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VALUE ADDED TAXCALCULATION AND TAX INVOICE ISSUANCE

Andalkris Yuliasih Laia[1], Meilinda Stefani Harefa[2], Vebry Lumban Gaol[3]
[1,2,3] Faculty economic and business, HKBP Nommensen University
Email: andalkris.laia@student.uhn.ac.id[1], meilindastefani@uhn.ac.id[2], vebry.lumbangaol@uhn.ac.id[3]

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui perhitungan Pajak Pertambahan Nilai dan tata cara penerbitan faktur Pajak Pertambahan Nilai dengan menggunakan e-faktur. Penelitian ini dilakukan di PT Qalbun Salim. PT Qalbun Salim merupakan perusahaan yang bergerak di bidang migas dan salah satu klien Kantor Jasa Akuntansi Robert L. Tobing. Penelitian ini merupakan penelitian yang menggunakan data primer yaitu dengan melakukan observasi langsung pada saat meninjau perusahaan yang diteliti, serta melakukan dokumentasi berupa catatan dan dokumen yang berkaitan dengan penelitian. Dari hasil penelitian dapat disimpulkan bahwa PT Qalbun Salim dalam menghitung Pajak Pertambahan Nilai telah mengikuti peraturan terbaru yaitu Harmonisasi Peraturan Pajak Nomor 7 Tahun 2021 dengan tarif terbaru sebesar 11%, dan penerbitan faktur pajak telah telah dilakukan melalui aplikasi e-faktur.

Kata Kunci: Pajak Pertambahan Nilai, Faktur Pajak, Pengusaha Kena Pajak.

Abstract

The purpose of this study is to determine the calculation of Value Added Tax and the procedure for issuing Value Added Tax invoices using e-invoicing. This research was conducted at PT Qalbun Salim. PT Qalbun Salim is a company operating in the oil and gas sector and one of the clients of the Robert L. Tobing Accounting Services Office. This research is a research that uses primary data, namely by making direct observations at reviewing the company under study, as well as taking documentation in the form of records and documents related to the research. From the results of the study it can be concluded that PT Qalbun Salim in calculating Value Added Tax has followed the latest regulations, namely the Harmonisation of Tax Regulations Number 7 of 2021 with the latest rate of 11%, and the issuance of tax invoices has been carried out through the e-invoice application.

Keywords: *Value Added Tax, Tax Invoice, Taxable Entrepreneur.*

INTRODUCTION

Indonesia is one of the countries whose main source of state revenue is from taxes. Taxes are the most important source of State revenue. Taxes are mandatory and not every taxpayer, whether individual or corporate, receives direct compensation for taxes paid and reported. The use of tax payment money is earmarked for personnel costs to finance various development projects. The construction of public facilities such as roads, bridges, schools, hospitals/health centres and offices are financed from taxes. Thus, it is clear that the role of tax revenue in supporting State

affairs and financing development will be very important (Harefa dan Laia 2022).

Types of taxes in Indonesia are categorised by class, nature and collection. Based on the group consists of direct taxes and indirect taxes. Direct taxes are taxes that are borne by the taxpayer himself, where the tax cannot be charged / delegated to other parties. For example: Income Tax (PPh). Indirect taxes are taxes that can ultimately be charged or delegated to other people or third parties. For example: Value Added Tax (VAT). Based on its nature consists of subjective tax and objective tax. Subjective tax is a levy that pays attention to the taxpayer's personal circumstances and cannot be charged or delegated to others, and objective tax is a tax based on its object by paying attention to the value of the tax object. As well as based on the tax collection agency consists of central tax is a tax managed by the Central Government or directly managed by the DGT. For example: Income Tax, VAT, PPnMB, PBB and Stamp Duty. Local taxes are taxes levied by local governments, both level 1 regions (Provincial taxes) and level II regions (Regency / City taxes) (Gaol 2020).

Value Added Tax (VAT) is a government levy imposed on every sale and purchase transaction of goods and services carried out by personal taxpayers or corporate taxpayers who have become Taxable Entrepreneurs **(**PKP**)** and within the customs area. The imposition of VAT is carried out based on the invoice system so that the delivery of goods or services must be made a tax invoice as proof of the transaction that is taxable. Tax Invoice is evidence of tax collection made by PKP who delivers Taxable Goods (BKP) and / or delivery of Taxable Services (JKP) (Undang-Undang Republik Indonesia 2009b).

VAT is imposed on taxable goods and services. Taxable goods are goods that are subject to tax under the applicable law. And JKP is a taxable service is a service that is taxed under the applicable law. In the VAT law, objects subject to VAT based on taxable goods and services are payable and not payable to VAT. Utilisation of taxable goods and services is also carried out in transactions in the customs area. Customs area is the territory of the Republic of Indonesia which includes land, waters, and airspace above it, as well as certain places in the Exclusive Economic Zone and continental shelf in which the Law governing customs applies. And for every transaction carried out, a tax invoice must be issued as evidence of the delivery of taxable goods and services.

The law that regulates VAT is Law No. 42/2009 on the Third Amendment to Law No. 8/1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as well as with the provisions of the latest VAT rate stipulated in the Tax Harmonisation Law from 10% to 11% which will come into effect in April 2022.

This research was conducted at PT Qalbun Salim which is engaged in selling fuel oil such as diesel, pertalite, pertamax, dexlite through gas stations. PT Qalbun Salim was established in September 2019 located at Jl. Bunga Asoka Pasar VI No 771, Medan City. It has been confirmed as a Taxable Entrepreneur (PKP) in May 2021 and is obliged to pay taxes on its transactions. So to make it easier in terms of taxation, the company asks for help from tax consultant services, more precisely the Accounting Services Office (KJA) Robert Lumban Tobing, on Jalan SM Raja No. 245D Medan, which is one of the tax service offices for both individual taxpayers and other business entities that already have an obligation to report taxes

on transactions and income from the business being run.

In Article 3 paragraph (2) of the Directorate General of Taxes Regulation No.PER-03 / PJ / 2022 concerning tax invoices, PKP is obliged to make tax invoices at the time of delivery of taxable goods / JKP, receipt of payment before delivery of taxable goods / JKP, when paying the term in the event of partial delivery of the work stage, when exporting taxable goods / JKP and other times regulated by the provisions of laws and regulations in the field of VAT. The phenomenon that occurred at PT Qalbun Salim was related to the issuance of tax invoices at the time of the transition of VAT tax regulations from a 10% rate to 11%. The 11% rate applies from April 2022 as stated in the Taxation Harmonisation Law Number 7 of 2021. When an oil purchase occurs in March 2022, PT Qalbun Salim immediately issues a tax invoice and payment is made to the seller in April 2022. On the tax invoice, the transaction value is multiplied by the 10% rate because the invoice was issued in March 2022, while if it follows the payment time, PT. Qalbun Salim should be subject to VAT on the tax invoice at 11%. Based on the explanation above, the problem formulation in this study is how the calculation of VAT at PT. Qalbun Salim on the sale of fuel oil, and the issuance of Tax Invoice at PT. Qalbun Salim on the sale of fuel oil? with the purpose of this study to know and understand more deeply about the calculation (VAT) on the sale of PT. Qalbun Salim and the issuance of tax invoices at PT. Qalbun Salim on the sale of fuel oil.

THEORETICAL REVIEW

Definition of Tax

State revenue from taxes is a very important role in supporting national development. Because almost all tax revenues are the largest contribution to financing State expenditures. With the tax all forms of State needs from small to large things which are also mandatory can be realised.

According to Law of the Republic of Indonesia Number 6 of 1983 as last amended by Law No.16 of 2009 concerning General Provisions and Procedures for Taxation Article 1 Paragraph (1) tax is a mandatory contribution to the State owed by individuals or entities that are compelling based on the Law by not getting a direct reward and used for State purposes for the greatest prosperity of the people (Law of the Republic of Indonesia, 2009a). In accordance with the philosophy of taxation law, paying taxes is not only an obligation, but a right of every citizen to participate in national development.

Types of Taxes

There are various types of taxes, which can be grouped into three parts, namely: grouping according to class, according to nature, and according to the collection agency.

a. According to Group
   According to the group, taxes are grouped into two, namely direct and indirect taxes. Direct taxes are taxes whose burden must be borne by the taxpayer concerned and cannot be transferred to other parties. Indirect taxes are taxes whose burden can be transferred or shifted to other parties.
b. By Nature
   According to its nature, taxes are grouped into subjective taxes and objective taxes. Subjective taxes are levies that come from individuals and have been confirmed as taxpayers by having a Taxpayer Identification Number (NPWP) as an administrative requirement to carry out their taxation rights and obligations. Objective tax is a type of tax that does not see the

condition of the taxpayer but is seen from the nature of the tax object.

c. According to the Collecting Institution
According to the collection agency, taxes are divided into 2 (two), namely central taxes and local taxes.

Tax Function

Taxes have a very important role in the life of a state, especially in the implementation of development because taxes are a source of state revenue to finance all expenditures including development expenditures. Based on the above, taxes have several functions, namely:

a. Receiving Function (Budgetair)
b. Regulating Function (Regulerend)
c. Stability Function
d. Income Redistribution Function

Tax Collection System

The tax collection system in Indonesia is divided into 3 tax collection systems which include:

a. Official Assessment System
A tax collection system that authorises the taxation apparatus to determine the amount of tax paid by each taxpayer in each year in accordance with applicable tax laws and regulations.
b. Self Assessment System
A tax collection system that allows and requires taxpayers to determine for themselves the amount of tax that must be paid annually in accordance with the provisions of the applicable tax laws and regulations.
c. With holding system
A tax collection system that authorises a designated third party to determine the amount of tax payable and to withhold or collect tax payable by the taxpayer in accordance with the provisions of the applicable tax law.

Value Added Tax

Value Added Tax (VAT) was issued on 1 April 1985 with the enactment of Law No. 8 Year 1983 on Value Added Tax on goods and services and Sales Tax on Luxury Goods. The VAT replaced the Sales Tax. The current VAT based on Law No. 42 of 2009 is an amendment to Law No. 12 of 2000 which is also an amendment to Law No. 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods which came into effect on 1 April 2010 (Isroah, 2013).

Value Added Tax (VAT) has several characteristics, namely, objective tax, indirect tax, neutrality, credit method, Multi Stage Tax, Non-cumulative. The subjects of value-added tax are entrepreneurs, produce, customs areas, entities, taxable entrepreneurs and small entrepreneurs.

The value-added tax rate stipulated in Law No. 7 of 2021 on Harmonisation of Tax Regulations is 11% and applies from 1 April 2022 and a rate of l2% (twelve percent) which comes into effect no later than 1 January 2025. The value added tax rate of 0% is applied to the export of tangible taxable goods; export of intangible taxable goods; and export of taxable services. The value-added tax rate as referred to in paragraph (1) may be amended to a minimum of 5% (five per cent) and a maximum of 15% (fifteen per cent) (Law of the Republic of Indonesia, 2021).

METHODS

This research uses a type of qualitative descriptive method, which describes events and explains the state of the subject and object of research in an effort to get the truth from the data collected. According to Hj.Ipa Hafsiah

Yakin (2023) qualitative research is research that emphasises numerical, non-numerical analysis and interpretative analysis of social phenomena. The process of collecting and processing data can be very sensitive and complex, because the information collected and processed must be objective and not affected by the researcher's own opinion.

Subject, Object And Time Of Research

The subject of this research is PT Qalbun Salim which is engaged in selling fuel oil such as diesel, pertalite, pertamax, dexlite through gas stations. PT Qalbun Salim was established in September 2019 located at Jl. Bunga Asoka Pasar VI No 771, Medan City. The object of this research is the calculation of value added tax and the issuance of tax invoices of PT Qalbun Salim on the sale of fuel oil. This research was conducted from February - August 2023.

Type of data

a. Quantitative data is data that is calculated using numerical methods. Quantitative data in this study is data on the amount of value added tax that must be deposited.
b. Qualitative data is data in the form of explanations of words, not numbers. In this study, the type of qualitative data needed is in the form of explanations from the company, as well as written information from the authorities of the company.

Data Source

In this study, data was obtained based on two sources, namely:

a. Primary data, is a research data source obtained directly from the company (without intermediaries). Primary data in research obtained directly at PT Qalbun Salim as the subject of research.
b. Secondary data, is a research data source obtained indirectly (collected and recorded from third parties). Secondary data in the form of evidence from documents or company history reports, readings and references, journals, articles, and others.

Data Collection Techniques

To obtain the data or information needed for this research, the research methods used by researchers are as follows:

a. Literature Study
   Literature Study activity is an activity with a method of collecting data about the material to be discussed in the preparation of the Final Project based on an understanding of the applicable taxation provisions that can be found from various references including: taxation books, tax laws, information technology media and other materials collected by researchers.
b. Field Observation
   At this stage the researcher makes direct observations in accordance with the data needed in this study, namely by directly reviewing the field of one of the clients of the Accounting Services Office (KJA) Robert Lumban Tobing, S.E., AK, M.Si, AC. Namely PT. Qalbun Salim.
c. Documentation
   At the documentation stage, researchers collect existing company data so as to obtain records and documents / files related to the research to be studied.
d. Data Collection
   Collecting field data needed to compile a Research Report related to the Systematic Calculation and Issuance of Value Added Tax (VAT) invoices on the sale of Fuel Oil carried out by taxable entrepreneurs

with the company name PT. Qalbun Salim. PT Qalbun Salim is one of the clients of KJA. As a student who conducts PKL at KJA is given the responsibility to directly calculate the Value Added Tax of PT. Qalbun Salim, so that in collecting the data needed the researcher conducts a direct review of PT. Qalbun salim.

e. Evaluation
In this evaluation stage, researchers evaluate data regarding the calculation and issuance of Value Added Tax (VAT) invoices related to sales transactions made so as to produce the amount of tax payable that must be paid by Taxable Entrepreneurs (PKP).

RESULT AND DISCUSSION

Based on Law Number 42 of 2009 concerning Value Added Tax (VAT) to find out how to calculate VAT or value added tax, the value used is the tax imposition base (DPP). The tax imposition base (DPP) itself consists of:

a. Selling Price
Selling price is the monetary value of all costs that the seller incurs or should incur on account of the delivery of a taxable item.

b. Replacement
The reimbursement in question is the monetary value of all costs requested or that should have been requested by the service provider due to the delivery of taxable services (JKP).

c. Import Value
Import value is the value of money that is the basis for calculating import duties plus other levies that are taxed in accordance with the Customs Law for the import of Taxable Goods. This import value does not include VAT levied under the VAT Law.

d. Export Value
Export Value is the monetary value of all costs requested Other Value. Other value becomes a monetary value used as (DPP) for the delivery of BKP/JKP which has been regulated in the VAT Law article 9 paragraph 1.

To better understand the calculation of Value Added Tax, first know that in the calculation of VAT there are 2 types of tax imposition, namely output tax and input tax with a formula that can be used in calculating it, namely:

Table 1. Calculation of Value Added Tax

Description	Formula
Value Added Tax Included	VAT = Tariff x Tax Base (DPP)
Excluding Value Added Tax	Tax Base = 100/111 x Selling Price VAT = Rate x Tax Base

Source: UUD HPP No. 7 Tahun 2021

VAT Calculation

a. PT Qalbun Salim is a PKP that sells fuel oil (BBM), during March 2022 PT Qalbun Salim made various transactions as follows: Sales of diesel oil directly to consumers through petrol stations managed by PT Qalbun Salim amounting to Rp450,000,000 including VAT at the prevailing rate of 11%.

b. Purchase of pertalite oil stock from Pertamina for petrol stations by PT Qalbun Salim amounting to Rp.300,000,000 excluding VAT at the prevailing rate of 11%.

c. The sale of pertalite oil directly to consumers through petrol stations is Rp350,000,000 inclusive of VAT at the prevailing rate of 11%.

d. Purchase of diesel oil stock from Pertamina for petrol stations by PT Qalbun Salim amounting to

Rp.375,000,000 excluding VAT at the prevailing rate of 11%.

From the transactions that occurred above, calculate how much total VAT was deposited?

a. First Transaction:
   Known : Selling price of IDR450,000,000
   11% VAT rate
   Tax base : 100/111 x total sales
   100/111 x Rp450,000,000
   IDR 405,405,405
   VAT : Tariff x DPP
   11% x Rp.405,405,405
   IDR44,594,594 (output/sales tax)
b. Second Transaction:
   Known : Selling price of IDR 300,000,000
   11% VAT rate
   VAT : Tariff x DPP
   11% x Rp300,000,000
   IDR33,000,000 (input/purchase tax)
c. Third Transaction:
   Known : Selling price of IDR350,000,000
   11% VAT rate
   DPP : 100/111 x total sales
   100/111 x Rp350,000,000
   IDR 315,315,315
   VAT : Tariff x DPP
   11% x Rp315,315,315
   IDR34,684,684 (output/sales tax)
d. Fourth Transaction:
   Known : Selling price of IDR375,000,000
   11% VAT rate
   VAT : Tariff x DPP
   11% x Rp375,000,000
   IDR 41,250,000 (input/purchase tax)
e. Tottal VAT that must be deposited:
   Output VAT : First Transaction + Second Transaction
   Rp44,594,594 + Rp34,684,684 = Rp79,279,278
   Input VAT : Second Transaction + Fourth Transaction
   IDR33,000,000 + IDR41,250,000
   IDR 74,250,000
   Total VAT paid : Total VAT output - Total VAT input
   : IDR79,279,278 - IDR74,250,000
   IDR5,029,278

Invoice Issuance

The preparation or issuance of tax invoices is done through an electronic application called the e-invoice application. The following are several stages and/or steps carried out by PT. Qalbun Salim to issue tax invoices are as follows:

a. Please enter the e-faktur directory that has been *downloaded / installed* then point to the *Etax Invoice* file then double-click, and wait a few moments until the e-faktur *database update* process is complete.
b. Then a notification will appear to select a data base and select the *local data base* after that click *connect*.
c. After that, enter the e-invoice login page, then enter the *user* and *password* that has been created previously and click *login.*
d. Now that you have entered the e-invoice application, you can see the Company name, NPWP, Address and *Login* data.
e. Then pointing to the upper right corner, there are several options consisting of output tax as proof of tax payment made when the PKP, conducts delivery activities in the form of taxable goods or taxable services classified as luxury goods for the buyer**.** Input tax Tax Invoice obtained by PKP when purchasing taxable goods or taxable services from other PKP. Output Tax Returns, and Input Tax Returns which can be seen in the following figure.
f. Next click output tax and select invoice administration
g. Now you can see a list of output tax invoices because what will be issued is an output tax invoice so click record invoice.
h. Then enter the invoice input menu in the transaction document section, there are several points that we must fill in, namely transaction details, invoice type, document date, tax period and tax year reporting, and tax invoice serial number then invoice reference.
i. In filling in the transaction details, there are 9 (nine) options, na For the next invoice type 1, the document date is automatically filled in, the invoice serial number is automatically

filled in, and the invoice reference is adjusted to the item name.

j. Then click continue to enter the invoice document page to be filled in next

k. Now enter the counterparty page and fill in, TIN, address, and company name.

l. Next, click search NPWP to be directed to the reference of the transaction opponent and filter by NPWP then click search, the data is automatically attached.

m. If it is seen that it is appropriate to fill in the NPWP data, address, and name of the PT. then click continue

n. Then go to the transaction details page and click record transaction.

o. Then proceed to the goods/services delivery transaction details menu.

p. Continue by filling in the transaction details page by filling in the code or can be left blank, item name, unit price, quantity of items, total price, discount, and tax charged, namely VAT.

q. After that, click save

r. Furthermore, when clicking save, a notification will appear that the invoice document has been successfully saved and whether you want to continue to create a new invoice if you want to create a new document click *yes* and if you don't create a new document click *no.*

s. The following is the input of tax invoices that have been created with the status not yet *uploaded.*

t. After the tax invoice input process, the next step is to *upload the* output tax invoice by clicking on the input invoice until it is blue and clicking on the bottom of the *upload*.

u. mely to a party that is not a VAT collector, to a treasurer collector, to a non-treasurer collector, DPP of another value, a certain amount, other deliveries, deliveries for which VAT is not collected, deliveries for which VAT is exempted, and delivery of assets.

v. In this filling, the tax invoice issued is number 1 (one) which is to the party no Then there will be an invoice *upload* notification if you choose to *upload the invoice,* select yes and the *uploaded* tax invoice cannot be changed again.

w. Next notification please click ok

x. collecting VAT then we click.

y. While waiting for the invoice *upload* process please go to upload management and click *upload* invoice, then navigate to the bottom and select *strart uploader*.

z. After waiting for the *loading* process, the PKP user login will appear, please fill in the *captcha* and *password,* and the following is the display of tax invoices that are ready to be *uploaded* and if you choose to print, please select the bottom right click pdf, Print the output tax invoice by clicking pdf and *save* in the desired document.

CONCLUSION

Based on the discussion and explanation in the previous chapters while carrying out research / PKL at the Robert Lumban Tobing Accounting Services Office (KJA) and given the responsibility to researchers to calculate and issue tax invoices for one of the clients of the Robert L. Tobing Accounting Services Office, namely PT. Qalbun Salim, it can be concluded that:

a. Calculation of Value Added Tax (VAT) at PT Qalbun Salim as one of the KJA clients has been running well in accordance with applicable regulations using the latest applicable rates.

b. The issuance of Value Added Tax (VAT) tax invoices at PT Qalbun Salim as one of the KJA clients has been running well in accordance with applicable regulations and the making of tax invoices has been based electronically or called e-Faktur.
c. At the stage of issuing value-added tax invoices using e-Faktur, taxpayers (WP) first download the e-invoice application or if it already exists, taxpayers can immediately log in and fill in according to the procedures that have been made based on tax laws or in accordance with the discussion in the previous chapter.

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