



Assistance in Calculating and Reporting Value Added Tax (VAT) Using Electronic Tax Invoices

¹Nurfadillah Puspitasari, ²Auliya Zulfatillah, ³Robiatul Auliyah

^{1,2,3}Accounting Department, Faculty of Economics and Business, Universitas Trunojoyo Madura, Bangkalan, Indonesia

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PT Bayiku Generasi Baru, a taxable business entity required to pay an 11% VAT rate under Law No. 7 of 2021, conducts this study to investigate the procedures involved in calculating, reporting, and complying with the Value Added Tax (VAT). The study examines the manner in which the corporation manages input and output VAT, based on an analysis of data spanning from January to April 2024. It emphasizes the significant number of transactions involving taxable items, as well as the corresponding financial consequences. The analysis shows that in order to maintain compliance and prevent fines, PT Bayiku Generasi Baru regularly meets reporting deadlines. Utilizing digital solutions such as E-Invoice and LINKSOFT improves VAT management's precision and effectiveness. A careful examination of the current literature highlights the significance of strong digital systems in enhancing tax compliance. The findings indicate that incorporating digital solutions into VAT operations can enhance compliance and operational efficiency, offering useful insights for businesses and regulators. The current study helps us learn more about effective ways to handle value-added tax and how they can help create an open and professional tax administration system.

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1. Introduction

As the years go past, a country will inevitably experience an increase in the number of its people's necessities. Therefore, the country requires extremely high development costs because in general, development is carried out every year, this coincides with the weakening of economic conditions. One of the development cost needs is derived from government income, and the highest government income comes from taxes. This is consistent with the statement of Mahmudah, et al (2019) which states that taxes are the largest source of income for the Government of Indonesia which are increasingly important in its presence, this is important because all government funding comes from taxes. In national development, the compliance of paying taxes by the taxpayer (WP) is a huge contribution to the country. And it is supported by Mardiasmo (2018), taxes are an important role in government income.

As reported from the website of the Ministry of Finance of the Republic of Indonesia, in the Press Conference on the Realization of the 2022 National Budget, Sri Mulyani Indrawati (Minister of Finance) stated that government income from the 2022 National Budget has been realized at Rp. 2,626.4 trillion or 115.9% of the target based on Presidential Regulation No. 98 of 2022 which is Rp. 2,266.2 trillion. Tax revenue has successfully reached IDR 1,717.8 trillion or 115.6% based on Presidential Regulation No. 98 of 2022, growing around 34.3%, this exceeds tax growth in 2021 which was only 19.3%. Based on this information, it can be

Corresponding Author: auliya.zulfatillah@trunojoyo.ac.id



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concluded that tax performance is getting better as indicated by the realization that exceeded the target for two consecutive years. The data above is also supported by a statement from Arini and Retna (2022) that tax revenue growth has occurred in all tax components such as Value Added Tax (VAT) and Luxury Goods Sales Tax (STLG) which increased by 45.86% or Rp. 38.43 trillion.

In the Law on Harmonization of Tax Regulations No. 07 of 2021 Article 1 Paragraph 2, it is described that the Law is made with the objective that taxes can increase sustainable economic growth and support the acceleration of economic recovery as well as various other objectives. Furthermore, in the Explanation of Law No. 42 of 2009 concerning VAT, VAT is a tax on the consumption of goods and services within the Customs Area and is imposed in stages on each production and distribution channel. In Law No. 42 of 2009 Article 1 Paragraph 23 concerning Tax Invoice that Tax Invoice is evidence of tax collection that must be made by Taxable Enterprises who carry out transfer activities, whether it is Taxable Goods or Taxable Services .

VAT rates have been discussed in further depth in Law No. 7 of 2021. The VAT rate is 11% which has been implemented since April 1, 2022. Ananda & Miradji (2022) suggested that VAT is a substitute for Sales Tax which is intended as a source of government income for national development, more specifically taken in the transfer of Taxable Goods and Taxable Services which ultimately the Taxable Entreprises have the obligation to issue an Output Tax Invoice. As for Tax Invoices, Hasanudin, et al (2020) stated that Tax Invoices are evidence for Taxable Entreprises who have collected taxes, due to the activity of delivering Taxable Goods or delivering Taxable Services. Taxable Entreprises are businesses or companies or business owners who deliver taxable goods or taxable services that are subject to VAT.

2. Critical Riview

As the times have evolved, the field of taxation has also improved in terms of the needs and concerns of the Directorate General of Taxes (DGT) in tax collection activities which are intended to provide convenience for Taxable enterprise when reporting taxes. More specifically at the time of implementation through DGT regulation Number PER-16 / PJ / 2014 Regarding Procedures for Preparing and Reporting Electronic Form Tax Invoices, Article 1 paragraph 1 that Tax Invoices in electronic form, also known as E- Invoice.

E- Invoice is an application that is designed to generate tax invoices electronically. However, in its implementation, there are some problems when uploading tax invoices, the main factor in this occurrence is the number of parties accessing E- Invoice or a poor network connection. Therefore, DGT is continuously improving the E- invoice application system to make it easier and minimize obstacles for taxabe enterprises. This statement is supported by Gustiani's argument (2021) that E- Invoice is an application created for preparing Tax Invoices in electronic form. With this, the Tax Invoice has the same format between all taxabe enterprises. However, there are several obstacles that have been experienced by PKP. Therefore, DGT continues to develop its systems to make it more convenient and easier to use.

PT Bayiku Generasi Baru is a company engaged in buying and selling baby needs. The company initially had only one store in 2016 until it officially became a limited liability company with dozens of stores in various regions in 2021. Currently, PT Bayiku Generasi Baru has an obligation to be subject to VAT, because the company has been confirmed as a Taxable Enterprise, thus the transfer of Taxable Goods is subject to a VAT rate of 11% in accordance with Law No. 7 of 2021. Moreover, PT Bayiku Generasi Baru also has an obligation to report the VAT Monthly, to assist these reporting activities, the author is assigned to input the Output Tax Invoice for sales transactions and the Input Tax Invoice for purchase transactions

3. Method Innovation

The implementation of this activity utilized the Service Learning approach. The Service Learning approach is an approach that involves combining learning methods with community service (Ayu, S. D, et al., 2021). According to Setyowati, E., & Permata, A., (2018) the Service Learning approach is an approach in learning that combines academic goals with awareness-raising efforts in solving problems in society directly.

Corresponding Author: auliya.zulfatillah@trunojoyo.ac.id



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Godfrey et al. (2005) revealed that there are three main elements in Service Learning, including the following. (1) Realities, which are the needs of the community that must be real and in accordance with the learning objectives. (2) Reflection, is a means to measure how much influence Industrial Internship activities have on the company. (3) Reciprocal relationships, which are cooperation with companies that are cooperative in carrying out activities on an ongoing basis.

According to Kurniawan, R., et al., (2021) There are 3 stages in the Service Learning approach, which are as follows:

- 1) Preparation Stage, at this stage the activities carried out are observation of several places that are appropriate for Industrial Internship activities, preparing and sending various files for Industrial Internship activities, and if the company has agreed to Industrial Internship activities, then proceed to fill out the registration form provided by the university.
- 2) Service Stage, at this stage the company guides and provides an introduction to the work environment, then gives assignments in the Tax Invoice section. There are several assignments that have been taught by , which are as follows: Input of Output Tax Invoice and Input Tax Invoice, adjusting the total selling value due to E - Invoice with the application that is commonly used by the Company, that is LINKSOFT because it has a different system in it, rechecking whether the input is correct or not, as well as uploading and downloading some Tax Invoice.
- 3) Reflection stage, this stage exists for the purpose of knowing how much change is obtained after carrying out several tasks in the Tax Invoice section with the time period that has been given for Industrial Internship activities. The method used to determine the changes experienced is Participation Observation. According to Bungin (2007) Participation Observation is a method of collecting data through observation and sensing of writers who are directly involved in the daily life of the company.

4. Result Discussion

PT Bayiku Generasi Baru has an obligation to be subject to VAT, because the company has been confirmed as a taxable enterprise. Thus, the transfer of taxable goods is subject to a VAT rate of 11% in accordance with Law No. 7 of 2021. The Tax Imposition Base at PT Bayiku Generasi Baru is equal to the Total Price which is based on the Unit Price (Selling Price) multiplied by the amount of taxable goods, the price does not include VAT in accordance with Law No.7 of 2021 in the E- invoice application. The calculation of the amount of VAT that must be collected is the VAT rate multiplied by the Tax Imposition Base.

In the calculation of VAT, PT Bayiku Generasi Baru is calculated based on the crediting of Input Tax by means of Output Tax minus Input Tax. PT Bayiku Generasi Baru's Output Tax is obtained based on the delivery of taxable goods to customers (sales transactions), while Input Tax is based on purchase transactions made by PT Bayiku Generasi Baru. The following data is purchases of taxable goods at PT. Bayiku Generasi Baru from January to April 2024:

Table 1. Purchasing data of BKP PT Bayiku Generasi Baru for the period January - April 2024.

Month Year	Tax Imposition Base (Rp)	Value Added Tax (Rp)	Total Purchasing (Rp)
Januari 2024	1.545.207.345	169.972.768	1.715.180.113
Februari 2024	2.505.885.698	275.647.389	2.781.533.087
Maret 2024	3.145.035.291	345.953.844	3.490.989.135
April 2024	3.403.066.688	374.337.228	3.777.403.916
Total	10.599.195.022	1.165.911.229	11.765.106.251

Corresponding Author: auliya.zulfatillah@trunojoyo.ac.id



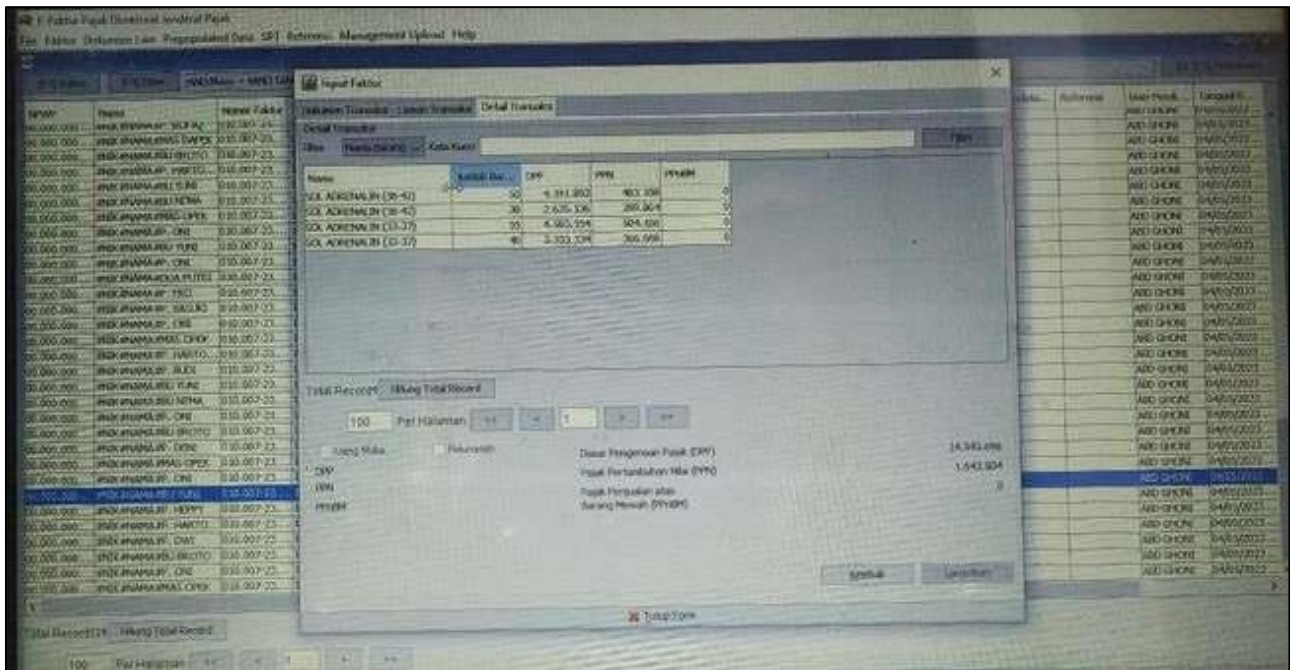
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Based on Table 1 above, data on the purchase of Taxable Goods of PT Bayiku Generasi Baru in January - April 2024 can be viewed starting from the Tax Imposition Base paid by PT Bayiku Generasi Baru to distributors or manufacturers of Rp. 10,599,195,022, then subject to Input VAT of Rp. 1,165,911,229. so that the total purchase becomes Rp. 11,765,106,251 which includes VAT. The following is data on sales of taxable goods at PT Bayiku Generasi Baru from January to April 2024, in which will be based calculation to determine output VAT:

Table 2. Data on sales of taxable goods of PT. Bayiku Generasi Baru for the period January - April 2024

	Tax Imposition Base (Rp)	Value Added Tax (Rp)	Total Purchasing (Rp)
Januari 2023	83.373.315	9.171.065	92.544.380
Februari 2023	76.653.778	8.431.920	85.085.698
Maret 2023	212.806.021	23.408.653	236.214.674
April 2023	136.045.588	14.965.012	151.010.600
Total	508.878.702	55.976.650	564.855.352

Based on Table 2 above, the data on sales of Taxable Goods of PT Bayiku Generasi Baru in January - April Year 2024 can be viewed starting from the Tax Imposition Base obtained by PT Bayiku Generasi Baru from consumers through sales transactions amounting to Rp. 508,878,702, then subject to Output VAT worth Rp. 55,976,650. Thus, giving rise to Total Sales of Rp. 564,855,352 which includes VAT. Every month the company will prepare a VAT report consisting of input VAT and output VAT on the E-Invoice. The following is the input process carried out through the available applications:



Source of data; processed by researchers 2024

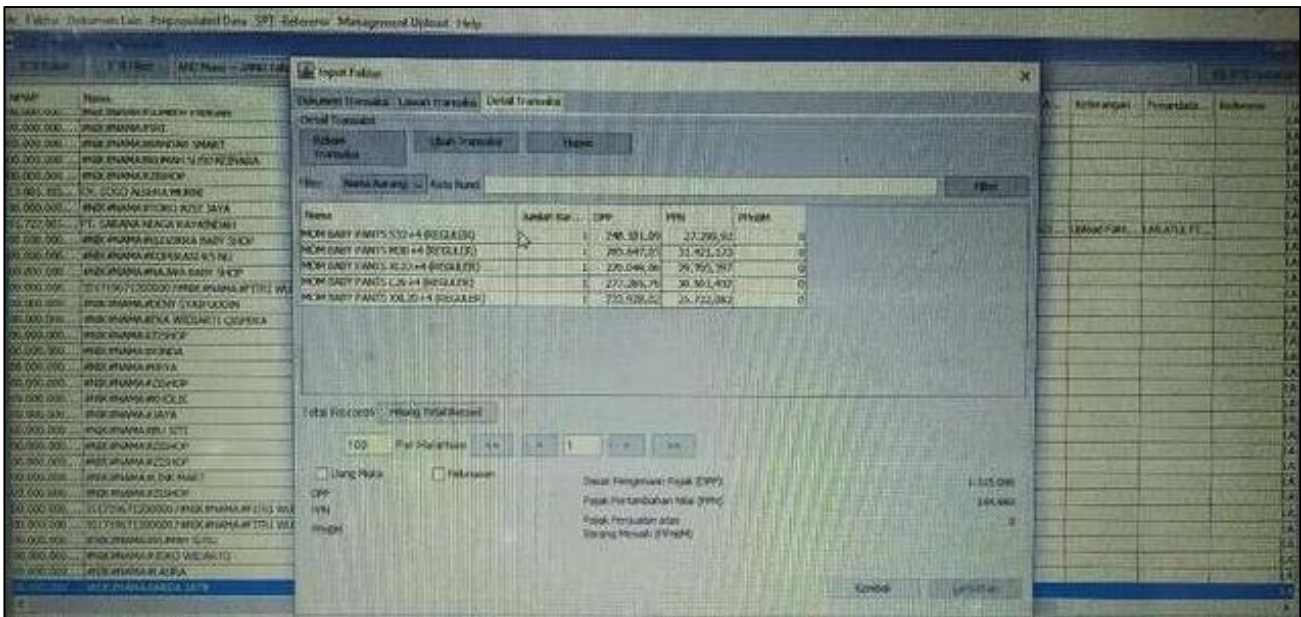
Figure 1. Input Process for Input and Output VAT

After inputting input VAT and output VAT, the next step is to adjust the total sales value because the E-Invoice application and LINKSOFT (the application used by the company) have different systems. If there is a difference in the total sales value between the two applications, then there needs to be an adjustment. The following is an image showing the wholesale sales of PT Bayiku Generasi Baru downloaded from the application LINKSOFT.

Corresponding Author: auliya.zulfatillah@trunojoyo.ac.id



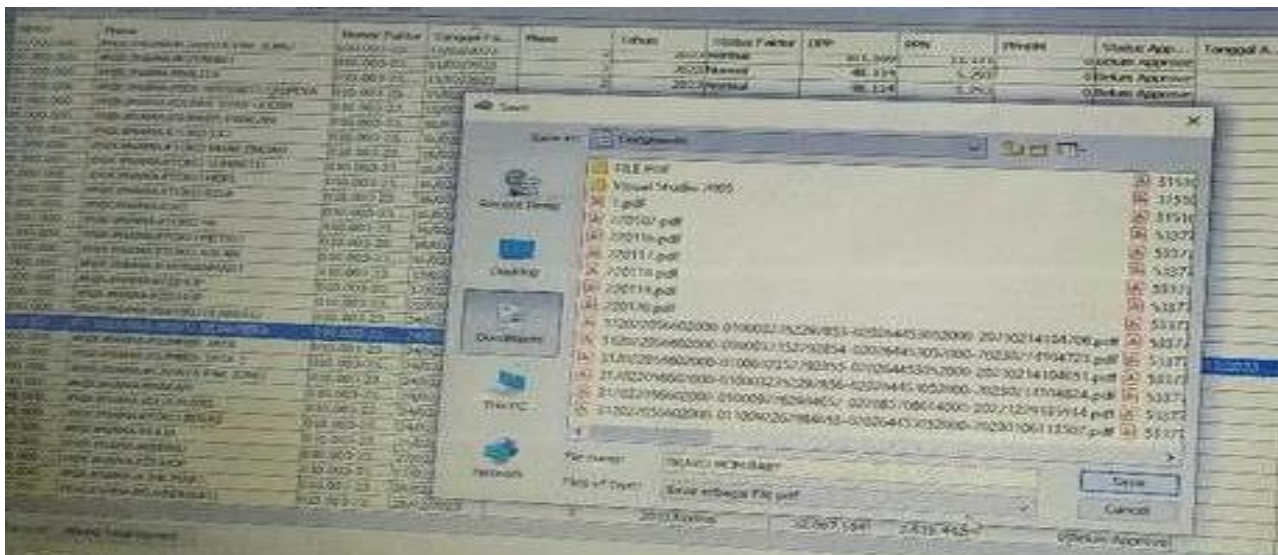
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Source of data; processed by researchers 2024

Figure 2. Justifying Wholesale Sales from LINKSOFT to Ouput VAT in E-Invoice

After making adjustments to the data in the LINKSOFT application, the next activity is to check whether the input process is correct or not. Open the invoice to be checked on the list of tax invoices, both VAT Output and VAT Input, view details to check the tax invoice. If the invoice is incorrectly inputted, then change the part you want to change on the Transaction Document, Opposite Transaction, or Transaction Detail. Once corrected, save the tax invoice. Once everything is done the next task that needs to be done is uploading and downloading the tax invoices. The following are the Tax invoices that will be uploaded and have been downloaded.



Source of data; processed by researchers 2024

Figure 3. Tax invoices that will be uploaded and have been downloaded

Furthermore, about the VAT Periodic Tax Reporting. Taxpayers must have an obligation to report the amount of underpaid VAT to the national treasury, if the VAT is overpaid then restitution or compensation

Corresponding Author: auliya.zulfatillah@trunojoyo.ac.id



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will be made to the next tax period. This has been based on Law No. 42 of 2009 Article 15A paragraph 2 that, the VAT Periodic Tax is submitted no longer than the end of the following month after the end of the Tax Period. The following is the VAT Periodic Tax Reporting at PT. Bayiku Generasi Baru in January - April 2024.

Table 3. VAT Payment and Reporting of Periodic VAT of PT Bayiku Generasi Baru

Year 2024	Reporting Date (2024)	Deposit Date (2024)	In accordance or not with Law No. 42 Year 2009
January	28/02	27/02	correct
February	29/03	29/03	correct
March	28/04	28/04	correct
April	25/05	27/05	correct

Source of data; processed by researchers 2024

Based on Table 3 above, it can be observed that the reporting date and deposit date for January - April 2024 at PT Bayiku Generasi Baru are in accordance with Law No. 42 of 2009. Thus, PT Bayiku Generasi Baru is not subject to administrative sanctions due to delays in depositing or reporting VAT.

PT Bayiku Generasi Baru, as a taxable enterprise, is obligated to adhere to the Value Added Tax (VAT) regulations stipulated by Law No. 7 of 2021, which mandates a VAT rate of 11% on the transfer of taxable goods. The VAT calculation for PT Bayiku Generasi Baru involves determining the Tax Imposition Base, which is equivalent to the total price derived from the unit price multiplied by the quantity of taxable goods, exclusive of VAT as outlined in the law. This study systematically examines the processes and implications of VAT calculation, reporting, and compliance at PT Bayiku Generasi Baru over the period from January to April 2024.

The purchase data of taxable goods from January to April 2024, as presented in Table 1, reveals that PT Bayiku Generasi Baru incurred a Tax Imposition Base of IDR 10,599,195,022 and Input VAT of IDR 1,165,911,229, culminating in a total purchase cost of IDR 11,765,106,251, inclusive of VAT. These figures highlight the substantial volume of taxable goods transactions and the significant amount of Input VAT involved, underscoring the financial scale and tax obligations of the company.

Conversely, the sales data of taxable goods for the same period, shown in Table 2, indicates a Tax Imposition Base of IDR 508,878,702 and Output VAT of IDR 55,976,650, resulting in total sales of IDR 564,855,352, inclusive of VAT. This discrepancy between the high Input VAT and relatively low Output VAT suggests that PT Bayiku Generasi Baru's sales transactions are not yet optimized to match its purchasing activities, which could have implications for cash flow and VAT credit claims.

Compliance with VAT reporting requirements is critical for avoiding penalties and ensuring smooth operations. The data from Table 3 confirms that PT Bayiku Generasi Baru has consistently met the reporting and deposit deadlines as mandated by Law No. 42 of 2009, thereby avoiding any administrative sanctions. This compliance is essential for maintaining regulatory standards and fostering a transparent business environment.

The use of digital tools such as the E-Invoice application and LINKSOFT software plays a crucial role in the accurate calculation and reporting of VAT. The process involves inputting VAT data, adjusting for discrepancies between systems, and ensuring the accuracy of tax invoices before uploading and downloading them. Figures 1, 2, and 3 illustrate these processes, demonstrating the meticulous steps taken to ensure VAT compliance. This digital approach not only streamlines VAT management but also enhances accuracy and reduces the risk of errors. The findings of this study align with existing literature on VAT management and compliance. For instance, Coutinho et al. (2014) emphasize the importance of efficient VAT management systems in improving tax compliance and reducing administrative burdens on businesses. Similarly, studies by

Corresponding Author: auliya.zulfatillah@trunojoyo.ac.id



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Lee & Thomas (2008) and Khanal et al. (2015) underscore the significance of timely VAT reporting and the use of digital tools in enhancing the efficiency of tax administration. Additionally, research by Gusti et al. (2011) highlights the impact of proper tax education and digital tools in increasing compliance rates among enterprises. The integration of digital tools in VAT management, as demonstrated in this study, supports the findings of these researchers by showing that technological solutions can facilitate accurate tax reporting and compliance.

The study's findings have several practical implications for businesses and policymakers. For businesses, particularly those newly registered as taxable enterprises, the importance of establishing robust VAT management systems cannot be overstated. Ensuring accurate and timely VAT reporting through digital tools can significantly reduce the risk of errors and penalties. For policymakers, the results suggest that promoting the use of digital VAT management tools among enterprises can enhance compliance rates and improve overall tax administration efficiency.

5 Conclusion

In conclusion, the study provides a comprehensive analysis of VAT management at PT Bayiku Generasi Baru, highlighting the processes involved in calculating, reporting, and complying with VAT regulations. The use of digital tools such as E-Invoice and LINKSOFT has been instrumental in ensuring accurate VAT reporting and compliance. The findings underscore the importance of robust VAT management systems and the role of digital tools in enhancing efficiency and accuracy. Future research could explore the long-term impacts of digital VAT management tools on compliance rates and operational efficiency across different sectors and regions. By adhering to best practices in VAT management and leveraging digital solutions, businesses can not only ensure compliance but also enhance their overall operational efficiency, thereby contributing to a more transparent and efficient tax administration system.

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Corresponding Author: aulyia.zulfatillah@trunojoyo.ac.id



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