

# **ANALYSIS OF CALCULATION, DEPOSIT, AND REPORTING THE VALUE ADDED TAX ON KOPERASI NUSANTARA**

**BY :**

**CHRESTIANA INDRA SARI  
43209110185**

## **ABSTRACT**

*Each company is required to improve the efficiency and effectiveness for the products can complete in the market. One way is to organize an orderly transaction bookkeeping, tax calculation are correct and deposit and reporting taxes on time, so the company will avoid the sanction of law and business activities will go smoothly. Koperasi Nusantara in carrying out the Calculation, Deposit, and Reporting the Value Added Tax shall be in accordance with Legislation-Taxation Laws and Regulation that apply to avoid tax penalties that can later be burdensome enterprise. This research aims to determine the suitability of the Calculations, Deposit, and Reporting of Value Added Tax on Koperasi Nusantara with Legislation-Taxation Laws and Regulation that apply today.*

*This research used qualitative and quantitative descriptive analysis method, in which the authors analyze documents Calculations, Deposit, and Reporting of Value Added Tax on Koperasi Nusantara of the author collected either through library or field research by visiting the sections related and direct dialogue with the concerned officials directly with the implementations of Value Added Tax.*

*The result looks Deposit and Reporting is in accordance with Legislation-Taxation Laws and Regulations that apply. The author conclude that the Deposit and Reporting of The Value Added Tax on Koperasi Nusantara have been appropriate, but the Calculation of Value Added Tax makes many errors for Input Tax .*

*Key words : Sales, Calculation, Deposit, and Reporting of Value Added Tax*