APPLICATION OF VALUE ADDED TAX ACCOUNTING AT PT. PERTAMINA DRILING SERVICES

Mirah Nirmala, Dr. Imam Subawe SE., AK., MM
Diploma (Professional) Degree, 2008

Gunadarma University
http://www.gunadarma.ac.id

Key Words : APPLICATION, VALUE ADDED TAX, ACCOUNTING

ABSTRACT :
Tax payment is one manifestation of the dedication and participation of citizens as taxpayers, to direct and perform the public obligations which tax will be used to finance all the needs of the state and national development. PT. Pertamina Driling Services using e-SPT application and SAP in implementing tax accounting. Problem that often occurs in the use of e-SPT application is the duplication of data entry on the transaction. The occurrence of duplication would cause confusion in the reporting process. This writing is intended to deepen understanding on policies related to accounting treatment of Value Added Tax. The method used in this report was through field study. The information gained from field study among others are, evidence of cash / bank out tax invoices and invoices which will be used as data for the discussion of the application of tax accounting. List Pusataka (1996-2005)