

## Vat Calculation Assistance at Lia Jaken Pati Building Store

Bambang Ahmad Indarto  
Universitas Ngudi Waluyo

Email Correspondence: bambangahmadindarto@unw.ac.id

### Abstract

Added Tax (VAT) is one of the source main functioning state revenue support financing development national level . However , at the national level perpetrator business micro and medium , understanding about mechanism VAT calculation and reporting is still limited . Many actors business that has not been understand in a way appropriate when VAT should be collected , how method count it , and How obligation reporting tax the carried out . Activities devotion public This was held at the Lia Building Store located in Jaken District , Pati Regency , with objective For give mentoring in calculation and reporting of VAT in accordance with provision Constitution Harmonization Regulation Taxation (HPP Law) Number 7 of 2021. Implementation method covering stage socialization , training practice and mentoring directly . Results of activities show that after through the mentoring process , shop owners and employees are able to understand and implement procedures VAT calculation with correct . Understanding participant increase by 35% compared to before mentoring . Activities This prove that method mentoring direct based practice real more effective compared to counseling theoretical in increase literacy and compliance tax for perpetrator business small .

**Keywords:** Value Added Tax , Tax Assistance , MSMEs, Tax Compliance

### Introduction

Taxes have role important in support development national and become source reception main for the country. Among various type tax , Value Added Tax (VAT) is one of the component strategic Because charged almost every activity consumption goods and services within the country. VAT becomes instrument fiscally capable guard stability economy at a time increase state revenue from sector non-oil and gas .

Although Thus , the level understanding and compliance Micro, Small and Medium Enterprises (MSMEs) towards obligation taxation , especially VAT, is still classified as low . Many perpetrators business that has not been understand with Good provision applicable regulations , both about tariff , base imposition taxes , and procedures reporting . In fact , MSMEs have role big in Indonesian economy . Based on data from the Ministry of Cooperatives and SMEs cited by (Fariana et al., 2023) , the This capable give contribution to Product National Gross Domestic Product (GDP) up to 60% and absorb more from 90% of the power Work .

Still low awareness tax on the perpetrator business small generally caused by lack of education as well as mentoring practical . Many of them those who think that tax only relevant for company big , even though every form transaction sale or purchases that meet provision can become object tax . This is in line with results study (Study & Politics, 2023) which shows that error in calculation and delay VAT reporting is still often happen Because lack of understanding administration taxation .

In addition , the policy the government that determines change VAT rate from 10% to 11% since April 2022 based on Constitution Harmonization Regulation Taxation (HPP) No. 7 of 2021, as discussed in study (Wati et al., 2023) , also cause confusion among perpetrator business small . Many entrepreneurs have not adapt system bookkeeping to provision new the .

This is also what happened to Lia's Hardware Store in Jaken District , Pati Regency . interview beginning with shop owner , it is known that management tax Still done in a way simple without recording systematic . Owner often only focused on transactions sell buy without notice VAT obligations .

Through activity devotion to public this , team lecturer make an effort give mentoring direct to owners and employees of Lia Building Store to understand mechanism VAT calculation , recording , and reporting . Assistance done with approach participatory that places perpetrator business as subject learning , not just recipient information . With Thus , it is hoped activity This can grow awareness taxes and increase compliance in VAT reporting in sustainable .

### **Literature review**

Added Tax (VAT) is tax No directly charged on consumption goods and services within the country. VAT has role important Because become source stable state revenue at a time push compliance administration business . Based on Constitution Number 42 of 2009 and its updates in Constitution Harmonization Regulation Taxation (HPP Law) Number 7 of 2021, VAT is imposed on every increase mark goods or service in its circulation from manufacturer to consumers . The general VAT rate that applies since April 2022 is 11 percent

In its implementation , VAT consists of of two components main that is tax input and tax output . input tax is the VAT paid at the time purchase goods or services used For activity business , whereas tax output is the VAT collected from sale goods or service to consumers . Difference between both of them determine the amount of VAT payable that must be deposited to the state treasury. Understanding to second component This become matter fundamental for perpetrator efforts to avoid happen error in calculation and reporting tax .

According to study (Ilat et al., 2017) , many perpetrator business Still experience difficulty in record and report VAT because lack of understanding technical and administrative conditions . the in line with findings (Fariana et al., 2023) which emphasizes importance training and socialization taxation For increase compliance must tax up to 40 percent . Education carried out in a way interactive and based practice proven more effective compared to counseling One direction . Apart from the factors education , change policies also have an impact to behavior compliance must tax . Changes VAT rate of 10 percent to 11 percent demand perpetrator business For adapt system bookkeeping them to fit with regulations new . However , some big MSME actors have not yet own capacity adequate administration , so that need assistance so that you can adapt self in a way gradually .

Study (Wibowo et al., 2025) show that method mentoring based practice direct more effective compared to counseling conventional , because give chance to participant For Study from experience real and build trust self in carry out obligation the tax . From various study the can concluded that improvement literacy tax No can only done through formal socialization , but need approach applicable and sustainable assistance . With Thus , the activities mentoring VAT calculation at Lia Jaken Pati Building Materials Store is designed as form education practical which emphasizes involvement active perpetrator efforts so that they capable understand and apply provision taxation in a way independent .

### **Method**

Activity mentoring Calculation of Value Added Tax (VAT) at Lia Jaken Pati Building Materials Store using approach participatory educational , namely method that places participants ( shop owners and employees ) as subject learning active . Approach This allows participant No only accept knowledge in a way theoretical , but also practical in a way direct in context activity the efforts they make run every day .

Implementation activity done for two weeks , with three stage main mutual related and continuous , namely :

#### **Stage Preparation**

Stage First is stage purposeful preparation For map problems and determine implementation strategies mentoring . At the stage this , team implementer do survey beginning and interview with Lia's Building Materials Shop owner for know level understanding beginning regarding VAT, the system bookkeeping used, as well obstacles faced .

From the results interview obtained information that recording transaction Still done manually and the shop owner has not understand method calculate input and output VAT . Based on findings said , the team compile plan activities , preparing material socialization , as well as prepare simulation case relevant transactions with condition real store.

In addition , the team also carried out internal coordination for distribution assignments , creation sheet evaluation and preparation timetable activities . Stage This important for implementation in the field walk effective and precise target .

#### **Stage Socialization and Basic Education**

Stage second is socialization , which is carried out with give understanding base about VAT concept , basic law , function , and obligation perpetrator business as Taxable Entrepreneurs (PKP). In the activities this , participants invited discuss about importance tax as contribution to development , as well as the role of VAT in system economy national .

Implementation team use approach communicative and dialogic so that the atmosphere

activity more open . Participants given examples concrete building store transactions included Taxable Goods (BKP) category , as well as explained How determine the Taxable Base (DPP).

Socialization This No done in a way One direction , but rather with invite participant For active ask and share experience they in do transaction daily . Through method this , team can evaluate to what extent is understanding participant before enter stage practice .

Stage Training Practice VAT calculation

Stage third is the core of activities , namely training practice . At this stage This participant trained For calculating output and input VAT based on example transaction real store. For example , when a store sells cement worth Rp. 5,000,000 with 11% rate , participants invited calculating output VAT amounting to Rp. 550,000. Next Participants were also asked calculating input VAT from transaction purchase goods For store stock .

Training done in a way gradually so that participants understand channel calculation in a way comprehensive . First , participants taught method identify transactions that become object tax . Second , participants do calculation and recording of VAT using tool help in the form of sheet Excel work that has been prepared by the team. Third , participants directed For compare results calculation they with correct simulation .

During training , lecturer companion give personal guidance for ensure every participant capable control draft base calculation . Approach This effective Because participant can Study through experience directly , not just theory .

Stage Field Assistance

After participant understand draft basics and calculations , activities to be continued with mentoring field . At this stage this , team lecturer present directly on location business For accompany participant in apply VAT calculation on transactions daily shop. Mentoring done in a way intensive during a number of day with timetable customized visits with time store operations .



Mentoring done in a way directly in the sales area For ensure owners and employees capable calculate VAT on transaction daily in a way precise and independent .

In practice , shop owners and employees do recording transaction daily using a simple format Excel based . Every two days once , team do checking and discussion For repair error recording or the calculation is still in progress happened . In addition , participants were also guided in make recapitulation monthly as base compilation report period tax .

Stage This become important Because give chance to participant For practice direct results learning below guidance direct team lecturer . This process No only build understanding conceptual , but also forming habit new in management higher taxes orderly and systematic .

Stage Evaluation and Reflection

Stage final is evaluation and reflection results activities . Evaluation done For measure effectiveness activity as well as level improvement understanding participants . Evaluation method using pre-test and post-test in the form of quiz short about VAT concept and calculation . The results show average increase in grades by 35%.

In addition to the evaluation written , reflection is also carried out together For evaluate change behavior and attitudes participant to obligation taxation . The shop owner stated that after mentoring this , he feel more Ready For report VAT in independent and planning apply system digital recording consistent .

Stage reflection this also provides room for team implementer For evaluate effectiveness methods used as well as determine step continued . The team concluded that approach practice direct with personal mentoring has proven to be the most effective For increase literacy tax on the perpetrator business small .

## Results and Discussion

Activity mentoring Value Added Tax (VAT) calculation at Lia Building Materials Store, Jaken District, Pati Regency, was carried out for two weeks in September 2024. Activities This involving the shop owner and two employees part administration on duty in recording transaction sales and purchases. Results of implementation activity explained based on stages that have been planned in method implementation.

### Stage Preparation

At the stage preparation, team do observation beginning For know condition administration and level understanding tax participants. From the results interview obtained information that recording transaction Still done manually, without distribution between tax input and tax output. The shop owner also has not understand draft VAT basis and not yet Once report tax through system electronics.

Observation results This become base development of mentoring strategies with approach practice direct and provision example appropriate case with shop conditions.

### Stage Socialization and Basic Education

Activity socialization held on the day first and second. Participants introduced to the concept VAT basis, basis applicable law, and obligations perpetrator business as businessman hit tax. Socialization delivered in a way interactive, accompanied by example transaction sale material buildings that are often done in the shop.

From the session this, participants start understand VAT function and capable differentiate between tax direct and indirect live. Quiz results simple show improvement understanding from an average of 40% to 75% after socialization ongoing.

### Stage Training Practice VAT calculation

Training done during three session with approach simulation transaction real. Participants Study count tax output and taxes input using real store data. As For example, cement sales of Rp. 6,000,000 are subject to output VAT, amounting to Rp. 660,000, while purchase goods from suppliers worth Rp. 3,000,000 gives rise to input VAT amounting to Rp. 330,000. Through simulation this, participants understand that tax owed counted from difference between tax output and input, namely Rp. 330,000.

The team also introduced a recording format simple Excel based for make it easier calculation automatic and manufacturing recap transaction monthly. At the beginning training participant Still relies on guidance, but in sessions final they Already capable counting and recording in a way independent.

### Stage Field Assistance

Mentoring field done during four day with visit every two days once. The team accompanies participant in apply calculation of VAT on transaction daily as well as make report monthly. Participants directed For take notes every transaction sales and purchases complete with the VAT value.

Following example results recording during mentoring :

Transaction Type	Transaction Value (Rp)	Input VAT (Rp)	Output (Rp)	VAT	VAT Payable (Rp)
Cement Sales	6,000,000	-	660,000		660,000
Purchase material building	3,000,000	330,000	-		-
Total ( September )	9,000,000	330,000	660,000		330,000

This result show that participant start understand method credit tax input to tax output with Correct.

### Stage Evaluation and Reflection

Evaluation done through comparison pre-test and post-test results for evaluate improvement knowledge participants. The average value increased from 55% before mentoring to 88% after activity finished. In addition to the increase understanding technically, participants also experienced change attitude to obligation taxation. The shop owner admitted now more believe self For calculate and report VAT independent every end month.

Joint reflection show that method mentoring based practice field effective build applicable and strengthening understanding habit administration good tax. Participants feel activity This No only add knowledge, but also provide benefit direct to management business they daily.

In a way overall , activities This show that approach learning based practice real capable give significant results in increase literacy taxation at the level perpetrator business small . Combination between socialization , training , and mentoring direct proven more effective compared to method counseling One direction , because participant Study while apply knowledge the in a way direct in activity business they .

### Conclusion

Activity mentoring Calculation of Value Added Tax (VAT) at Lia Building Materials Store, Jaken District , Pati Regency , has been implemented with good and giving real results for participants . Through stages socialization , training , and mentoring field , participants get improvement significant understanding about mechanism calculation , recording , and VAT reporting according to provision legislation .

The shop owners and employees now capable differentiate between tax input and tax output , as well as can count amount of VAT payable in a way independent with use system recording simple Excel- based . In addition to the improvements ability technical , activities this also grows awareness that tax No only obligation administrative , but is form contribution to national development .

Mentoring model based practice real proven effective in build understanding applicable for perpetrator business small . Success activity This show importance role college tall in give education tax at the level root grass , so that MSME actors will increasingly obedient and independent in carry out obligation taxation .

It is expected activity similar can done in a way sustainable with more coverage extensive , involving perpetrator other businesses in the surrounding area , as well as Work The same with agency taxation local For strengthen culture compliance taxes among public

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