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E-FAKTUR BASED VALUE ADDED TAX ACCOUNTING TREATMENT AT CV MEGA LESTARI MANADO

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Abstract:

The purpose of this study was to determine how the accounting treatment of value added tax based on e-invoice. This study uses a qualitative method with a descriptive approach and the focus in this research is the application of VAT, calculation of VAT, recording of Output and Input VAT, reporting of VAT tax invoices, and the implementation of the e-invoicing system at CV Mega Lestari. The results of this study are CV Mega Lestari has calculated and recorded VAT in accordance with the applicable Taxation Law but in terms of VAT reporting it is not appropriate because the tax reporting is still not timely, and for VAT reporting using the e-invoice application is more efficient. and make the job easier. From the results of data analysis and discussion, it will be concluded that the accounting treatment of CV Mega Lestari's value added tax has carried out its rights and obligations in accordance with the Value Added Tax Law no. 42 of 2009 in terms of calculation and recording. In terms of reporting, the company should increase knowledge about tax regulations, especially regarding the making of tax invoices to avoid delays in reporting so that the company is not subject to sanctions. And related to the use of e-invoicing applications, it must be further improved to minimize the occurrence of errors.

Keywords: Accounting Treatment, Value Added Tax, E-Faktur.

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INTRODUCTION

Value Added Tax is a potential source of one of the types of taxes in state revenue, which is collected from individuals or entities for consuming Taxable Goods both inside and outside the customs area. VAT payments made or collected from the public are a form of the contribution made by the community to assist the government in funding development from various sectors, with the hope that state revenue funds will increase from the previous year.

Parties entitled to collect Value Added Tax are entrepreneurs who have been confirmed as Taxable Entrepreneurs. PKP can be individuals or entities with sales of goods or services of more than IDR 4.8 billion per year. This is by PMK Number 197/PMK.03/2013. Entrepreneurs whose income has yet to reach IDR 4.8 billion are not required to become PKP. However, the entrepreneur may be confirmed as a PKP by fulfilling the applicable terms and conditions.

Problems often occur in calculating Value Added Tax on CV Mega Lestari due to several changes in the transaction carried out so that the amount of the Tax Imposition Basis changes. At the same time, the Taxable entrepreneur has collected a rate based on the amount of the initial DPP of the agreement, so the amount of tax that has been collected needs to be revised, which should cause improvements to the VAT calculation. In taxation activities, PKP must report Periodic VAT notifications to report calculations collected that are larger than what should or should not have been collected or paid taxes, but also to report assets and obligations and deposit taxes from

deductors or collectors. The following is a list of CV Mega Lestari Periodic VAT SPT reporting for 2020.

Table 1. Periodic VAT SPT Reporting

Tax period	VAT Reporting Date	Input VAT	Output VAT	Overpayment
March	May 28, 2020	310,863,561	235,712,772	75,150,789
April	May 28, 2020	172,440,827	200,703,470	46,888,146
May	June 30, 2020	108,259,924	147,717,820	11,121,101
June	July 30, 2020	264,356,036	237,444,090	38,033,047
July	August 31, 2020	173,964,341	236,499,258	11,760,078
August	September 29, 2020	121,275,976	253,466,807	12,352,533
September	January 29, 2021	356,740,832	309,842,731	59,250,634
October	January 29, 2021	158,496,360	301,438,430	12,430,135
November	December 29, 2020	285,007,133	317,727,953	11,929,399

Source: Data Processed 2022

The problem is that CV Mega Lestari was continuously overpaid during the tax period from March to November 2020. This indicates ignorance of the taxpayer in calculating the tax base, comparing the input tax, which is a tax credit, with the output tax, which is a tax debt, or the calculation needs to be by the applicable laws. According to Law no. 42 of 2009, article 13, paragraph 1, in the event of a collection error that results in Value Added Tax and Sales Tax on Luxury Goods being collected to be greater than what should or should not have been collected, causing the amount of input tax to be greater than the output tax and having an impact on the calculation of VAT that is wrong.

Based on a survey conducted at CV Mega Lestari, there are problems in the application of Value Added Tax, namely in calculating, recording, depositing and reporting VAT. In calculating VAT, the company has experienced overpayments due to changes in data on purchases (input tax). Companies also have experienced delays in depositing and reporting VAT because when the company is about to deposit and report VAT, at the same time, the deadline for delivery or fulfillment of goods orders from customers must be completed immediately. Considering the fines that must be paid if you are late in making a deposit and reporting taxes and the amount of loss if you do not immediately fulfill customer orders, the company prefers to fulfill orders for goods from customers first. Thus, the company must pay a 2% penalty for a late deposit and a fine of IDR 500,000 for late reporting.

The payable Value Added Tax is the amount of Input VAT and Output VAT during transactions of Taxable Goods or Taxable Services during the tax period. In calculating the VAT payable, an Electronic Tax Invoice or e-Invoice must be made. So, a Tax Invoice determines the amount of VAT payable that must be deposited to the state. Along with technological developments and the government's desire to deal with tax invoice abuse, the Directorate General of Taxes made an innovation by using the e-Faktur administration system. E-Faktur is an application or electronic system determined and provided by the DGT to make tax invoices provided by the DGT per PER-31/PJ/2017. Based on this description, the researcher conducted further studies on accounting treatment related to calculating, recording, depositing, and reporting VAT based on e-Faktur according to tax regulations. For this reason, research will be carried out with the title "E-Faktur Based Value Added Tax Accounting Treatment at CV Mega Lestari Manado".

METHODS

The type of research used in this study is qualitative research with a descriptive approach. This research was conducted in natural conditions directly to data sources by collecting, presenting, and analyzing data obtained from observations or documents related to calculating, recording, depositing, and reporting Value Added Tax at CV Mega Lestari. This research occurred at CV Mega Lestari, on Jalan Sam Ratulangi, Titiwungan Utara, Sario, Manado City. The time of research will take place from June to August 2021. The type of data used in this research is qualitative data that will be used in this research is the results of interviews, history, tasks, functions, vision, mission, and organizational structure of CV Mega Lestari and quantitative data, where the data is presented in the form of numbers. Sources of data used in this study are primary data and secondary data.

The primary data used in this study, namely data from interviews with informants relating to calculations, recording, deposits, reporting of sales of goods by CV Mega Lestari, and documents related to e - Faktur. Secondary data is data from documentation studies obtained from CV Mega Lestari and data obtained through intermediary media or indirectly in the form of books, the internet, or previous research that is published in general. Data collection methods used are interviews, observation, and documentation. Interviews are conducting question and answer by asking direct questions to CV Mega Lestari informants to obtain accurate and precise data information. Observation is a data collection technique through direct observation of company activities to obtain an overview of CV Mega Lestari's Value Added Tax. Documentation is a data collection technique by collecting existing documents, such as documents in the form of Sales records, Value Added Tax on the sale of goods, history, duties and functions, vision and mission, organizational structure and documents related to sales, calculations, and deposits.

RESULT AND DISCUSSION

Calculation of Value Added Tax CV Mega Lestari. CV Mega Lestari uses the indirect subtraction method, in which the payable VAT is a reduction between the VAT collected by the entrepreneur when making a sale and the VAT paid when purchasing, calculating the existing Value Added Tax (Pohan, 2016: 29). Input tax is the Value Added Tax paid by the company for the purchase of taxable goods/services, while the output tax is the Value Added Tax which is collected by the company when delivering the taxable goods/services.

The basis for the imposition of tax on CV Mega Lestari is based on the selling price of goods or services minus the discount. The selling price, which is the basis for the imposition of the tax, is the cost of goods plus costs related to the delivery of goods and services that are taxable.

The components used to produce Value Added Tax are Output Tax and Input Tax. Output tax payable in a tax period is calculated by multiplying the VAT rate sold to customers. Based on Law No. 18 of 2000, the rate is 10%. At the same time, CV Mega Lestari's Input Tax is VAT imposed on the acquisition of BKP or utilization of JKP from companies selling BKP/JKP. Below is the calculation of input tax and output tax from January to December 2020:

Table 2. List of Input Tax and Output Tax

Month	Invoice Output		Invoice Input		Insufficient payment (-)	Overpaid (+)
	DPP	PPN	DPP	PPN		
December	2,167,359,687	216,735,966	1,936,200,442	193,620,048		6,215,224
January	3,085,079,310	308,507,943	2,941,437,001	294,143,690	8,149,029	
February	2,655,214,167	265,521,418	1,977,457,699	197,745,761	67,775,657	
March	2,357,127,737	235,712,772	3,108,635,857	310,863,561		75,150,789
April	2,007,034,723	200,703,470	1,724,408,322	172,440,827		46,888,146

May	1,477,178,243	147,717,820	1,082,599,444	108,259,924		11,121,101
June	2,374,440,896	237,444,090	2,643,560,585	264,356,036		38,033,047
July	2,364,992,648	236,499,258	1,739,643,559	173,964,341		11,760,078
August	2,534,668,059	253,466,807	1,212,759,836	121,275,976		12,352,533
September	3,098,427,257	309,842,731	3,567,408,477	356,740,832		59,250,634
October	3,014,384,266	301,438,430	1,584,963,765	158,496,360		12,430,135
November	3,177,279,489	317,727,953	2,850,407,866	285,007,133		11,929,399
December	2,673,156,629	267,315,661	2,362,696,887	236,269,685	19,116,577	
Total	30,818,983,424	3,081,898,353	26,795,979,298	2,679,564,126	95,041,263	278,915,862

Source: Data Processed 2022

Based on table 2, it can be seen that the amount of output tax that the company earns from sales to consumers is Rp. 30,818,983,424, - generates an output tax of Rp.3,081,898,353. The total delivery plus the 2020 Value Added Tax is Rp. 33,900,881,777. Moreover, the amount of Input Tax paid by the company from purchases to suppliers is Rp. 26,795,979,298, - generates Input Tax of Rp.2,679,564,126. The total purchase with Value Added Tax in 2020 is Rp. 29,475,543,424.00. Moreover, it can be seen that in January, February and December, there was an underpayment of Rp. 95,041,263. Moreover, from March to November, there was an overpayment total of Rp. 278,915,862.

Calculation of Value Added Tax According to VAT Law No.42 of 2009. Calculating the amount of Value Added Tax based on e-Faktur, which is overpaid or underpaid, can be calculated based on the output tax and input tax data. If the Output Tax is greater than the Input Tax, then the Underpaid VAT means that the company is obliged to pay the underpayment of VAT to the State Treasury. Meanwhile, suppose the output tax is less than the input tax. In that case, the VAT is overpaid, which means the company has the right to determine whether the overpayment of input tax will be refunded or compensated for the next tax period. In calculating CV Mega Lestari, calculating VAT using e-Faktur is by Law Number 42 of 2009 article 8A, namely "Value Added Tax payable is calculated by multiplying the rate as referred to in Article 7 with the Basis for Imposition of Tax which includes Selling Price, Reimbursement, Import Value, Export Value, or others".

Moreover, in January, February and December, CV Mega Lestari experienced underpayments caused when the calculation of VAT after the output tax was deducted from the input tax. The result was more outstanding output tax. Moreover, from March to November, there are continuous overpayments. This happens because the tax payable is smaller than the tax credit. This means that taxpayers overpay taxes.

Recording of Value Added Tax. According to Article 28 paragraph 9 of Law No. 28 of 2007 concerning General Provisions and Tax Procedures, recording regularly constitutes data collection concerning gross circulation and gross income as a basis to count the amount of tax payable, including income that is not tax object and subject to final tax. (Pratiwi, Hidayati, 2020: 13-14).

Payment of Value Added. In depositing VAT, CV Mega Lestari has deposited the tax owed at the end of each following month after the delivery of the Taxable Goods and Taxable Services. This is by Law Number 42 of 2009 article 15A, which reads, "Value Added Tax Payment by Taxable Entrepreneurs as referred to in Article 9 paragraph (3) must be made no later than the end of the following month after the end of the Tax Period and before the Notification of Period of Value Added Tax is submitted." However, in specific tax periods at CV Mega Lestari, there are corrections caused by changes in transactions so that a replacement tax invoice must be made and the correction occurs due to a wrong counterparty transaction so that the tax invoice is canceled and causes the e-invoice that has been made to be replaced. With this correction, the amount of tax paid was different from what it should have been, which resulted in CV Mega Lestari being overpaid.

Value Added Tax Reporting Using e-Faktur. In reporting Value Added Tax CV Mega Lestari, based on e-Faktur as a Taxable Entrepreneur, has reported his tax as stipulated in the Law on General Provisions and Tax Procedures, namely "for PPN and PPNBM for PKP, the deadline for payment or deposit of tax is on the end of the following month after the end of the Tax Period, and before the Periodic VAT SPT is submitted, while the deadline for reporting Periodic SPT is at the end of the following month after the end of the Tax Period. Moreover, it can be seen in table 4.3 that the company experienced delays in reporting in March, September and October, so the company paid a fine of IDR 500,000. The delay in reporting occurred due to changes in existing transactions in March, September and October, resulting in the company paying fines for these three months.

CONCLUSION

This study aims to determine how the accounting treatment for Value Added Tax is related to the calculation, recording, deposit and reporting based on e-Invoices carried out by CV Mega Lestari and whether the calculation of Value Added Tax carried out by CV Mega Lestari applies to regulations. Based on the analysis and discussion that has been described previously, the conclusions from the research results are as follows :

1. In the calculation of Value Added Tax, it is not appropriate because there are several changes in the transactions carried out, so the amount of the Tax Imposition Base has changed. In contrast, the Taxable entrepreneur has collected the rate based on the initial DPP agreement, so the amount of tax collected needs to be revised.
2. The recording of VAT by CV Mega Lestari needed to be more appropriate due to changes in transactions in March, September and October.
3. The application of VAT on purchases and sales of taxable goods collected so that there is a difference between input tax and output tax results in underpaid or overpaid taxes. Moreover, for the VAT rate CV, Mega Lestari uses a single rate of 10% by Law Number 42 of 2009 for all sales transactions.
4. If CV Mega Lestari's VAT deposit and reporting are delayed, the company must pay a fine of Rp. 500,000 in each tax period that is delayed.
5. In reporting VAT using the e-Faktur system, CV Mega Lestari has implemented it by Director General of Taxes Regulation No. 31 of 2017. However, employees in charge of issuing e-Faktur still have much more to learn to minimize mistakes.

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