorbike (viar) using media such as advertisements

through local newspapers, considering that the market share of this 3-wheeled motorbike was limited. Because of its special use, it is usually only used by SMEs and government agencies. PT. Karya Lancar Mandiri Dinamika has carried out business activities that are subject to value-added tax, thus the company as a PKP is required to make calculations, deposit, and report its taxpayers.

If there is a misappropriation in the collection of this value-added tax, Fiskus will ask for accountability to the PKP (Taxable Entrepreneur), in accordance with the activities carried out by PT. Karya Lancar Mandiri Dynamics, for this reason, companies must pay attention to their tax invoices in reporting value-added tax, because errors can occur if they are not careful and incomplete in filling out tax invoices for purchase and sales transactions that have been carried out by the company. It was said that there had been underpayments for 2 consecutive years. Therefore, based on the results of a survey conducted by researchers at PT. Karya Lancar Mandiri Dynamics has a problem, namely in the calculation of value-added tax, in calculating value-added tax the company has experienced an underpayment because the sale of goods is greater than the purchase of goods.

Based on the description above, the authors are interested in examining profoundly about value-added tax at this company, whether the calculation, deposit, and reporting of value-added tax at PT. Karya Lancar Mandiri Dinamika is by the tax law or not. Therefore, this study aims to determine and analyze the calculation, deposit, and reporting of value-added tax at PT. Karya Lancar Mandiri Dinamika.

## **METHODS**

This research is descriptive qualitative research. According to Sugiyono (2019:16) , the qualitative method is an interpretive method because data from research results can be in the form of interpretation based on data obtained in the field. However, Sekaran & Bougie (2016:332) described qualitative research consist form of words such as interview notes, transcripts of focus groups, answers to open-ended questions, transcriptions of video recordings, accounts of experiences with a product on the Internet, news articles, and the like.

The purpose of this study is related to knowing the calculation, deposit, and reporting of value added tax at PT. Karya Mandiri Dinamika in 2020, which is located at Jl. Ahmad Yani No. 140 Wua – Wua, Kendari. The determination of key informants used in this study came from internal party PT. Karya Lancar Mandiri Dinamika to know the

calculation, deposit, and reporting of Value Added Tax. Therefore, the key informant referred to in this study is the leadership of PT. Karya Lancar Mandiri Dinamika and employees in charge of calculating, depositing, and reporting Value Added Tax.

The techniques used in this study are:

1. Observations, to collect data directly from the company to obtain evidence related to the research object.
2. Interview, which was conducted directly with the manager of PT.Karya Lancar Mandiri Dinamika as well as the tax consultant.
3. Documentation, by copying evidence or records related to Value Added Tax

## **RESULTS AND DISCUSSION**

VAT liabilities are usually settled using an input-output mechanism or PPN masukan dan keluaran. Vendors of taxable goods or taxable services are usually required to charge VAT to the customer. From a vendor perspective, it's an output tax. The customer must pay VAT to the seller. From the buyer's point of view, this is an input tax. To the extent that the goods or services are necessary to carry on the buyer's business, input taxes may be credited against the buyer's own output taxes.

If the accumulated output tax in a certain month exceeds the accumulated Value Added Tax input tax in the same period, the relevant taxpayer must pay off the difference no later than the end of the following month and before the deadline for submission of VAT returns. However, if the accumulated input tax for a certain month exceeds the accumulated output VAT, the taxpayer can transfer the VAT overpayment to the following month or request an annual return at the end of the financial year.

### *Calculation of Value Added Tax*

Input tax begins to be recognized and calculated when the purchase invoice is received by the finance department from the supplier and the data is matched and checked whether it is following the purchase request submitted at the time of making the purchase.

After checking and matching the documents, the payment process is carried out according to the due date PT. Karya Lancar Mandiri Dinamika makes a purchase transaction for taxable goods (BKP). Analysis of output tax or tax payable on taxable goods is carried out when PT Karya Lancar Mandiri Dinamika sells goods subject to tax. The following tables is input and output VAT data from PT. Karya Work Mandiri

Dinamika for 2019 and 2020

**Table 1. Comparison of Input Tax and Output Tax of PT.Karya Lancar Mandiri  
Dinamika 2019**

Tax Period	Input Tax (Rp)	Output Tax (Rp)	Underpayment (Rp)	Overpayment (Rp)
January	10.812.227	4.431.086		6.381.141
February	8.767.625	11.518.613	2.750.988	
March	10.385.807	4.431.085		5.954.722
April	7.659.138	13.648.666	5.989.528	
May	11.128.227	8.819.435		2.308.792
June	11.128.227	4.934.631		6.193.596
July	11.650.705	11.125.884		524.821
August	10.835.568	20.787.213	9.951.645	
September	11.128.227	12.397.297	1.269.070	
October	10.483.659	14.040.591	3.556.932	
November	11.650.705	20.442.532	8.791.827	
December	2.722.352	9.055.981	6.333.629	
<b>TOTAL</b>	<b>118.352.467</b>	<b>135.633.014</b>	<b>38.643.619</b>	<b>21.363.072</b>

Source: Company Data (2022)

**Table 2. Comparison of Input Tax and Output Tax of PT.Karya Lancar Mandiri  
Dinamika 2020**

Tax Period	Input Tax (Rp)	Output Tax (Rp)	Underpayment (Rp)	Overpayment (Rp)
January	10.013.636	8.331.818		1.681.818
February	12.609.091	5.850.000		6.759.091
March	9.309.091	6.145.436		3.163.655
April	11.027.273	11.995.445	968.172	
May	10.322.773	11.700.000	1.377.227	
June	9.013.636	9.218.181	204.545	
July	7.900.000	16.663.663	8.763.663	
August	9.604.545	8.922.772		681.773
September	10.567.722	11.109.000	541.278	
October	11.277.323	15.363.636	4.086.313	
November	6.304.545	18.436.363	12.131.818	
December	11.080.619	17.550.000	6.469.381	
<b>TOTAL</b>	<b>119.030.254</b>	<b>141.286.314</b>	<b>34.542.397</b>	<b>12.286.337</b>

Source: Company Data (2022)

From the results of the analysis of input tax and output tax data in 2019 & 2020 above, it produces data that in 2019 resulted in an underpayment of IDR 38,643,619 and an overpayment of IDR 21,363,072, which made PT. Karya Lancar Mandiri experienced an underpayment difference of IDR 17,280,547, because the input VAT is higher than the output VAT in 2019 it results in underpayments, and the company is required to pay the

deficiency in the tax value to the State treasury.

Furthermore, in 2020 PT. Karya Lancar Mandiri Dinamika experienced an underpayment of IDR 34,542,397 and an overpayment of IDR 12,286,337, this made the company experience an underpayment difference of IDR 22,256,060, the same as in 2019, that the 2020 input tax is higher than the output tax, so that companies experience underpayments, and are obliged to pay the tax shortfall to the state treasury before the next tax period.

*Periodic VAT Deposit and Reporting at Karya Lancar Mandiri Dinamika*

Based on the information received at PT.Karya Lancar Mandiri Dinamika, regarding VAT deposit and reporting. That PT Karya Lancar Mandiri submits and reports the periodic tax return at the end of each month before the end of the next tax period. Under Law No. 42 of 2009 concerning value-added tax, notification of the value-added tax period is submitted no later than the end of the following month after the tax period ends. The depositing and reporting periodic tax return of value added tax whether it is appropriate or not following the applicable laws and regulations will be described as follows:

**Table 3. Value Added Tax Reporting by PT.Karya Lancar Mandiri Dinamika 2019 & 2020**

<b>Tax Period</b>	<b>Report and Deposit Date</b>	<b>Punctuality according to VAT Law NO.42 of 2009</b>	<b>Tax Period</b>	<b>Report and Deposit Date</b>	<b>Punctuality according to VAT Law NO.42 of 2009</b>
January 2019	28 February 2019	Punctual	January 2020	26 February 2020	Punctual
February 2019	29 March 2019	Punctual	February 2020	30 March 2020	Punctual
March 2019	29 April 2019	Punctual	March 2020	20 April 2020	Punctual
April 2019	31 May 2019	Punctual	April 2020	29 May 2020	Punctual
May 2019	21 June 2019	Punctual	May 2020	29 June 2020	Punctual
June 2019	31 July 2019	Punctual	June 2020	27 July 2020	Punctual
July 2019	19 August 2019	Punctual	July 2020	31 August 2020	Punctual
August 2019	30 September 2019	Punctual	August 2020	28 September 2020	Punctual
September 2019	28 October 2019	Punctual	September 2020	30 October 2020	Punctual
October 2019	29 November 2019	Punctual	October 2020	30 November 2020	Punctual
November 2019	23 December 2019	Punctual	November 2020	28 December 2020	Punctual
December 2019	29 January 2020	Punctual	December 2020	20 January 2021	Punctual

Source: Company Data (2022)

The results of the research shown in table 3 above, it is known that PT. Karya Lancar Mandiri Dinamika during 2019 & 2020 has never been late in making a deposit

and reporting value-added tax, this is shown from the date of deposit and the date of reporting of future notification letters value-added tax PT. Karya Lancar Mandiri Dinamika. On the other hand, depositing and reporting of value added tax and reporting of periodical VAT returns deposited by PT.Karya Lancar Mandiri Dinamika, namely at the end of each month and in accordance with Law No. 42 of 2009, the Company makes an average deposit every 20th to 31st.

### ***Discussion***

The results for VAT calculation at PT. Karya Lancar Mandiri Dinamika has been carried out correctly according Article 7 of Law No. 42 of 2009, VAT is calculated by multiplying the price of goods by the tax rate of 10%. The analysis of underpaid and overpaid taxes is carried out by comparing the input tax with the output tax, if the output VAT is greater than the Input VAT then there is an underpayment of tax, as has been analyzed by researchers namely the comparison between input tax and output tax in 2019 & 2020 has been an underpayment.

This happened due to company's output VAT is greater than the company's input VAT, which imply that sales of goods at the company are greater than purchases of goods. However, sales in 2019 were lower than 2020 due to COVID-19 which resulted in decreased sales, so that output VAT in 2020 was higher than 2019. Conversely, if input VAT is greater than output VAT, there will be overpaid tax and will be compensated in the following month.

On the other hand, in terms of depositing and reporting periodic tax return at PT. Karya Lancar Mandiri Dinamika has been carried out following Law No. 42 of 2009, this is proven as seen in the results of the 2019 & 2020 data analysis related to the time for reporting periodic tax return VAT from January to December, reported on average before the reporting date or before the deadline for submitting Periodic VAT periodic tax return for each month. So that PT. Karya Lancar Mandiri Dinamika has never been subject to sanctions and fines for late reporting of periodic tax return by the company.

The results of this study are in line with research conducted by Kansil (2015); Khair, Junaidi, Abdullah (2022) on two different companies, the results show that these companies have carried out calculations and reporting following the applicable VAT Law and through the application of VAT, in other words, The company has complied with applicable tax regulations.

In contrast to the research conducted by Hasan (2019) at PT. Bumi Mitra Buton Abadi that the company did not fulfill VAT obligations according to the VAT Law Number 42 of 2009. In 2014 – 2015 it had not complied with the reporting procedure, namely, the reporting report was blank (0). As a result, PT. Bumi Mitra Buton Abadi received tax sanctions in the form of an audit, and finally, the reporting was carried out in 2016.

## CONCLUSION

Based on the results of the analysis and discussion of the analysis of value added tax calculations and reporting of periodical VAT returns at PT.Karya Lancar Mandiri Dinamika, the following conclusions can be drawn:

1. In calculating value-added tax at PT. Karya Lancar Mandiri Dinamika shows that the company is experiencing underpayments because the company's output value-added tax is greater than its input value-added tax during 2019 - 2020 and is following Law Number 42 of 2009, concerning Goods and Services Value Added Tax and Sales Tax on Luxury Goods.
2. VAT deposit and reporting of PT.Karya Lancar Mandiri Dinamika's VAT periodic tax return for 2019 & 2020 are in accordance with VAT Law No. 42 of 2009. This is proven as seen in the results of data analysis related to the reporting time of Periodic VAT SPT reported on average before the reporting date or before the deadline for submission of Periodic VAT SPT for each month.

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