

ACCOUNTING INFORMATION SYSTEM FOR VALUE ADDED TAX OF PT XYZ EMPLOYEE COOPERATIVES

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Abstrak

Penelitian ini bertujuan untuk mengetahui Sistem Informasi Akuntansi Pajak Pertambahan Nilai (PPN) dan kepatuhan perpajakan pada Koperasi Pegawai PT. XYZ selama periode 2022-2024. Sebagai Pengusaha Kena Pajak (PKP) dengan beragam unit usaha jasa dan barang, Koperasi telah menerapkan pencatatan PPN sesuai Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP) dan umumnya menyetorkan serta melaporkan PPN tepat waktu, ditemukan adanya kesalahan input data yang berulang, menyebabkan pembetulan Surat Pemberitahuan (SPT) Masa PPN pada tahun 2022 dan 2023. Selain itu, masalah pengarsipan dokumen PPN yang menyebabkan hilangnya bukti. Penelitian ini mengusulkan perbaikan mekanisme penagihan melalui flowchart yang lebih terstruktur untuk meningkatkan akurasi data dan efisiensi pengarsipan. Menggunakan metode Kualitatif Deskriptif. Hasil penelitian menunjukkan bahwa Akuntansi PPN di Koperasi Pegawai PT. XYZ telah sesuai dengan PSAK, Undang – Undang, serta kepatuhan penyetoran dan pelaporan umumnya baik, namun perlu peningkatan ketelitian dalam pencatatan untuk meminimalisir kesalahan dan pembetulan di masa mendatang.

Kata Kunci: Akuntansi, Pajak Pertambahan Nilai, Koperasi Pegawai.

Abstract

This research aims to understand the Value Added Tax (VAT) Accounting Information System and tax compliance at the Employee Cooperative of PT. XYZ during the period 2022-2024. As a Taxable Entrepreneur (PKP) with various service and goods business units, the Cooperative has implemented VAT recording in accordance with the Financial Accounting Standards for Entities without Public Accountability (SAK ETAP) and generally submits and reports VAT on time. However, recurring data input errors have been found, leading to corrections in the Value Added Tax Period Notification Letter (SPT) for the years 2022 and 2023. Additionally, there are issues with the archiving of VAT documents that result in the loss of evidence. This study proposes improvements to the collection mechanism through a more structured flowchart to

enhance data accuracy and archiving efficiency. Using a Descriptive Qualitative method, the research findings indicate that VAT Accounting at the Employee Cooperative of PT. XYZ is in accordance with PSAK, laws, and general compliance with submission and reporting is good, but there is a need for increased diligence in recording to minimize errors and corrections in the future.

Keywords: *Accounting, Value Added Tax, Employee Cooperative.*

A. INTRODUCTION

Value Added Tax is a tax on the consumption of goods and services in the Customs Area that is levied in stages at each stage of production and distribution according to Law Number 42 of 2009. Value Added Tax is a tax imposed on the delivery of taxable goods/services in the customs area by manufacturers, main distributors, primary agents, or holders of rights to taxable goods or services (Pratiwi *et al.*, 2022).

Humans play an important role without exception in the workplace, even though they are intelligent and adaptable, they are prone to errors due to repetitive tasks that result in work mistakes impacting the effectiveness and formation of a system caused by humans, referred to as Human error (Zetli, 2021). Human error is an achievement that cannot be handled with expectations or realities that should be done correctly but cannot be completed accurately, not solely due to humans, as human error is also caused by work procedures (Abdulrahim *et al.*, 2022). SOP (Standard Operating Procedure) is a document related to the procedures carried out to complete work effectively and efficiently, the purpose of having an SOP is for employees to understand their tasks and be more focused on carrying out their duties as outlined in the SOP, which can lead to good performance and minimize the risk of failure and loss. SOP also serves as a benchmark in working to reduce problems (Putra, 2020). SOP can be considered good if it creates more efficient performance, consistently serves as a guide for employees in their work, but there are still obstacles in implementing SOPs such as poor coordination flow, lack of ongoing control, and not executing SOPs correctly. Employee cohesion and compliance in performing tasks according to SOPs are needed for the company to achieve its goals in accordance with the established vision and mission (Nabilla & Hasin, 2022).

In the employee cooperative of PT XYZ, it is referred to as a service cooperative that has various business units, one of which currently operates as a service provider, such as vehicle rentals, driver services, computer rentals, photocopying, and savings and loans. PT. XYZ conducts manual record-keeping, lacks proper archiving of documents and letters, and has corrections, which causes important documents to be lost and also leads to errors in calculating or inputting incorrect amounts for Value Added Tax. In response to these issues, suggestions have been made for a more complex archiving system. With a structured proposal, it is hoped that it can be beneficial for the company to minimize document loss.

Tax Accounting

Tax Accounting is a branch of accounting that deals with the management and reporting of taxation (Noor *et al.*, 2025). Tax Accounting is a specialized branch in the field of accounting that has developed due to tax regulations (Arifai *et al.*, 2024).

Value Added Tax

Law of the Republic of Indonesia Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. Value Added Tax is a tax on the consumption of goods and services in the Customs Area that is imposed in stages at each level of production and distribution.

Human Error

Achievements that cannot be handled with expectations or realities that should have been done correctly cannot be completed accurately, not only due to human factors but also because of work procedures (Abdulrahim *et al.*, 2022)

Sop (Standard Operating Procedure)

Documents related to the procedures carried out to complete work effectively and efficiently (Putra, 2020).

Cooperative

According to the Law of the Republic of Indonesia Number 17 of 2012 on Cooperatives, a Cooperative is a legal entity established by individuals or legal entities of Cooperatives, with the separation of the wealth of its members as capital to conduct business, which meets the

aspirations and common needs in the economic, social, and cultural fields in accordance with the values and principles of Cooperatives.

Tax Compliance

Tax Compliance refers to the extent to which taxpayers fulfill their tax obligations (Herawati *et al.*, 2025). Tax Compliance pertains to the obedience and adherence of taxpayers to their tax obligations (Winanto *et al.*, 2024). Tax Compliance is when taxpayers voluntarily carry out their tax obligations by paying, reporting, and calculating taxes (Ermawati *et al.*, 2022).

B. METHOD

This research is a type of qualitative descriptive research, which is an analytical method that describes objects by collecting data, classifying, and analyzing the obtained data in its actual state (Kusufiyah & Antomi, 2023). Data is collected through observation, interviews, and documentation. This research directly engages in the field to understand the Accounting Information System for Value Added Tax at the Employee Cooperative of PT XYZ.

C. RESULTS AND DISCUSSIONS

1. Mechanism of Value Added Tax Collection

The research results in data on the process of collecting Value Added Tax at the Employee Cooperative of PT. XYZ. The following is the process of collecting Value Added Tax:

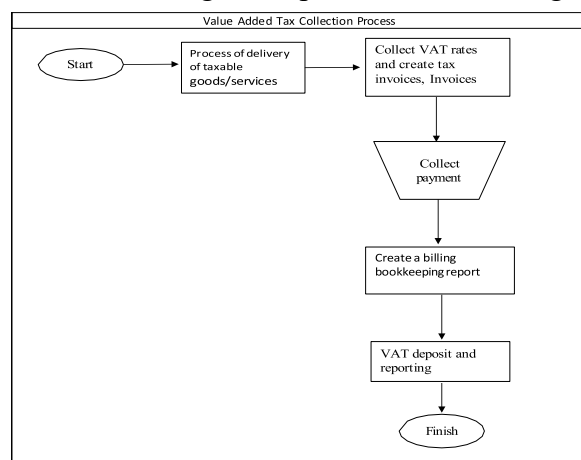


Figure 1. Value Added Tax collection process

The collection process carried out by the Employee Cooperative of PT.XYZ begins with the delivery of taxable goods or services to the vendor in need of the goods/services, resulting in an agreement between both parties. After that, the Employee Cooperative of PT.XYZ collects VAT at the applicable rate, creates an invoice and documentation for the transaction. Once completed, the cooperative conducts payment collection from the vendor and records it in the bookkeeping report. After payment or settlement is made, tax deposit and reporting for the transaction are carried out. Below is a proposal for a more detailed Value Added Tax collection process.

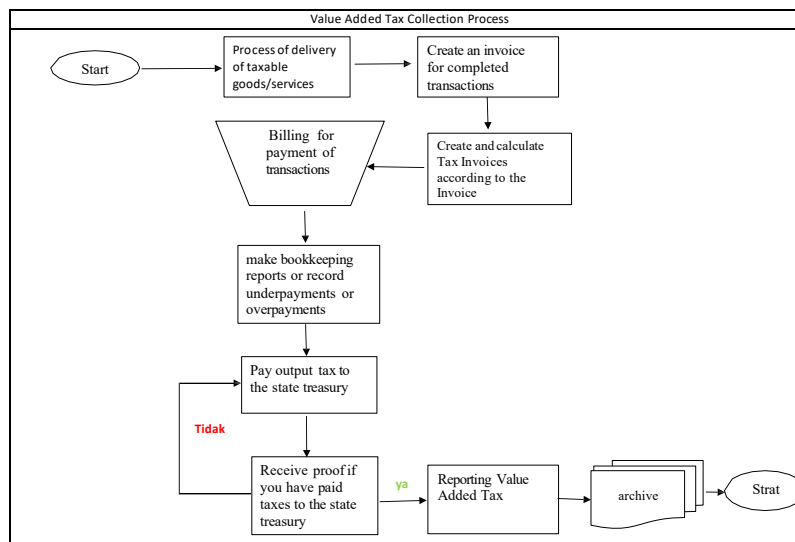


Figure 2. Proposed Value Added Tax Collection Process

The research proposes that the framework for the Value Added Tax collection process at the Employee Cooperative of PT. XYZ is unclear and lacks detail in explaining the existing collection process within the company. Therefore, the researcher suggests a more detailed collection process and the implementation of archiving to make the collection process clearer and to prevent errors in losing evidence or recording.

2. Purchase and Sale Mechanism

Sales activities are a cycle in the Employee Cooperative of PT.XYZ to generate profit or revenue for the company, which is used to calculate the DPP, which is the selling price listed on the output tax invoice, to calculate Output VAT and Input VAT. Below is the flowchart of vendor requests in the Cooperative:

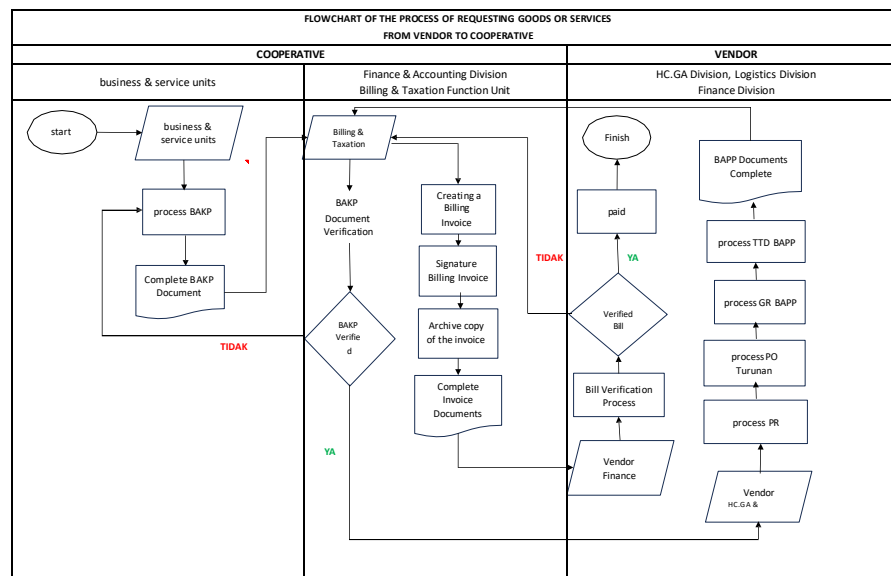


Figure 3. Flowchart of Goods/Services Request for the Employee Cooperative of PT. XYZ

The process of vendor goods/services requests to the cooperative. It starts from the business unit and other services carried out by the cooperative, then continues to the verification process of BAKP documents and the creation of invoices. After that, the vendor performs the payment process and verifies the received bill. If the documents are complete and in accordance, the payment process is complete and the documents are stored as archives. If not, the process will return to the relevant section for correction. The following are suggestions from the author who has advantages in archiving:

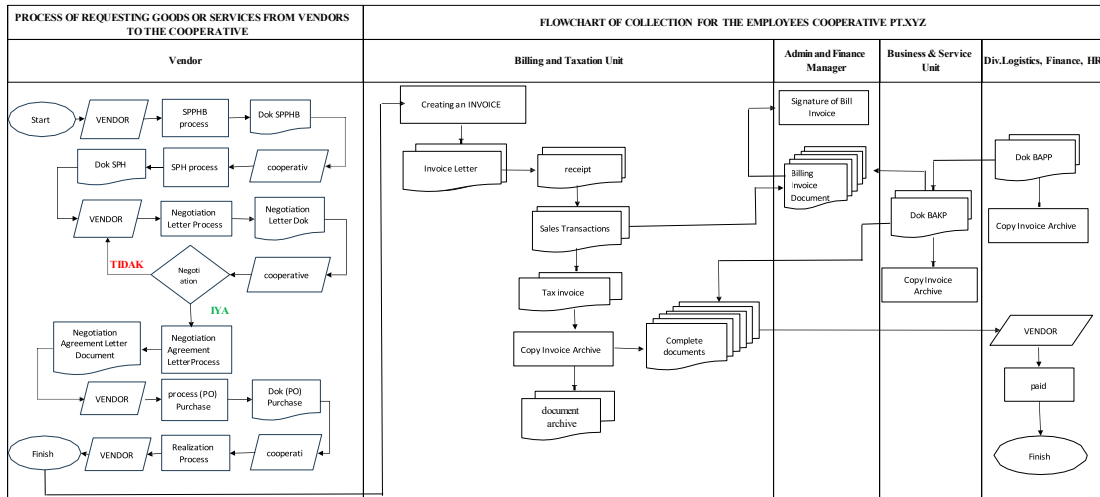


Figure 4. Flowchart of Goods/Services Request for the Employee Cooperative of PT. XYZ

The sales mechanism found in the flowchart of goods/services requests from vendors to cooperatives is not optimal in managing archiving because it still uses a system that does not run smoothly. Archiving is only present in the billing & taxation unit, which is ineffective in its archiving process. This is evidenced by the confirmation results with the taxation & billing unit showing that there are missing invoices and unknown tax returns. Therefore, based on the existing problems, the researcher wants to propose a more complex flowchart that has advantages in archiving, divided into three parts located in the billing & taxation unit, business & service unit, and in the HR, Logistics, and finance division, thus minimizing the loss of billing evidence or missing tax returns.

3. Analysis of the 2023-2024 Periodic Tax Return Report

The employee cooperative of PT. XYZ is a company subject to Value Added Tax (VAT) on the sale or delivery of goods/services that collects VAT as a taxable entrepreneur (PKP), which is output tax. Therefore, the income/revenue of the employee cooperative of PT. XYZ comes from output tax, and the employee cooperative of PT. XYZ makes purchases of goods/services as input tax that receives VAT. In the periodic tax return report over 3 years, there is mostly underpayment, with a higher number of sales transactions compared to purchases. The employee cooperative of PT. XYZ includes a business unit that sells/rents out cleaning service labor, drivers, car rentals, supplies procurement, and photocopying, as well as

savings and loans, resulting in a higher output tax for the employee cooperative of PT. XYZ and experiencing underpayment.

Table 1. 2022 Periodic Tax Return Report

No.	Tax Period Month	Output Tax	Input Tax	Taxes Due/Overpaid
1.	January	37.919.837	12.959.945	24.959.892
2.	February	33.462.627	13.441.127	20.021.500
4.	March	38.872.728	23.269.067	15.603.661
5.	April	31.778.285	21.883.860	9.894.425
6.	May	36.728.525	8.816.157	27.912.368
7.	June	39.889.788	40.208.030	-318.242
8.	July	42.418.901	10.619.730	31.799.171
9.	August	45.028.728	15.133.227	29.895.501
10.	September	137.752.279	94.534.825	43.217.454
11.	October	56.252.822	14.129.559	42.123.263
12.	November	45.101.717	12.788.833	32.312.884
13.	December	49.627.451	12.243.925	37.383.526
14.	December Correction 1	49.627.452	12.243.926	-
Total		594.833.688	280.028285	277.441.877

Source : Periodic Tax Return Form 1111 (2022)

Table 2. 2023 Periodic Tax Return Report

No.	Tax Period Month	Output Tax	Input Tax	Taxes Due/Overpaid
1.	January	44.967.579	11.844.680	33.122.899
2.	February	61.391.470	10.752.086	50.639.834
3.	February correction 1	61.391.470	10.755.518	50.639.384
4.	March	68.143.382	11.230.685	56.912.697
5.	April	59.498.774	10.576.068	48.922.706
6.	May	64.439.288	15.933.750	48.505.538
7.	June	70.311.584	29.915.908	40.395.676
8.	July	123.087.084	9.088.998	113.998.086
9.	August	89.813.211	53.207.323	36.605.888
10.	September	303.307.623	230.747.271	72.560.352

11.	September correction 1	301.727.435	230.747.271	70.980.164
12.	October	120.547.800	42.992.394	77.555.406
13.	November	80.834.995	67.038.399	13.796.596
14.	December	131.733.120	173.409.321	-41.676.201
Total		1.216.495.722	666.740.315	549.758.839

Source: Periodic Tax Return Form 1111 (2023)

Table 3. 2024 Periodic Tax Return Report

No.	Tax Period Month	Output Tax	Input Tax	Taxes Due/Overpaid
1.	January	88.715.911	189.251.743	-100.535.832
2.	February	276.187.793	276.186.584	1.209
3.	March	134.804.208	122.331.043	12.473.165
4.	April	42.294.427	8.836.102	33.458.325
5.	May	70.232.820	82.240.098	-12.007.278
6.	June	62.876.079	23.539.651	39.336.428
7.	July	229.210.938	237.001.219	-7.790.281
8.	August	54.956.179	74.276.828	-19.320.649
9.	September	140.164.249	306.711.045	-166.546.796
10.	October	115.275.118	223.691.521	-108.416.403
11.	November	85.680.686	131.925.635	-46.244.949
12.	December	83.226.583	94.945.402	57.963.768
Jumlah		1.383.624.991	1.770.936.871	-433.556.839

Source: Periodic Tax Return Form 1111 (2024)

In the reporting for the years 2022-2024, there were corrections due to errors in entering amounts/transactions. The Employee Cooperative of PT. XYZ immediately reported the deficiencies or excesses that had been corrected to avoid late reporting, thus two years before the expiration date within a period of five years after the tax obligation arose or the end of the adjusted Tax Period. Additionally, the Employee Cooperative of PT. XYZ reported in a timely manner, which helped avoid penalties.

For three consecutive years, the amount of tax owed has increased. In 2022, the tax owed was 277,441,877, which had a shortfall from the Output Tax of 594,833,688 and Input Tax of 280,028,285. In 2023, there was a decrease with the tax owed amounting to 549,758,839, which also had a shortfall from the Output Tax of 1,216,495,722 and Input Tax of 666,740,315. Thus, for two years, the Employee Cooperative of PT. XYZ made Value Added Tax payments to the state treasury. Meanwhile, in 2024, there was an overpayment amounting to 433,556,839 resulting from the Output Tax of 1,383,624,991 and Input Tax of 1,770,936,871 due to a high volume of purchase transactions, which will be compensated in the following year. The payments and reporting over the three years were in accordance with the regulations and the VAT Law and were timely.

D. CONCLUSIONS

Based on the research results and discussions that have been found, the following conclusions can be drawn:

- 1) The reporting and payment of value-added tax by the Employee Cooperative of PT.XYZ is in accordance with regulations, with no late reports or payments, thus no administrative sanctions are imposed.
- 2) The accounting treatment of value-added tax is applied by the Employee Cooperative of PT.XYZ, which is reflected in the calculations, journal entries, at the time of sales and purchases, and the recording that is in accordance with PSAK.

E. SUGGESTIONS

For employees responsible for calculating and recording, they should be more meticulous to avoid errors and corrections when entering amounts or figures.

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