

**ANALYSIS OF THE PAYMENT CALCULATION AND REPORTING OF THE
VALUE ADDED TAX AT PT. BINA DATA MANDIRI**

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ABSTRACT

Value Added tax is one that is collected and imposed on ceding of taxable goods and service. The tax is collected through tax invoice. The variance between incoming and outgoing tax is payable value added tax and paid to the state. The calculation of payable tax that must be paid by organization should comply with tax regulation.

The objective of this research would be to know the calculation of value added tax on organization. This is a descriptive research, by collecting, formulating, classifying, interpreting and analyzing the data to give solution for a problem. The type of data used is primary and secondary data gained directly by technique of interview to parties about value added tax in organization.

The result of research indicated that organization used two type of invoice it is sale invoice given to customers when good is sent, and standard tax invoice prepared after customers make the payment. The organization will note, count and report the ceding of the value added tax in value added tax period notice.

Key words: *Value added tax, incoming tax, outgoing tax, value added tax*