

Analysis of the Implementation of Value Added Tax on Goods and Services at PT ACACIA IT Service Indonesia

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ABSTRACT

PT. Acacia IT Service Indonesia is a service center company of Lenovo brand laptops located in Jakarta and Surabaya. This company belongs to the category of sales service of goods and services, in connection with it there is value added tax already written in the Law. Value Added Tax is a tax imposed on consumption in the country (customs area), both the consumption of taxable goods (BKP) and taxable services (JKP). This study aims to analyze the application of value added tax on goods and services at PT. Acacia IT Service Indonesia with qualitative research methods. In this study the secondary data in use is the report of the sale of goods and services, as well as value-added tax statements of the company PT. Acacia IT Service Indonesia period 2022-2024. The result of this research stated that the application of VAT at PT. Acacia IT Service Indonesia during 2022, 2023 and 2024 has been in accordance with the applicable law both in terms of calculation and application of VAT on the purchase and sale of Taxable Goods (BKP) so that the difference between Input Tax and Output Tax result in Less Tax Pay.

Keywords: Value added tax, sale of taxable goods, input tax and output tax.

INTRODUCTION

The government of a country needs funds and taxes are one source of income. It is undeniable that taxes are a very potential alternative in increasing domestic funds. Taxation problems are not only a problem for the government and the parties involved in it, but the community also has the same interest in knowing the problem of taxation in Indonesia. As one of the very potential sources of state revenue, the tax sector is a very appropriate choice, not only because the amount is relatively stable but also a reflection of the active participation of the community in financing development.

PT. Acacia IT Service Indonesia is a company engaged in the service sector (laptop service center). PT. Acacia IT Service Indonesia is located in Jakarta and Surabaya. The company established in Surabaya is a branch of PT. Acacia IT Service Indonesia in Jakarta. PT. Acacia IT Service Indonesia is a Lenovo brand laptop service center company. At PT. Acacia IT service Indonesia in Jakarta is only the head office, while in Surabaya the operational office of the service center holds the Lenovo brand. For this Lenovo collaborates with IBM (International Business Machines Corporation), an IT company engaged in the sale of taxable goods, such as hardware (Lenovo spare parts). Taxable goods at PT. Acacia IT Service are spare parts for laptops taken from the center, namely IBM, and its services are to provide assistance in installing the parts on problematic laptops. Transactions for the purchase and sale of taxable goods and taxable services in both types of company businesses are objects of Value Added Tax. Based on the background above, the author will conduct a study entitled: "Analysis of the Implementation of Value Added Tax on Goods and Services at PT. Acacia IT Service Indonesia".

Hypotheses Development

Tax is one of the main sources of income in Indonesia in addition to oil and natural gas sources which play a very important role in the survival of the Indonesian nation. Tax from an economic perspective is understood as the transfer of resources from the private sector to the public sector. Meanwhile, the understanding of tax from a legal perspective is an obligation that arises because of the existence of a law that causes the obligation of citizens to deposit a certain amount of income to the state, the state has the power to force and the tax money must be used for government administration. From this legal approach, it shows that taxes as tax collectors and taxpayers as taxpayers.

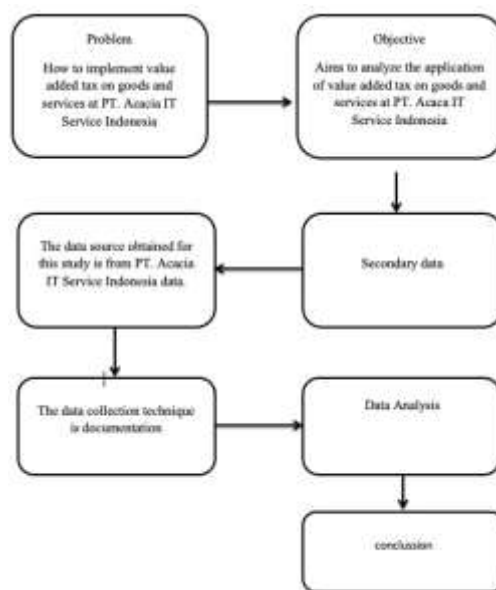
Value Added Tax (VAT) is a tax that directly affects the Indonesian people, because Value Added Tax directly concerns the production of goods and services used by the people, regardless of rich or poor. Thus, people are very sensitive to Value Added Tax. To be able to understand the meaning of VAT, we first need to know the meaning of Value Added Tax, Judisseno (2004: 128), states the definition of Value Added Tax is the amount between the costs incurred and the expected profit level in a production process.

Input Tax paid by Taxable Entrepreneurs is actually on the tax invoice that he receives from the seller. And when the Taxable Entrepreneur sells the goods, he collects Value Added Tax from the buyer of 10% of the price of the goods. Before Taxable Goods and Taxable Services are consumed at the consumer level, VAT has been collected at each link in the production chain and distribution chain. Collection at each level does not cause a double effect because of the tax credit age. Therefore, the tax burden by consumers remains the same, regardless of the length or shortness of the distribution chain. Based on the background above, the main problem of this research is How is the Implementation of Value Added Tax on Goods and Services at PT. Acacia IT Service Indonesia?

METHOD

This study uses a descriptive approach. This is related to the purpose of the study which seeks to further understand the VAT policy for PT. Acacia IT Service Indonesia and the government's taxation policy for services in the VAT field. The type of data collected is qualitative data in the form of goods and services.

Research Design



This research was conducted at PT. Acacia IT Service Indonesia, located at Jl Kusuma Bangsa 53B Surabaya, a goods and services company that provides Lenovo laptop service centers.

Data Collection

This study uses secondary data. In this study, the secondary data used are sales reports of goods and services, as well as value added tax reports from the company PT. Acacia IT Service Center Indonesia for the period 2024.

This study uses documentation techniques in a way that is done to provide documents using accurate evidence from recording information sources or in other words, the general understanding of documentation is a provision of documents.

ANALYSIS AND DISCUSSION

The collection of Output Tax of PT. Acacia IT Service

Indonesia begins when calculating the amount of Value Added Tax to be charged to the buyer of Taxable Goods and/or User of Taxable Services in connection with the implementation and recognition of the transaction. The Output Tax that must be collected by PT. Acacia IT Service Indonesia is calculated by multiplying the Value Added Tax Rate of 10% by the selling or replacement price. In the calculation report of Output Tax of PT. Acacia IT Service Indonesia in 2022, the amount of income from goods and services is listed as Rp 40,017,790. This means that the total Output Tax that must be paid by PT. Acacia IT Service Indonesia in 2022 is $\text{Rp } 40,017,790 \times 10\% = \text{Rp } 4,001,779$. The amount of income is the same as the Output Tax that must be paid by the company. Effectiveness of Accounting Information Systems on Investment Decision Making.

Table 1. Output Tax Calculation Analysis for 2022

Month	Income	Output Tax Amount	Amount of Income after tax
Januari	Rp2,159,000	Rp215,900	Rp2,374,900
Februari	Rp3,905,000	Rp390,500	Rp4,295,500
Maret	Rp2,154,000	Rp215,400	Rp2,369,400
April	Rp3,709,000	Rp370,900	Rp4,079,900
Mei	Rp4,784,000	Rp478,400	Rp5,262,400
Juni	Rp4,016,000	Rp401,600	Rp4,417,600
Juli	Rp1,950,000	Rp195,000	Rp2,145,000
Agustus	Rp2,750,000	Rp275,000	Rp3,025,000
September	Rp2,150,000	Rp215,000	Rp2,365,000
Oktober	Rp3,148,845	Rp314,885	Rp3,463,730
November	Rp6,841,945	Rp684,195	Rp7,526,140
Desember	Rp2,450,000	Rp245,000	Rp2,695,000
Total	Rp40,017,790	Rp4,001,779	Rp44,019,569

(Source: Processed Company Data)

In the calculation report of PT. Acacia IT Service Indonesia's Output Tax in 2023, the amount of income from goods and services is listed as Rp 65,960,963. This means that the total Output Tax that must be paid by PT. Acacia IT Service Indonesia in 2023 is $\text{Rp } 65,960,963 \times 10\% = \text{Rp } 6,596,096$. The amount of income is the same as the Output Tax that must be paid by the company. This type of research uses quantitative methods because the research data is in the form of empirical studies to collect, analyze, and display data in numerical form. Qualitative research methods are to produce descriptive data in the form of written or spoken words that come from people or observed behavior. The explanation focuses on the type of qualitative descriptive data collected in the study. In this case, qualitative research aims to produce descriptive data and gain a deeper understanding of a phenomenon based on existing facts.

Table 2. Output Tax Calculation Analysis for 2023

Month	Income	Output Tax Amount	Amount of Income after tax
Januari	Rp5,890,900	Rp589,090	Rp6,479,990
Februari	Rp4,026,455	Rp402,646	Rp4,429,100
Maret	Rp3,245,000	Rp324,500	Rp3,569,500
April	Rp4,923,500	Rp492,350	Rp5,415,850
Mei	Rp900,000	Rp90,000	Rp990,000
Juni	Rp6,847,200	Rp684,720	Rp7,531,920
Juli	Rp6,113,636	Rp611,364	Rp6,725,000
Agustus	Rp3,105,300	Rp310,530	Rp3,415,830
September	Rp9,774,772	Rp977,477	Rp10,752,249
Oktober	Rp11,251,600	Rp1,125,160	Rp12,376,760
November	Rp2,064,600	Rp206,460	Rp2,271,060
Desember	Rp7,818,000	Rp781,800	Rp8,599,800
Total	Rp65,960,963	Rp6,596,096	Rp72,557,059

(Source: Processed Company Data)

In the calculation report of PT. Acacia IT Service Indonesia's Output Tax in 2024, the amount of income from goods and services is listed as Rp 48,802,836. This shows that the total Output Tax that must be paid by PT. Acacia IT Service Indonesia in 2024 is $\text{Rp } 48,802,836 \times 10\% = \text{Rp } 53,683,120$. The amount of income includes the Output Tax that must be paid by the company.

Table 3. Output Tax Calculation Analysis for 2024

Month	Income	Output Tax Amount	Amount of Income after tax
Januari	Rp6,038,909	Rp603,891	Rp6,642,800
Februari	Rp1,450,000	Rp145,000	Rp1,595,000
Maret	Rp1,450,000	Rp145,000	Rp1,595,000
April	Rp3,786,200	Rp378,620	Rp4,164,820
Mei	Rp5,136,000	Rp513,600	Rp5,649,600
Juni	Rp6,998,000	Rp699,800	Rp7,697,800
Juli	Rp1,450,000	Rp145,000	Rp1,595,000
Agustus	Rp7,883,000	Rp788,300	Rp8,671,300
September	Rp1,300,000	Rp130,000	Rp1,430,000
Oktober	Rp5,142,000	Rp514,200	Rp5,656,200
November	Rp1,872,727	Rp187,273	Rp2,060,000
Desember	Rp6,296,000	Rp629,600	Rp6,925,600
Total	Rp48,802,836	Rp4,880,284	Rp53,683,120

Source: Processed Company Data

Input Tax PT. Acacia IT Service Indonesia Surabaya

Input tax is Value Added Tax that has been collected by Taxable Entrepreneurs (PKP) when purchasing taxable goods or services in a certain tax period.

Table 4. Analysis of Input Tax Calculation in 2022

Month	Amount Handover	Tax income	Amount Aftertax
Januari	Rp553,300	Rp55,330	Rp608,630
Februari	Rp1,504,000	Rp150,400	Rp1,654,400
Maret	Rp730,500	Rp73,050	Rp803,550
April	Rp735,000	Rp73,500	Rp808,500
Mei	Rp1,620,000	Rp162,000	Rp1,782,000
Juni	Rp786,500	Rp78,650	Rp865,150
Juli	-	-	-
Agustus	-	-	-
September	-	-	-
Oktober	Rp1,165,350	Rp116,535	Rp1,281,885
November	Rp1,662,790	Rp166,279	Rp1,829,069
Desember	-	-	-
Total	Rp8,757,440	Rp875,744	Rp9,633,184

Source: Processed Company Data

In the input tax calculation analysis table, PT. Acacia IT Service Indonesia in 2022 made a purchase transaction for Taxable Goods (BKP) before tax of Rp 8,757,400 and after 10% tax of Rp 9,633,184.

Table 5. Analysis of Input Tax Calculation in 2023

Month	Amount Handover	Tax income	Amount Aftertax
Januari	Rp1,719,000	Rp171,900	Rp1,890,900
Februari	Rp652,790	Rp65,279	Rp718,069
Maret	-	-	-
April	Rp744,000	Rp74,400	Rp818,400
Mei	-	-	-
Juni	Rp1,952,000	Rp195,200	Rp2,147,200
Juli	Rp2,841,000	Rp284,100	Rp3,125,100
Agustus	Rp1,771,000	Rp177,100	Rp1,948,100
September	Rp1,858,000	Rp185,800	Rp2,043,800
Oktober	Rp2,494,000	Rp249,400	Rp2,743,400
November	Rp786,000	Rp78,600	Rp864,600
Desember	Rp3,424,000	Rp342,400	Rp3,766,400
Total	Rp18,241,790	Rp1,824,179	Rp20,065,969

Source: Processed Company Data

In the input tax calculation analysis table, PT. Acacia IT Service Indonesia in 2023 made a purchase transaction for Taxable Goods (BKP) before tax of IDR 18,241,790 and after 10% tax of IDR 20,065,969.

Table 6. Analysis of Input Tax Calculation in 2024

Month	Amount Handover	Tax income	Amount Aftertax
Januari	Rp2,562,000	Rp256,200	Rp2,818,200
Februari	-	-	-
Maret	-	-	-
April	Rp2,123,000	Rp212,300	Rp2,335,300
Mei	Rp2,532,000	Rp253,200	Rp2,785,200
Juni	Rp4,975,000	Rp497,500	Rp5,472,500
Juli	-	-	-
Agustus	Rp2,857,000	Rp285,700	Rp3,142,700
September	-	-	-
Oktober	Rp1,765,000	Rp176,500	Rp1,941,500
November	-	-	-
Desember	Rp3,282,000	Rp328,200	Rp3,610,200
Total	Rp20,096,000	Rp2,009,600	Rp22,105,600

Source: Processed Company Data

In the input tax calculation analysis table, PT. Acacia IT Service Indonesia in 2024 made a purchase transaction for Taxable Goods (BKP) before tax of IDR 20,096.00 and after 10% tax of IDR 22,105,600.

Analysis of the Amount of Underpayment or Overpayment of Value Added Tax**Table 7.** Calculation of Output Tax and Input Tax in 2022

Month	Output Tax	Input Tax	Under payment/Over payment
Januari	Rp215,900	Rp55,330	Rp160,570
Februari	Rp390,500	Rp150,400	Rp240,100
Maret	Rp215,400	Rp73,050	Rp142,350
April	Rp370,900	Rp73,500	Rp297,400
Mei	Rp478,400	Rp162,000	Rp316,400
Juni	Rp401,600	Rp78,650	Rp322,950
Juli	Rp195,000	-	Rp195,000
Agustus	Rp275,000	-	Rp275,000
September	Rp215,000	-	Rp215,000
Oktober	Rp314,885	Rp116,535	Rp198,350
November	Rp684,195	Rp166,279	Rp517,916
Desember	Rp245,000	-	Rp245,000
Total	Rp4,001,779	Rp875,744	Rp3,126,035

Source: Processed Company Data

The calculation of the amount of Value Added Tax Underpayment or Overpayment is seen from the calculation of Output Tax and Input Tax above which has been described. If the Output Tax is greater than the Input Tax, then the Value Added Tax Underpayment means that the company is obliged to pay the tax shortfall to the State Treasury. Meanwhile, if the Input Tax is Greater than the Output Tax, then the Value Added Tax Overpayment means that the company has the right to determine whether the excess tax can be compensated for the next Tax Period or returned (restitution).

The amount of Output Tax of PT. Acacia IT Service Indonesia in 2022 is IDR 4,001,779 and Input Tax in 2022 is IDR 875,744, which can be concluded that in 2015 PT Acacia IT Service Indonesia experienced an Underpayment condition from January to December during 2022.

Table 8. Calculation of Output Tax and Input Tax in 2023

Month	Output Tax	Input Tax	Under payment/Over payment
Januari	Rp589,090	Rp171,900	Rp417,190
Februari	Rp402,646	Rp65,279	Rp337,367
Maret	Rp324,500	-	Rp324,500
April	Rp492,350	Rp74,400	Rp417,950
Mei	Rp90,000	-	Rp90,000
Juni	Rp684,720	Rp195,200	Rp489,520
Juli	Rp611,364	Rp284,100	Rp327,264
Agustus	Rp310,530	Rp177,100	Rp133,430
September	Rp977,477	Rp185,800	Rp791,677
Oktober	Rp1,125,160	Rp249,400	Rp875,760
November	Rp206,460	Rp78,600	Rp127,860
Desember	Rp781,800	Rp342,400	Rp439,400
Total	Rp6,596,096	Rp1,824,179	Rp4,771,917

Source: Processed Company Data

Table 9. Calculation of Output Tax and Input Tax in 2024

Month	Output Tax	Input Tax	Under payment/Over payment
Januari	Rp603,891	Rp256,200	Rp347,691
Februari	Rp145,000	-	Rp145,000
Maret	Rp145,000	-	Rp145,000
April	Rp378,620	Rp212,300	Rp166,320
Mei	Rp513,600	Rp253,200	Rp260,400
Juni	Rp699,800	Rp497,500	Rp202,300
Juli	Rp145,000	-	Rp145,000
Agustus	Rp788,300	Rp285,700	Rp502,600
September	Rp130,000	-	Rp130,000
Oktober	Rp514,200	Rp176,500	Rp337,700

November	Rp187,273	-	Rp187,273
Desember	Rp629,600	Rp328,200	Rp301,400
Total	Rp4,880,284	Rp2,009,600	Rp2,870,684

Source: Processed Company Data

Output Tax of PT. Acacia IT Service Indonesia in 2023 amounted to Rp6,596,096 and Input Tax in 2023 amounted to Rp1,824,179 which can be concluded that in 2023 PT Acacia IT Service Indonesia experienced an Underpayment condition from January to December during 2023.

Output Tax of PT. Acacia IT Service Indonesia in 2024 is IDR 4,880,284 and Input Tax in 2024 is IDR 2,009,600 which can be concluded that in 2017 PT Acacia IT Service Indonesia experienced an Underpayment condition from January to December during 2024.

Results of Analysis and Discussion

In the calculation report of PT. Acacia IT Service Indonesia's Output Tax in 2022, the amount of income from goods and services is listed as Rp40,017,790. This means that the total Output Tax that must be paid by PT. Acacia IT Service Indonesia in 2022 is $\text{Rp40,017,790} \times 10\% = \text{Rp44,019,569}$. The amount of income is the same as the Output Tax that must be paid by the company.

In the calculation report of PT. Acacia IT Service Indonesia's Output Tax in 2023, the amount of income from goods and services is listed as Rp65,960,963. This means that the total Output Tax that must be paid by PT. Acacia IT Service Indonesia in 2023 is $\text{Rp65,960,963} \times 10\% = \text{Rp72,557,059}$. The amount of income is the same as the Output Tax that must be paid by the company.

Meanwhile, in the calculation report of PT. Acacia IT Service Indonesia in 2024 listed the amount of income from goods and services of Rp 48,802,836 This shows that the total Output Tax that must be paid by PT. Acacia IT Service Indonesia in 2024 is $\text{Rp 48,802,836} \times 10\% = \text{Rp 53,683,120}$ The amount of income includes the Output Tax that must be paid by the company. PT. Acacia IT Service Indonesia obtained sales in 2022 of Rp 44,019,569 in 2023 of Rp 72,557,059 and in 2024 of Rp 53,683,120 It can be concluded that the amount of sales made by PT. Acacia IT Service Indonesia increased in 2023 by Rp 72,557,059

In Input Tax of PT. Acacia IT Service Indonesia made a purchase transaction for Taxable Goods (BKP) which resulted in VAT in 2022 amounting to IDR 875,744 in 2023 amounting to IDR 1,824,179 and in 2024 amounting to IDR 2,009,600 It can be concluded that the amount of purchases made by PT. Acacia IT Service Indonesia experienced an increase in 2024 by IDR 2,009,600

The problem that arises in recording input tax and output tax is the difference when delivering taxable goods or services. Taxable Entrepreneurs (PKP) must calculate the difference between Output Tax and Input Tax, so it can be concluded from the calculation between Input Tax and Output Tax at PT. Acacia IT Service Indonesia experienced an Underpayment. It can be seen that the amount of Output Tax of PT. Acacia IT Service Indonesia in 2022 amounted to IDR 4,001,779 and Input Tax in 2022 amounted to IDR 875,744 which can be concluded that in 2022 experienced an Underpayment condition from January to December during 2022. In 2023 the amount of Output Tax was IDR 6,596,096 and Input Tax was IDR 1,824,179 which can be concluded that in 2023 experienced an Underpayment condition from January to December during 2023. While in 2024 the amount of Output Tax was IDR 4,880,284 and Input Tax was IDR 2,009,600 it can be concluded that in 2024 experienced an Underpayment condition from January to December.

In the implementation of the application of Value Added Tax PT. Acacia IT Service Indonesia carries out its rights and obligations as a Taxable Entrepreneur (PKP) in accordance with the VAT Law by collecting VAT of 10% (ten percent) of the Taxable Base (DPP) and transactions on the delivery of Taxable Goods (BKP) and or Taxable Services (JKP). Create a Tax Invoice for each delivery of BKP or JKP. From the analysis above, the situation at PT. Acacia IT Service Indonesia occurs because it sells more Taxable Goods (BKP) and Taxable Services (JKP) to customers than buying Taxable Goods (BKP) at the IBM

center. The solution for PT. Acacia IT Service Indonesia is expected to be more careful in the finance department regarding tax invoices, because if there is an error in the recording of the Tax Invoice, it cannot be used as Input Tax.

CONCLUSION

Based on the discussion and analysis results of the application of Value Added Tax (VAT) at PT. Acacia IT Service Indonesia, it can be concluded (1) The application of VAT at PT. Acacia IT Service Indonesia during 2015, 2016 and 2017 has been in accordance with applicable laws both in terms of calculation, (2) In the application of VAT on the purchase and sale of Taxable Goods (BKP) that are collected, there is a difference between Input Tax and Output Tax resulting in Underpayment of Tax, (3) Creating a tax invoice for each delivery of BKP and JKP.

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