

Value Added Tax (VAT) Accounting Treatment at Gold Shops and Fiscal Financial Statements Its Impact on Gold Shops Asli Jaya Asli Setia Cakranegara Timur

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ABSTRAK

This study aims to analyze the accounting treatment of Value Added Tax (VAT) in gold shops and its impact on fiscal financial statements, especially in Toko Emas Asli Jaya Asli Setia in East Cakranegara. The research method used is a case study with a qualitative descriptive approach. Data was collected through interviews, observations, and documentation which were then analyzed in depth to get an idea of how VAT treatment affected the financial performance of the gold store. The results of the study show that the proper application of VAT accounting in accordance with the provisions of applicable tax regulations has a great influence on the financial performance of gold stores. VAT treatment affects the cost structure, profit margins, and tax liabilities which ultimately impacts the profitability and liquidity of gold stores. Implementing an effective strategy in VAT management can help gold shops comply with tax regulations and optimize their financial performance.

INTRODUCTION

Value Added Tax (VAT) is a substitute for Sales Tax imposed on the consumption of goods and services in the country. According to Supramono (2009: 125), VAT is a tax imposed on domestic consumption (customs area), both BKP and JKP consumption. Based on Law No. 42 of 2009, VAT is a consumption tax on goods and services in the Customs Area which is imposed in stages on each production and distribution line. Waluyo (2011: 9) emphasized that VAT is a tax imposed on domestic consumption, both the consumption of goods and services. Value Added Tax (VAT) is a substitute for Sales Tax imposed on the consumption of goods and services in the country. According to Supramono (2009: 125), VAT is a tax imposed on domestic consumption (customs area), both BKP and JKP consumption. Based on Law No. 42 of 2009, VAT is a consumption tax on goods and services in the Customs Area which is imposed in stages on each production and distribution line. Waluyo (2011: 9) emphasized that VAT is a tax imposed on domestic consumption, both the consumption of goods and services.

The government has regulated the imposition of VAT on the delivery of gold jewelry through various regulations. The Decree of the Minister of Finance of the Republic of Indonesia number 83/KMK.03/2002 regulates VAT on the delivery of gold jewelry by gold jewelry store entrepreneurs. The latest regulation, namely Minister of Finance Regulation (PMK) Number 48 of 2023, reregulates the imposition of Income Tax (PPH) and VAT on the sale/delivery of gold and related services. According to Pajakku.com, the handover of jewelry carried out by gold jewelry shop entrepreneurs is subject to VAT at a rate of 10% of the selling price of the gold jewelry.

Gold store entrepreneurs, as business actors in the field of gold jewelry, are required to comply with applicable tax rules. Based on the Decree of the Minister of Finance of the Republic of Indonesia number 83/KMK.03/2002 Articles 2 and 4, gold jewelry store entrepreneurs are required to report their business to be confirmed as a Taxable Entrepreneur, make Tax Invoices, collect, and deposit VAT payable, and report it on the Value Added Tax Period Notice. Article 6 regulates the use of Other Value as the Basis for the Imposition of Value Added Tax.

Several previous studies have examined the application of VAT accounting to various types of businesses, including gold shops. The results of Indratno's (2005) research show that there is a difference in the influence between the application of bookkeeping and non-bookkeeping on fiscal financial statements. Muslim (2006) found that VAT has an impact of 1.17% on the balance sheet. Pakpahan (2005) concluded that the VAT account applied by the company was adequate with accounting principles and tax regulations. Meanwhile, Aprina (2022) concluded that VAT does not have a significant effect on gross profit.

This study focuses on the treatment of VAT accounting in gold shops and their impact on fiscal financial statements, by taking a case study on the gold shop Asli Jaya Asli Setia Cakranegara Timur. The background of this study is based on increasing attention to the treatment of VAT accounting in

gold stores and the challenges faced in managing and reporting VAT in accordance with applicable tax provisions. As a business actor, gold shops must understand and apply VAT accounting treatment appropriately, considering the significant role of VAT in state revenue.

THEORETICAL REVIEW

Definition of Value Added Tax (VAT)

According to Supramono (2009: 125), VAT is a tax imposed on domestic consumption (customs area), both BKP and JKP consumption. Law No. 42 of 2009 defines VAT as a consumption tax on goods and services in the Customs Area which is imposed in stages in each production and distribution line. Waluyo (2011: 9) states that VAT is imposed on domestic consumption, both the consumption of goods and services. Mardiasmo (2009: 269) explains that VAT replaces Sales Tax because it has advantages such as eliminating double taxes and using a single rate.

Legal Basis of VAT

Law No. 42 of 2009 concerning the third amendment to Law No. 8 of 1983. Law No. 8 of 1983 came into effect on July 1, 1984, then suspended until July 1, 1986.

VAT Treatment of Gold Shops

Since the June 2002 tax period, the pattern of imposition of VAT on the delivery of gold jewelry by gold jewelry stores follows the general pattern of VAT imposition. The application of VAT to retail traders is carried out in stages:

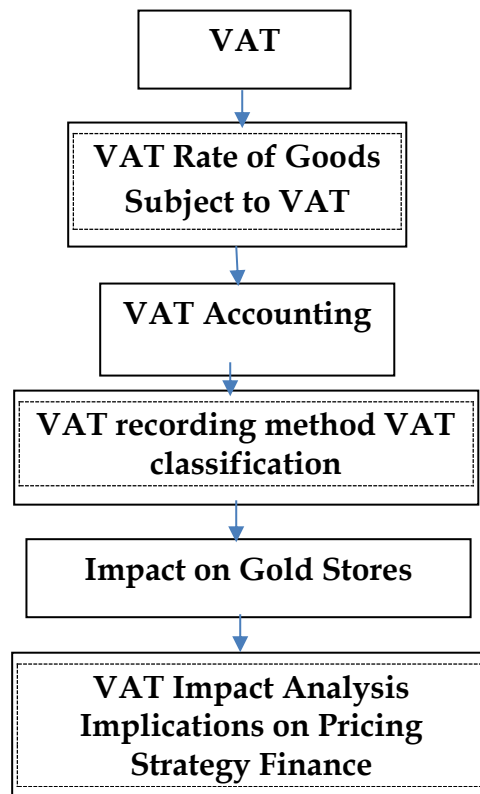
- a. The first stage (since April 1, 1992) is for large retail traders.
- b. The second phase (since January 1, 1995) is for all retail traders.

Fiscal Financial Statements

Definition: Financial statements prepared in accordance with applicable tax regulations (Nofrita, 2014; Septavita, 2016). Objectives: Fair tax collection, legal certainty, and maintenance of state revenue (Law No. 28 of 2007 article 28). Preparing: Using a fiscal reconciliation approach to eliminate discrepancies between commercial and fiscal financial statements. Fiscal Correction :

- a. Positive Fiscal Correction (Hery, Grasindo, 2021): Causes greater taxable income.
- b. Negative Fiscal Correction (Hery, Grasindo, 2021): Causes smaller taxable income.

Thinking Framework



METHODOLOGY

The Research Method is a descriptive qualitative approach with a case study design on the Toko Emas Asli Jaya Asli Setia Cakranegara Timur. The data collection method is a. Preliminary survey, b. Literature study, c. Field study (direct observation), d. Interview. For the validity of the data, namely a. Triangulation, b. Focus Group Discussion (FGD), c. Validation, d. Consistency. The population and sample are the Toko Emas Asli Jaya Asli Setia Cakranegara Timur and the informants, namely the finance section, taxation section, accounting section, and gold shop management. Data Analysis Tools, namely the collection of company data, especially financial statements and their explanations, Review of VAT accounting practices of Toko Emas Asli Jaya Asli Setia, Analysis of practices with recalculation and conclusion of accounting methods, Implementation of KMK theory Number 83/KMK 03/2002, Comparison of VAT collection obligations, Interpretation of research results.

RESULTS

1. VAT Accounting Treatment by Toko Emas Asli Jaya Asli Setia Cakranegara Timur

- a) As a result of the research, the calculation of VAT in gold jewelry sales transactions at the Toko Emas Asli Jaya Asli Setia Cakranegara Timur was carried out as follows:

The selling price of gold jewelry is IDR 1,000,000. VAT is as follows:

- $VAT = IDR\ 1,000,000 \times 10\% = IDR\ 100,000$

- Total price paid by the buyer = IDR 1,000,000 + IDR 100,000 = IDR 1,100,000

Thus, the buyer pays a total of IDR 1,100,000 to buy gold jewelry at the Toko Emas Asli Jaya Asli Setia Cakranegara Timur, including VAT of IDR 100,000. The results of the research analysis found that the Asli Jaya Asli Setia East Cakranegara gold store has implemented VAT recording, collection, and reporting procedures in accordance with applicable regulations. However, there are several things where compliance with VAT regulations still needs to be improved.

Based on the results of the researcher's interview with the owner of the Asli Jaya Asli Setia East Cakranegara gold shop:

Peneliti: Saya ingin mendapatkan pemahaman lebih dalam mengenai pencatatan PPN di toko emas Anda. Bagaimana proses pencatatan PPN dilakukan di Toko Emas Asli Jaya Asli Setia Cakranegara Timur?

Pak Mahsun: Di toko kami, pencatatan PPN dilakukan dengan cermat. Setiap transaksi penjualan perhiasan emas dicatat secara terperinci, termasuk perhitungan PPN yang dikenakan pada setiap transaksi.

Peneliti: Saya melihat bahwa Anda telah melakukan perhitungan PPN sebesar 10% dari harga jual perhiasan emas. Bagaimana Anda mencatat jumlah PPN yang dikenakan pada setiap transaksi?

Pak Mahsun: Benar, kami menggunakan perhitungan PPN sebesar 10%. Setiap PPN yang dikenakan dicatat secara terpisah dalam catatan transaksi. Kami memiliki sistem pencatatan yang memungkinkan kami untuk melacak jumlah PPN yang kami terima dari setiap transaksi penjualan.

Peneliti: Apakah ada persyaratan khusus mengenai pelaporan PPN ini kepada pihak pajak?

Pak Mahsun: Tentu, kami memiliki kewajiban untuk melaporkan jumlah PPN yang kami terima kepada pihak pajak sesuai dengan ketentuan perpajakan yang berlaku. Kami memastikan bahwa catatan PPN yang kami miliki selalu terdokumentasi dengan baik untuk keperluan pelaporan pajak.

An example of the calculation of VAT recording, collection, and reporting at the Asli Jaya Asli Setia Cakranegara East gold store:

- Jewelry sales: IDR 1,000,000
- VAT: 10%
- VAT charged to customers: IDR 100,000
- The total VAT collected during the period where the Asli Jaya Asli Setia Cakranegara Timur gold store managed to sell 50 pieces of jewelry in one month, the total VAT collected during that period was IDR 5,000,000

By recording, collecting, and reporting VAT using realistic jewelry prices, the Asli Jaya Asli Setia Cakranegara Timur gold store can manage the impact of VAT more effectively in accordance with applicable regulations. By recording, collecting, and reporting VAT appropriately and in accordance with applicable regulations, the Asli Jaya Asli Setia Cakranegara Timur gold store can ensure tax compliance and manage the impact of VAT more effectively.

b) *The application of rules and regulations set by the government related to VAT.*

In the results of the research, it was found that the Asli Jaya Asli Setia Cakranegara Timur gold store implements the rules and regulations set by the government related to VAT quite well. First, the gold store consistently records gold sales transactions along with the VAT charged to customers. This shows the awareness of the Asli Jaya Asli Setia Cakranegara Timur gold store in complying with applicable tax obligations. In addition, the Asli Jaya Asli Setia Cakranegara Timur gold store has also implemented a separate VAT recording system, facilitating the reporting and audit process.

c) Analysis of the process of recording, collecting, and reporting VAT in accounting at the Asli Jaya Asli Setia Cakranegara East gold store.

In the recording process, the Asli Jaya Asli Setia Cakranegara Timur gold store has shown discipline in recording gold sales transactions along with VAT charged to customers. They use an integrated accounting system to record each transaction in detail, including the amount of VAT payable. With accurate and detailed recording, the Asli Jaya Asli Setia Cakranegara Timur gold store always closely monitors the amount of VAT collected and avoids potential errors or shortcomings in the recording process.

The VAT collection process is also well done by this gold shop. They ensure that every gold sales transaction has been subject to VAT in accordance with applicable regulations, and the amount of VAT collected has been clearly separated. Thus, the Asli Jaya Asli Setia East Cakranegara gold store efficiently and transparently manages the amount of VAT that must be paid to the government according to the predetermined schedule. A structured and organized VAT collection process helps gold shops in fulfilling their tax obligations properly.

d) Evaluation of gold store compliance with applicable VAT regulations.

It can be seen that the Asli Jaya Asli Setia East Cakranegara gold store has shown a good level of compliance. They consistently apply VAT rates that are in accordance with the regulations set by the government. In addition, the Asli Jaya Asli Setia Cakranegara Timur gold store also records transactions carefully and ensures that the VAT payable has been calculated correctly and charged to customers. This shows the awareness and commitment of the Asli Jaya Asli Setia Cakranegara Timur gold store in complying with VAT related tax rules.

1. Impact of VAT Accounting Treatment on Fiscal Financial Statements:

The results of the study showed that VAT accounting treatment significantly affected the fiscal financial statements of the Asli Jaya Asli Setia Cakranegara Timur gold store. It can be seen that the VAT charged to customers affects the net profit and cash flow of the Asli Jaya Asli Setia East Cakranegara gold store.

a. A detailed analysis of the VAT accounting treatment affecting the fiscal financial statements of the Asli Jaya Asli Setia Cakranegara Timur gold store.

As a result of this study, it was found that VAT accounting treatment has a significant impact on the fiscal financial statements of gold stores. One of the key findings is that the recognition of deferred VAT obligations in the financial

statements affects the financial balance sheet of the Asli Jaya Asli Setia Cakranegara Timur gold store by adding liabilities that are paid off in the future.

In addition, the study also shows that VAT accounting treatment affects the profit and loss statement of the Asli Jaya Asli Setia East Cakranegara gold store. The VAT charged to customers affects the revenue and costs of the gold store, thus impacting the net profit reported in the financial statements. Thus, the VAT accounting treatment not only affects the financial position of the Asli Jaya Asli Setia Cakranegara Timur gold store through the balance sheet, but also affects their financial performance through the income statement.

b. Identify the effect of VAT on the financial performance of the Asli Jaya Asli Setia East Cakranegara gold store, such as net profit, cash flow, and other financial ratios.

The results of the analysis of the study show that the VAT accounting treatment of the Asli Jaya Asli Setia Cakranegara Timur gold store has a significant influence on the financial performance of the Asli Jaya Asli Setia East Cakranegara gold store, especially on net profit, cash flow, and other financial ratios. The results of the identification of the influence of VAT on the financial performance of the Asli Jaya Asli Setia East Cakranegara gold store and the method of calculating the journal carried out by the researcher :

1. Effect of VAT on Net Profit:

- The VAT charged to customers of the Asli Jaya Asli Setia Cakranegara Timur gold shop continues to increase the income of the gold store, but it will also increase their operational costs.
- The VAT received from customers is greater than the VAT paid, therefore the net profit of the Asli Jaya Asli Setia Cakranegara Timur gold store increases.

Example of Calculation of the Journal of the Original Jaya Asli Setia East Cakranegara Gold Shop:

Asli Jaya Asli Setia Cakranegara Timur gold store receives VAT from customers of IDR 20,000: Debit: Cash (records receipt of money from customers) IDR 20,000 Credit: Output VAT (records VAT paid to the tax authorities) IDR 16,807 Credit: Input VAT (records VAT that can be claimed as a deduction for output VAT) IDR 3,193

Thus, the calculation of the journal above reflects a more accurate treatment related to VAT received by the Asli Jaya Asli Setia Cakranegara Timur gold shop. This is the Asli Jaya Asli Setia Cakranegara Timur gold store records transactions in the journal, the Asli Jaya Asli Setia Cakranegara Timur gold store tracks the receipt of money and VAT received accurately in their operations.

2. Effect of VAT on Cash Flow:

- a. VAT payments to the government will reduce the cash flow out of the Asli Jaya Asli Setia East Cakranegara gold store.
- b. VAT receipts from customers will increase their cash inflow.

3. Effect of VAT on Other Financial Ratios:

a. VAT can affect financial ratios such as the profitability ratio, liquidity, and solvency of a gold store.

c. *VAT affects the business continuity of the Asli Jaya Asli Setia Cakranegara Timur gold store and the strategies that can be taken to manage the impact.*

Based on the results of the research, VAT has a significant impact on the business sustainability of the Asli Jaya Asli Setia East Cakranegara gold store. One of the main findings is the increase in the selling price of gold products due to VAT, which affects customer demand. The strategy used is to adjust the pricing strategy, such as providing special discounts or absorbing part of the VAT fee to maintain customer attraction. In addition, VAT payments also increase the operational costs of the Asli Jaya Asli Setia Cakranegara Timur gold store, where in managing this impact, the Asli Jaya Asli Setia Cakranegara Timur gold store conducts a thorough cost evaluation and improves operational efficiency, for example by better managing inventory and controlling costs.

DISCUSSION

The Accounting Treatment of Value Added Tax (VAT) at the Gold Shop and its Fiscal Financial Statements The Impact on the Gold Shop Asli Jaya Asli Setia Cakranegara Timur.

VAT Accounting Treatment by Toko Emas Asli Jaya Asli Setia Cakranegara Timur

Based on the results of the research, the Asli Jaya Asli Setia East Cakranegara gold store has shown a strong commitment to compliance with applicable tax regulations. They consistently apply appropriate VAT rates and record transactions carefully, ensuring that every gold jewelry sales transaction is accurately recorded, including the calculation of VAT charged. The process of recording, collecting, and reporting VAT is carried out carefully and regularly, ensuring the continuity of the availability of sufficient funds for payments to the tax authorities. With an integrated recording system and good communication with the tax authorities, the Asli Jaya Asli Setia Cakranegara Timur gold shop can efficiently manage the impact of VAT and ensure high tax compliance.

In addition, the Asli Jaya Asli Setia Cakranegara Timur gold store also showed a deep understanding of the influence of VAT accounting treatment on their fiscal financial statements. They recognize that the recognition of deferred VAT obligations has a significant impact on their balance sheet, while the VAT charged to customers affects the net profit reported in the income statement. Therefore, the Asli Jaya Asli Setia Cakranegara Timur gold store is taking strategic steps to manage the impact of VAT, including adjusting pricing strategies, improving operational efficiency, and planning cash flow carefully. Their awareness of the importance of compliance with tax regulations and the implementation of appropriate strategies in VAT accounting treatment signifies

their commitment to maintaining the financial health and sustainability of their business.

According to Supramono (2009: 125) value-added tax is a tax imposed on domestic consumption (customs area), both BKP and JKP consumption. Based on the explanation of Law No. 42 of 2009 concerning the Third Amendment to Law No. 8 of 1983 concerning Value Added Tax and Services and Sales Tax on Luxury Goods, in general, Value Added Tax is a consumption tax on goods and services in the Customs Area which is imposed in stages in each production and distribution line.

The enactment of Law No. 42 of 2009 concerning the third amendment to Law No. 8 of 1983 was then amended to Law No. 11 of 1994, and the last one was amended again by Law No. 18 of 2000 concerning value-added tax (VAT) on goods and services and sales tax on luxury goods. The last implementation rules are regulated in Law No. 42 of 2009.

Impact of VAT Accounting Treatment on Fiscal Financial Statements:

(a). Its effect on financial performance

Based on the results of the research conducted, the impact of VAT accounting treatment on the fiscal financial statements of the Asli Jaya Asli Setia Cakranegara East gold store is very significant. First, this treatment has a direct influence on their financial performance. VAT receipts and payments affect cash flow, net profit, as well as other financial ratios. The addition of VAT charges to customers affects the net profit reported in the financial statements, while VAT payments reduce the cash flow available for operating activities.

Baridwan (2004:17) financial statements are a summary of a recording process, a summary of financial transactions that occur during the relevant financial year. Financial statements usually include balance sheets, income statements, statements of changes in financial positions (which can be presented in various ways for example, as cash flow statements or fund flow statements), notes and other reports as well as explanatory materials that are integral to financial statements.

The VAT accounting treatment at gold shops includes several aspects, as follows:

1. Legal Basis for Value Added Tax (VAT) :

The accounting treatment of VAT on gold shops is based on laws that regulate VAT, such as Law No. 42 of 2009 concerning the third amendment to Law No. 8 of 1983 concerning Value Added Tax and Services and Sales Tax on Luxury Goods.

2. Changes in VAT Imposition Mechanism :

- Since the June 2002 tax period, the mechanism for imposing VAT on the delivery of Taxable Goods at gold shops has changed.
- The pattern of imposition of VAT on the delivery of gold jewelry by gold shops as retail Taxable Entrepreneurs in the customs area has changed gradually.

3. Gradual imposition of VAT:

- The first phase has been implemented since April 1992, which is limited to only large retail traders with a certain gross turnover.
- The second stage has been implemented since January 1995, where VAT is imposed on the delivery of Taxable Goods carried out within the company environment of all retail traders.

4. *Consequences for Taxable Entrepreneurs:*

- This pattern of gradual imposition of VAT regulates the consequences for Taxable Entrepreneurs, such as differences in tax criteria and treatment between the first and second stages.

Therefore, a deep understanding of this impact allows the Asli Jaya Asli Setia Cakranegara Timur gold store to take strategic steps in managing their finances.

(b). Its Influence on Business Sustainability

In addition, the impact of VAT accounting treatment also affects the business continuity of the Asli Jaya Asli Setia Cakranegara Timur gold store. Adjusting pricing strategies, improving operational efficiency, and careful cash flow planning are some of the strategies taken to manage the impact of VAT. By understanding the implications of VAT accounting treatment and implementing the right strategy, this Asli Jaya Asli Setia Cakranegara Timur gold shop always maintains their financial health and ensures long-term business continuity. Their awareness of the importance of compliance with tax regulations and the implementation of effective strategies demonstrates their commitment in managing the impact of VAT accounting treatment on their fiscal financial statements and business sustainability.

According to the "Agency Theory" theory put forward by Jensen and Meckling in 1976, it is important for company management to manage financial and tax policies well in order to minimize agency conflicts between shareholders and managers. In the context of VAT accounting treatment, the management of the Asli Jaya Asli Setia Cakranegara Timur gold store needs to ensure that decisions related to VAT are based on the long-term interests of the company and not only for the interests of certain individuals or groups.

CONCLUSIONS AND RECOMMENDATIONS

1. The accounting treatment of Value Added Tax (VAT) applied by the Asli Jaya Asli Setia Cakranegara Timur gold store is in accordance with the provisions set by the government. This shows that the Asli Jaya Asli Setia Cakranegara Timur gold shop has complied with applicable tax regulations and carried out its tax obligations appropriately.
2. An analysis of the impact of VAT accounting treatment on the fiscal financial statements of the Asli Jaya Asli Setia Cakranegara Timur gold store shows that this treatment has a significant influence on financial performance and business sustainability. Changes in the cost structure, profit margins, and tax liabilities affect the profitability and liquidity of the Asli Jaya Asli Setia Cakranegara Timur gold store.

3. Deeper Understanding : Employees of the Asli Jaya Asli Setia Cakranegara Timur gold shop need to have a deeper understanding of the applicable VAT regulations. Regular training and socialization on VAT related tax rules can help increase employee understanding and awareness of tax obligations that must be complied with.
4. Internal Supervision and Control: Protection against errors or abuses in the VAT recording and reporting process needs to be strengthened through stricter internal supervision and control. The process of periodic verification of VAT records can help identify potential errors or discrepancies.
5. Regular Internal Audits: Conducting regular internal audits of the VAT recording, collection, and reporting process can help detect potential errors or shortcomings in compliance with VAT regulations. Recommendations from internal audits can also be valuable inputs for improving and improving the tax process.

FURTHER STUDY

Limited Geographical Scope: This research was only conducted on one gold shop in East Cakranegara. To get more representative results, further research can be carried out on various gold stores in various locations.

Data Collection Method: This study uses a descriptive qualitative method with observation and interviews. Further research can consider the use of quantitative methods to obtain more objective and generalizable data.

Research Time: The research was conducted in a limited period of time. Further research can be conducted over a longer period of time to see more significant changes and trends.

Variables Researched: This study focuses on the treatment of VAT accounting and its impact on fiscal financial statements. Further research can explore other variables such as tax compliance, operational efficiency, or the economic impact of VAT policies.

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