

# ANALYSIS OF VALUE ADDED TAX CALCULATION AT PT. ROGANDA GRACIA ARTHA

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## Abstract

This study aims to analyze the calculation and reporting of Value Added Tax (VAT) at PT. Roganda Gracia Artha, a service and trading company in Medan City that has been confirmed as a Taxable Entrepreneur (PKP). VAT is an indirect tax that has a large contribution to state revenue, so its management must be carried out appropriately in accordance with statutory provisions, especially Law No. 42 of 2009. The research method used is a qualitative descriptive approach with data collection techniques through interviews, observations, and documentation of the company's finance and taxation departments. This study was conducted to determine the extent of the company's accuracy and compliance in calculating, collecting, depositing, and reporting VAT during the 2024 tax year. The results of the study indicate that PT. Roganda Gracia Artha experiences problems in reporting and recording VAT, such as overpayments almost every month, inconsistencies in reporting times with the actual tax period, and a lack of staff understanding of the tax invoice mechanism and e-SPT reporting. This has implications for potential losses and administrative sanctions from the tax authorities. Therefore, it is necessary to improve the internal control system, human resource training, and more optimal use of information technology to ensure that the implementation of tax obligations is more effective and in accordance with applicable regulations.

**Keywords:** *Value Added Tax, Tax Reporting, Taxable Entrepreneurs, PT. Roganda Gracia Artha*

## INTRODUCTION

Taxes are a key component of the state's financial structure and serve a vital role as a source of funding for national development. In the Indonesian context, taxes contribute more than 80% of state revenue, with Value Added Tax (VAT) being one of the largest contributors (Gischa, 2020). VAT is an indirect tax imposed on the consumption of goods and services within Indonesia's customs territory and is multi-stage, being levied at every stage of production and distribution. Therefore, VAT is not only a fiscal instrument but also reflects the level of compliance and efficiency of a business entity's tax administration. VAT implementation at the company level often faces technical and administrative obstacles. Issues such as mismatches between input and output VAT, errors in filling out tax invoices, and delays in submitting periodic VAT returns are the main causes of tax reporting discrepancies. Previous research by Rahmawati (2022) showed that delays in VAT reporting can lead to administrative sanctions that impact a company's financial condition. Furthermore, research by Darmayanti (2022) also found that many companies have not yet adapted their VAT reporting systems to the latest legislative changes. This phenomenon also occurs at PT. Roganda Gracia Artha, a national-scale service and trading company in Medan, has repeatedly overpaid its VAT reporting throughout 2024. This indicates inefficiencies in tax invoice management and internal tax accounting systems. This situation can have serious consequences, including potential sanctions from the Directorate General of Taxes and inefficient cash management. The urgency of this research lies in the need to evaluate the VAT calculation and reporting systems in private companies as part of efforts to improve tax compliance and fiscal efficiency. Given the importance of VAT as a contributor to state revenue and the high dependence of the state budget on the tax sector, ensuring alignment between field practices and tax regulations is crucial (Sudjarwadi, 2020). By examining the case study of PT. Roganda Gracia Artha, it is hoped that the results will provide a concrete picture of the technical issues

in VAT management and systemic solutions to address them. This research aims to analyze the extent to which VAT calculation and reporting at PT. Roganda Gracia Artha complies with the provisions of Law No. 42 of 2009 concerning VAT. This research is also expected to contribute to the development of tax science and serve as a practical reference for businesses in managing their tax obligations more accurately and efficiently.

## **RESEARCH METHOD**

This research uses a qualitative descriptive approach with a case study method. This approach was used to gain an in-depth understanding of the calculation and reporting practices of Value Added Tax (VAT) at PT. Roganda Gracia Artha, particularly from the procedural and technical aspects of tax administration. According to Moleong (2017, p. 6), qualitative research aims to understand phenomena holistically through descriptions in words and language, within a specific, natural context, and using various scientific methods. This method is considered relevant because it allows researchers to uncover facts and meanings of tax processes that cannot be explained solely with numbers or statistics. Using a descriptive approach, this research presents data and information regularly and factually, in accordance with the realities of the field. This research was conducted from March to May 2025. The research location was at the head office of PT. Roganda Gracia Artha, located at Jl. Setia Budi No. 449, Tj. Sari, Medan Selayang District, Medan City, North Sumatra. The location selection was based on the company's status as an active Taxable Entrepreneur (PKP) with complex and routine tax responsibilities.

The target of this research was the tax administration process, specifically related to the calculation, collection, remittance, and reporting of VAT within the company. The research subjects consisted of the finance and accounting departments, tax staff, and company management directly involved in managing tax obligations. Subject selection was purposive, based on the consideration that informants had direct knowledge and experience with VAT reporting practices within the company. The research procedure begins with a preliminary study of tax regulations and theories related to Value Added Tax to establish an appropriate framework. Data collection was then conducted through interviews and observations of the company's VAT reporting practices. The researcher also collected documents such as input and output tax invoices, proof of payment, and periodic VAT returns as supplementary data. After data collection, the researcher compared the company's reporting practices with the provisions stipulated in Law No. 42 of 2009 to assess compliance and identify potential problems. Finally, conclusions were drawn and recommendations were formulated based on the research findings.

The primary instruments in this research were semi-structured interview guidelines and a direct observation format. Interviews were conducted with individuals with technical knowledge of VAT calculation and reporting. Observations were conducted to directly observe the tax recording mechanisms and the use of the e-Invoice system in the company. Documentation includes VAT Periodic Tax Returns (VAT Periodic SPT), tax invoices, financial reports, and other supporting documents related to tax obligations. The data obtained were analyzed descriptively and qualitatively. The analysis was conducted by grouping findings based on key themes, namely the conformity of VAT calculation and reporting, and potential administrative issues. The data was then compared with the provisions stipulated in Law No. 42 of 2009 to determine the extent to which company practices are compliant. The results were interpreted by interpreting the data contextually and linking them to the research objectives, thus obtaining a clear picture of the problems and alternative solutions.

## **RESULTS AND DISCUSSION**

This research was conducted at PT. Roganda Gracia Artha, a service and trading company registered as a Taxable Entrepreneur (PKP). The company is required to calculate, collect, remit, and report Value Added Tax (VAT) in accordance with Law Number 42 of 2009. Based on data obtained from VAT reports for the period January to November 2024, inconsistent tax reporting patterns were found, indicating significant differences between Input Tax and Output Tax from month to month.

Table 1. Input VAT and Output VAT of PT. Roganda Gracia Artha in 2024

Mount	Input VAT (Rp)	VAT Output (Rp)	Difference (PK - PM)	Note
January	440,040,982	1,443,125,681	1,003,084,699	underpayment
February	128,703,645	1,792,440,919	1,663,737,274	underpayment
March	467,886,211	2,581,661,998	2,113,775,787	underpayment
April	447,940,558	2,589,399,900	2,141,459,342	underpayment
May	570,906,698	4,247,396,120	3,676,489,422	underpayment
Juny	328,528,641	2,134,888,800	1,806,360,159	underpayment
July	722,526,399	1,847,571,484	1,125,045,085	underpayment
August	1,137,698,227	3,394,756,488	2,257,058,261	underpayment
September	191,284,118	3,218,520,520	3,027,236,402	underpayment
October	7,460,000	3,540,406,967	3,532,946,967	underpayment
November	4,976,374,454	3,098,185,636	(1,878,188,818)	Overpayment

Based on Table 1, it can be seen that the company almost consistently experienced VAT underpayments from January to October. This means that the amount of Output Tax collected by the company was greater than the Input Tax credited. This could indicate a potentially high tax burden and suboptimal utilization of input tax credits. Only in November was an overpayment recorded, indicating that Input VAT exceeded Output VAT. The highest difference was recorded in May, at IDR 3,676,489,422, which could indicate a high transaction volume that month or a low number of claimed input invoices. Meanwhile, in October, although the Input VAT amount was very low (only IDR 7,460,000), Output VAT was recorded as high at IDR 3,540,406,967, resulting in a large difference that points to a significant risk of underpayment. These issues indicate weaknesses in the company's internal tax administration, particularly in the collection and recording of input tax invoices, as well as synchronization with the electronic tax reporting system (e-Invoice and e-SPT). Interviews with tax staff revealed that delays in the collection of supporting documents and lack of validation of tax invoices are often the main causes of tax reporting discrepancies. In general, VAT management practices at PT. Roganda Gracia Artha still requires improvement, both in terms of calculation accuracy and reporting timeliness. This is crucial to avoid potential administrative sanctions from the Directorate General of Taxes and to maintain the company's cash efficiency. Internal strategies such as regular training, periodic audits, and integration with a more modern tax information system are needed.

## CONCLUSION

Based on the results of research conducted at PT. Based on the findings of Dr. Roganda Gracia Artha, it can be concluded that the company's Value Added Tax (VAT) calculation and reporting process has not been fully implemented optimally and in accordance with the provisions of Law Number 42 of 2009. This is indicated by an imbalance between Input VAT and Output VAT, resulting in underpayments almost every month, as well as overpayments in certain months, indicating irregularities in tax administration. The problems identified relate to tax staff's limited understanding of VAT reporting procedures, a weak invoice recording system, and suboptimal use of the e-Invoice and e-SPT systems. This situation has the potential to lead to financial losses and sanctions from the tax authorities if not addressed efficiently. Therefore, strategic steps that the company needs to take include strengthening internal oversight, providing ongoing training to tax staff, and updating the tax information system to be more integrated and responsive to digital reporting needs. This is expected to ensure that tax obligations can be implemented more accurately, orderly, and efficiently in the future.

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