

Application of Value Added Tax Accounting in Construction Companies (Case Study at Pt. Wira Beton Mix)

Nanda Suryadi^{1*}, Aisyah Rahma²

^{1,2} Department Of Accounting, Universitas Islam Negeri Sultan Syarif Kasim Riau, Pekanbaru, Indonesia

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ABSTRACT

This study aims to examine whether the Application of Value Added Tax Accounting at PT. Wira Beton Mix is in accordance with the Tax Law. The type of research used in this research is a case study with qualitative methods. The data processed is a recap of input tax and output tax of PT. Wira Beton Mix in 2022. While the data analysis technique used in this study is to collect the necessary data from the company and then describe it as a whole. The results of this study show PT. Wira Beton Mix in collecting VAT rates is in accordance with HPP Law No. 7 of 2021, but in terms of tax return reporting time, the VAT period is not in accordance with HPP Law No. 7 Year 2021.

*Corresponding author.

E-mail: nanda.suryadi@uin-suska.ac.id

INTRODUCTION

As one of the most 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. Taxes are also defined as people's contributions to the state treasury based on the law (which can be enforced) with no lead services (counterperformance) that can be directly directed and can be used to pay public expenses (Soemitro, quoted in Mardiasmo, 2016: 1). Where taxes are also aimed at the welfare of the people, in other words from rakyat for the people.

Basically, every good and service is a taxable good or taxable service, unless stipulated by the Law on Harmonization of Tax Regulations No.7 of 2021 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. The value added tax payable or overpaid is calculated by itself using the mechanism of crediting input tax against output tax where input tax in a tax period is credited with output tax in the same tax period.

PT. Wira Beton Mix is one of the ready mix suppliers / providers for various types of large-scale projects such as high-rise and small-scale buildings. This company is domiciled in Pekanbaru City. As PKP, companies are required to collect, deposit and report VAT. The amount of VAT overpaid value added tax in 2022 is as follows:

Tabel 1.

Rekapan PPN Masukan dan PPN Keluaran PT. Wira Beton Mix Januari-Desember 2022

No	Month	VAT Output	VAT Input	VAT Wira Beton Mix	Compensation	Overpaid
1.	January	29.653.859	39.796.765	(10.142.906)	(517.556)	(10.660.461)
2.	February	28.954.544	18.352.041	10.692.503	(10.660.461)	(57.957)
3.	March	22.613.385	96.521.532	(73.908.146)	(57.958)	(73.966.103)
4.	April	21.999.476	36.217.018	(14.217.542)	(73.966.105)	(88.183.646)
5.	April Correction 1	21.999.476	88.289.690	(66.290.214)	(73.966.105)	(140.256.318)
6.	April Correction 2	21.999.476	97.132.815	(75.133.340)	(73.966.105)	(149.099.444)
7.	May	679.131	46.592.340	(45.913.209)	(88.183.649)	(134.096.858)
8.	June	44.960.850	58.665.539	(13.704.689)	(134.096.859)	(147.801.546)
9.	July	51.273.579	0	51.273.579	(199.874.219)	(148.600.639)
10.	August	107.269.255	127.081.009	(19.811.754)	(157.443.766)	(177.255.519)
11.	September	60.097.510	106.593.336	(46.495.826)	(177.255.520)	(223.751.345)
12.	October	46.183.374	159.194.816	(113.011.443)	(223.751.346)	(336.762.788)
13.	November	35.921.354	165.464.114	(129.542.760)	(336.762.789)	(466.305.548)
14.	December	21.183.269	161.984.084	(140.800.815)	(466.305.549)	(607.106.362)

Source : PT. Wira Concrete Mix and Processed Data

Based on table 1.1, it can be seen that in one period there was an increase and decrease in sales and purchases by PT. Wira Concrete Mix. PT. Wira Beton Mix has more

input VAT than output VAT, so there is an overpayment at PT. Wira Beton Mix is due to purchases that collect more VAT than sales that do not collect much VAT. Excess VAT by PT. Wira Beton Mix is compensated to the next tax period. From the overpayment that occurred in January 2022, it will be compensated in February 2022 and the overpayment in February 2022 will be compensated in March 2022, as well as in the following month if there is still an overpayment. The purpose of this study is to prove whether the application of value-added tax accounting carried out by the company is in accordance with the Tax Law, namely the HPP Law No. 7 of 2021.

About research (Alfira Nur, Sari Sri Nirmala Sari, 2021) CV. Kasim Niaga has carried out tax rights and obligations in accordance with law number 42 of 2009 concerning Value Added Tax, namely the company makes tax invoices for every delivery of taxable goods/taxable services and every receipt of payments. Research (Nunik Meidayanti, Endang Naryono, 2021) VAT deposits must be maintained by companies to maintain the accuracy and accuracy of the amount of Value Added Tax calculated so as to avoid confusion and errors in VAT calculations.

Based on the description above, the author will discuss this issue with the title **"Application of Value Added Tax Accounting in Construction Companies (Case Study at PT. Wira Beton Mix)"**.

Problem Statement

How to Implement Value Added Tax Accounting in Construction Companies (Case Study at PT. Wira Beton Mix).

Research Objectives

The purpose of this research is to find out how Value Added Tax Accounting is implemented in construction companies (Case Study at PT. Wira Beton Mix).

METHODOLOGY

Research Design

This research is in the form of a case study with qualitative methods. According to Sugiyono (2019), qualitative research is often referred to as naturalistic research, this is because the research is carried out in a natural setting. A case study is the study of an object in which the results of the research apply only to the object in which the research was carried out and within a certain period of time. This research was conducted to analyze the application of value added tax accounting, so that the results of the analysis obtained only apply to PT. Wira Concrete Mix.

Research Location

This research was conducted at PT. WIRA BETON MIX PEKANBARU located on Jl. Kayu Cendana, Labuh Baru Bar, Kec. Payung Sekaki, Pekanbaru City, Riau.

Data types and sources

The type of data used in this study is qualitative, that is, data obtained from companies. Data sources used :

a. Primary Data

Namely data in the form of interviews, which is information about how the VAT calculation process and how the process is applied.

b. Secondary data

Namely data obtained from companies in finished or existing form such as: Balance Sheet, Income Statement, Input and Output Tax Recap, Organizational Structure, Company Profile.

Data Collection Methods

In this study, several data collection methods were used, namely:

a. Library Research

Is an activity to collect information relevant to the topic or problem that is the object of research. Such information can be obtained from books, scientific papers, theses, dissertations, the internet, and other sources.

b. Field Research

This research is a research conducted by collecting data and information directly into the field using the following data collection techniques:

1. Observation, is data collection carried out by seeing and observing the object of research involving researchers directly at PT. Wira Concrete Mix.

2. Interview, is a collection of data conducted by means of direct interviews with employees related to the object or problem under study with the aim of completing the necessary data.

3. Documentation, is the collection of relevant data in connection with the preparation of the necessary data.

Data Analysis Methods

This method is used to analyze data. The author uses a descriptive method where all data that has been collected is analyzed by linking the calculation of income tax in accordance with tax laws and applying applicable accounting.

RESULTS AND DISCUSSION

RESEARCH RESULTS

Tax Base

The basis for imposition of tax (DPP) used by PT. Wira Beton Mix in calculating Value Added Tax is to use the Selling Price.

The Selling Price applied is based on all monetary values including all costs requested or should be requested by the seller due to the delivery of Taxable Goods, excluding Value Added Tax (VAT) levied according to VAT Law and rebates stated in the Tax Invoice.

Value Added Tax Rate

The Value Added Tax rate imposed is 11% of the Basic Imposition of Tax (DPP) for all types of Taxable Goods (BKP).

Calculation of Value Added Tax According to HPP Law No. 7 of 2021

The calculation of the amount of excess or underpayment of Value Added Tax can be calculated based on Output Tax and Input Tax data. If the Output Tax is greater than the Input Tax, the Value Added Tax is underpaid which means that the company is obliged to pay the underpayment of Value Added Tax to the state treasury. Meanwhile, if the output tax is less than the input tax, then the excess value-added tax is paid, which means the company determines whether the excess tax payment will be restituted or compensated to the next tax period.

Output Tax Recording PT. Wira Beton Mix for January-December 2022 Period

Table 5. 1

Recapitulation of Sales Amount and Output Tax Amount in 2022

No	Month	Sales Amount	Fare	Output Tax Amount
1	January	296.538.542	10%	29.653.859
2	February	289.545.454	10%	28.954.545
3	March	226.133.683	10%	22.613.385
4	April	199.995.251	11%	21.999.476
5	April	199.995.251	11%	21.999.476
6	April	199.995.251	11%	21.999.476
7	May	6.173.919	11%	679.131
8	June	408.735.000	11%	44.960.850
9	July	466.123.447	11%	51.273.579
10	August	975.175.045	11%	107.269.255
11	September	546.341.000	11%	60.097.510
12	October	419.848.851	11%	46.183.374
13	November	326.557.761	11%	35.921.354
14	December	192.575.176	11%	21.183.269

In table 5.1 above, in January DPP was Rp296,538,542 with VAT of 10%. In February DPP amounted to Rp289,545,454 with VAT of 10%. In March, DPP was Rp226,133,683 with VAT of 10%. In April, DPP was Rp199,995,251 with VAT of 11%. Here in April made corrections 2 times with the same nominal output tax. And in the following month PT. Wira Beton Mix has applied VAT of 11%.

Recording of cash sales receipts is carried out by debiting estimated cash and crediting sales and output taxes. In January 2022, the total number of sales at PT. Wira Beton Mix for Rp. 296,538,542, then the journal is as follows:

Cash	Rp 326.237.859
Sales	Rp 296.538.542
Output Tax	Rp 29.653.859

Input Tax Recording PT. Wira Beton Mix for January-December 2022 Period

Table 5. 2

Recapitulation of Purchase Amount and Input Tax Amount in 2022

No	Moon	Purchase Amount	Fare	Output Tax Amount
1	January	397.967.685	10%	39.796.765
2	February	392.770.463	10%	18.352.041
3	March	965.215.326	10%	96.521.532
4	April	362.170.180	10%	36.217.018
5	April	523.677.820	10%	52.367.782
6	April	85.480.163	10%	8.548.017
7	May	465.923.404	10%	46.592.340
8	June	586.655.405	10%	58.665.539
9	July	-	-	-
10	August	1.155.281.903	11%	127.081.009
11	September	969.030.306	11%	106.593.336
12	October	1.447.225.613	11%	159.194.816
13	November	1.504.219.215	11%	165.464.114
14	December	1.472.582.582	11%	161.984.084

In table 5.2 above, in January DPP amounted to Rp.397,967,685 with 10% VAT 39,796,765. In February the DPP was Rp392,770,463 with 10% VAT of Rp18,352,041, in February one of the buyers did not have VAT so the amount of VAT was not too large. In March, DPP amounted to Rp965,215,326 with 10% VAT of Rp96,521,532. In April, DPP

amounted to Rp.362,170,180 with 10% VAT of Rp36,217,018. In April, DPP Correction 1 amounted to Rp523,677,820 with 10% VAT of Rp52,367,782. In April, DPP Correction 2 was Rp85,480,163 with 10% VAT of Rp8,548,017. Here April there were 2 corrections due to additional purchases made by PT. Wira Concrete Mix. In May DPP amounted to Rp465,923,404 with 10% VAT of Rp46,592,340. In June DPP amounted to Rp586,655,405 with 10% VAT of Rp58,665,539. In July there were no purchase transactions at PT. Wira Concrete Mix. In August DPP amounted to Rp.1,155,281,903 with 11% VAT of Rp127,081,009. In September, DPP amounted to Rp969,030,306 with 11% VAT amounted to Rp106,593,336. And in the following month VAT at PT. Wira Beton Mix is already 11%.

Pencatatan atas pembelian pada bulan Januari 2022 jumlah total pembelian Rp 397.967.685, maka jurnalnya adalah sebagai berikut :

Purchase	Rp 397.967.685
Vat Input	Rp 39.796.765
Cash	Rp 437.764.450

Value Added Tax (VAT) Reporting PT. Wira Beton Mix Pekanbaru Period January – December 2022

Referring to the provisions of the Minister of Finance Regulation No. 09/PMK.03/2018 concerning SPT Notification Letters, based on table 5.3, it can be seen that the January – December 2022 period has not been in accordance with applicable tax regulations, this is because PT. Wira Beton Mix has just started new management at the end of December 2021 and also many transaction activities were carried out during that period.

Table 5. 3
Recapitulation of Tax Return Reporting for VAT Period PT. Wira Beton Mix January-December 2022

Month	Status SPT	Ket	Date Report
January	Usual	Overpaid	11/03/2022
February	Usual	Overpaid	23/03/2022
March	Usual	Overpaid	01/07/2022
April	Usual	Overpaid	01/07/2022
April	Correction 1	Overpaid	24/08/2022
April	Correction 2	Overpaid	22/09/2022
May	Usual	Overpaid	01/07/2022
June	Usual	Overpaid	29/07/2022

July	Usual	Overpaid	24/08/2022
August	Usual	Overpaid	30/09/2022
September	Usual	Overpaid	25/10/2022
October	Usual	Overpaid	25/11/2022
November	Usual	Overpaid	09/01/2023
December	Usual	Overpaid	16/01/2023

DISCUSSION

Tax Base

Based on the data obtained by the author from the company and the literature review described in Chapter II, the basis for imposing taxes that are used as the basis for calculating value added tax on taxable goods is in accordance with the existing tax imposition basis. The basis for imposing taxes used is the selling price.

Value Added Tax Rate

Wira Beton Mix has also been confirmed as a taxpayer in accordance with tax provisions. Wira Beton Mix collects the first value tax (VAT) on materials such as cement, sikament. At the beginning of the year PT. Wira Beton Mix still applies 10% VAT, but with the new policy from the government, VAT has increased to 11% as of April 1, 2022. Journal recording conducted by PT. Wira Beton Mix for 10% VAT, namely:

Cash sale of goods to PT. Three Dimensional Construction Works in January amounted to IDR 2,695,000 plus 10% VAT IDR 269,500, the recording is as follows:

Cash	Rp 2.964.500
Sales	Rp 2.695.000
Vat Output	Rp 269.500

Journal recording conducted by PT. Wira Beton Mix for 11% VAT are:

Cash sale of goods to PT. Build Inti Cemerlang in April amounting to Rp 10,950,450 plus 11% VAT of Rp 1,204,550 then the recording is as follows:

Cash	Rp 12.155.000
Vat Input	Rp 1.204.550
Sales	Rp 10.950.450

Calculation of Value Added Tax According to HPP Law No. 7 of 2021

Input tax and output tax are out of balance, this is because more purchases than sales result in more input tax than output tax. Solutions to overcome this, from the

company's side, are expected to generate more sales in the future, or promote the company to tenders that are conducting or planning large projects.

Input Tax Credit Mechanism of PT. Wira Beton Mix

In this case, the case occurred at PT. Wira Beton Mix had an overpayment of tax and the company chose to compensate where the excess tax was paid into the next tax period. For this reason, Journal Recording carried out by PT. Wira Beton Mix related to Value Added Tax (VAT) in 2022 January-December are as follows:

January 2022

Records for January 2022 sales

Cash	Rp 296.538.542
Sales	Rp 326.192.402
VAT Output	Rp 29.653.859

Listing for January 2022 Purchases

Purchase	Rp 397.967.685
VAT Input	Rp 39.796.765
Cash	Rp 437.764.450

Recording for reporting tax returns for the VAT Period Overpaid Position in January 2022

VAT Overpayment (January 2022)	Rp 10.660.461
VAT Input	Rp 10.660.461

February 2022

Records for February 2022 sales

Cash	Rp 314.499.999
Sales	Rp 289.545.454
VAT Output	Rp 28.954.545

Listing for February 2022 purchases

Purchase	Rp 392.770.463
VAT Input	Rp 18.352.041
Cash	Rp 411.122.504

Recording for reporting tax returns for the VAT period overpaid position in February 2022:

VAT Overpayment (February 2022)	IDR 57,958
VAT Input	IDR 57,958

Maret 2022

Records for March 2022 sales

Cash	Rp 248.747.248
Sales	Rp 226.133.863
VAT Output	Rp 22.613.385

Listing for March 2022 purchases

Purchase	Rp 965.215.326
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VAT Input	Rp 96521.532
Cash	Rp 1.061.736.858
Recording for tax return reporting VAT period overpaid position in March 2022	
VAT Overpayment (March 2022)	Rp 73.966.105
VAT Input	Rp 73.966.105
April 2022	
Records for April 2022 sales	
Cash	Rp 221.994.727
Sales	Rp 199.995.251
VAT Output	Rp 21.999.476
Listing for April 2022 purchases	
Purchase	Rp 362.170.186
VAT Input	Rp 36.217.018
Cash	Rp 398.387.204
Recording for reporting tax returns for the VAT period overpaid position in April 2022	
VAT Overpayment (April 2022)	Rp 88.183.649
VAT Input	Rp 73.966.105
April 2022 (Correction 1)	
Records for April 2022 sales	
Cash	Rp 221.994.727
Sales	Rp 199.995.251
VAT Output	Rp 21.999.476
Listing for April 2022 purchases	
Purchase	Rp 835.289.832
VAT Input	Rp 88.289.690
Cash	Rp 953.579.552
Recording for tax return reporting VAT period overpaid position in April Correction 1	
VAT Overpayment (April 2022)	Rp 140.256.321
VAT Input	Rp 140.256.321
April 2022 (Correction 2)	
Records for April 2022 sales	
Cash	Rp 221.994.727
Sales	Rp 199.995.251
Vat Output	Rp 21.999.476
Listing for April 2022 purchases	
Purchasing	Rp 922.611.690
Vat Input	Rp 97.132.815
Cash	Rp 1.019.744.505

Recording for tax return reporting VAT period overpaid position in April Correction 2
 VAT Overpayment (April 2022) Rp 149.099.447
 VAT Input Rp 149.009.447

Mei 2022

Records for May 2022 sales
 Cash IDR 6,835,050
 Sales IDR 6,173,919
 VAT Output Rp 679.131
 Listing for May 2022 purchases
 Purchase Rp 465.923.404
 VAT Input Rp 46.592.340
 Cash Rp 512.515.744
 Recording for reporting tax returns for VAT period overpaid position in May
 VAT Overpayment (April 2022) Rp 134.096.859
 VAT Input Rp 134.096.859

Juni 2022

Records for June 2022 sales
 Cash Rp 453.659.850
 Sales Rp 408.735.000
 VAT Output Rp 44.960.850
 Listing for June 2022 purchases
 Purchase Rp 586.655.405
 VAT Input Rp 58.665.539
 Cash Rp 645.320.944
 Recording for reporting tax returns for VAT period overpaid position in June
 VAT Overpayment (June 2022) Rp 147.801.547
 VAT Input Rp 147.801.547

Juli 2022

Records for July 2022 sales
 Cash Rp 517.397.026
 Sales Rp 466.123.447
 VAT Output Rp 51.273.579
 Listing for July 2022 purchases
 Purchase Rp-
 VAT Input Rp-
 Cash Rp-
 Recording for reporting tax returns for VAT period overpaid position in July 2022
 VAT Overpayment (July 2022) Rp 148.600.640
 VAT Input Rp 148.600.640

August 2022

Records for August 2022 sales	
Cash	Rp 1.082.444.300
Sales	Rp 975.175.045
VAT Output	Rp 107.269.255
Listing for August 2022 purchases	
Purchase	Rp 1.155.281.903
VAT Input	Rp 127.081.009
Cash	Rp 1.282.362.912
Recording for tax return reporting VAT period overpaid position in August 2022	
VAT Overpayment (August 2022)	Rp 177.255.520
VAT Input	Rp 177.255.520

Masa September 2022

Recording for September 2022 sales	
Cash	Rp 606.438.510
Sales	Rp 546.341.000
VAT Output	Rp 60.097.510
Listing for September 2022 purchases	
Purchase	Rp 969.030.306
VAT Input	Rp 106.593.336
Cash	Rp 1.075.623.642
Recording for reporting tax returns for the VAT period of overpaid positions in September 2022	
VAT Overpayment (September 2022)	Rp 223.751.346
VAT Input	Rp 223.751.346

October 2022

Records for October 2022 sales	
Cash	Rp 466.032.225
Sales	Rp 419.848.851
VAT Output	Rp 46.183.374
Recording for October 2022 purchases	
Purchase	Rp 1.447.225.613
VAT Input	Rp 159.194.816
Cash	Rp 1.606.420.429
Recording for tax return reporting VAT period overpaid position in October 2022	
VAT Overpayment (October 2022)	Rp 336.762.789
VAT Input	Rp 336.762.789

Masa November 2022

Records for November 2022 sales	
Cash	Rp 1.669.683.329
Sales	Rp 1.504.219.215

VAT Output	Rp 165.464.114
Listing for November 2022 purchases	
Purchase	Rp 326.557.761
VAT Input	Rp 35.921.354
Cash	Rp 362.479.115
Recording for tax return reporting VAT period overpaid position in November 2022	
VAT Overpayment (November 2022)	Rp 466.305.549
VAT Input	Rp 466.305.549

Masa December 2022

Records for December 2022 sales

Cash	Rp 1.634.566.666
Sales	Rp 1.472.582.582
VAT Output	Rp 161.984.084

Listing for December 2022 purchases

Purchase	Rp 192.575.176
VAT Input	Rp 21.183.269
Cash	Rp 213.758.445

Recording for tax return reporting VAT period overpaid position in December 2022

VAT Overpayment (December 2022)	Rp 607.106.363
VAT Input	Rp 607.106.363

Application of Accounting and Presentation of Value Added Tax in the Financial Statements of PT. Wira Beton Mix

The involvement of Financial Accounting Standards in the calculation of VAT at PT. Wira Beton Mix uses Financial Statements as a means to present financial information from transactions that occur within the company. From these transactions, tax payments are transactions that affect financial statements. The Financial Statements themselves will be used by various interested parties to make decisions.

At the time of bookkeeping financial statements, financial statements must be able to describe whether there is VAT Underpayment or Overpayment. In the event of VAT Underpayment, the Input VAT and Output VAT accounts will have a zero balance. If the input VAT is greater than the Output VAT, a new account will appear, namely Overpaid VAT and presented in the Financial Statements in the lancer asset post as prepaid tax.

CONCLUSION

Application of calculations, recording, carried out by PT. Wira Beton Mix is in accordance with applicable tax regulations, but for reporting tax returns for the VAT period of PT. Wira Beton Mix is not in accordance with tax regulations. VAT collection at

a rate of 11% has been carried out by PT. Wira Beton Mix and in accordance with HPP Law No. 07 of 2021. For tax issues, companies must be more careful in reporting VAT Period Tax Returns and also actively coordinate with the finance department, this is very important in order to obtain clear information data on matters related to payment transactions and also report VAT Period Tax Returns on time. To always update about tax regulations to avoid mistakes in managing company taxation issues.

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