

THE ANALYSIS ACCOUNTING VALUE ADDED TAX (VAT) ON KOPERASI PEGAWAI TELEKOMUNIKASI (KOPEGTEL)XYZ

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ABSTRACT

The Objective of this research is to know about if the company has been applying the accounting of Value-Added Tax (VAT) according to Indonesia Financial Accounting Standard. In Obtaining the necessary data for the research, the author used the interview and documentation method. Data used in this research consist of primary and secondary data. The analytical procedure used is descriptive analytical method.

The Observation result has been shown that the Accounting of Value Added Tax (VAT) which is applied by the company has been appropriated with accounting principal and taxation law, even though there are still other things that have not been done yet, the company always tries to complete it. At least the company keeps following the development of taxation laws, until there are no mistakes that are caused by the lack of knowledge of taxation laws.

Keywords: *Accounting Of Value-Added Tax*