ABSTRACT

Fitriana Eka Wulandari. 2015, THESIS. The title: Value Added Tax (VAT) Accounting for Sugar Cane Pressing Service in Toelangan Sugar Company
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Keywords : VAT for sugar cane pressing services, Tebu Rakyat Murni, Tebu Rakyat Mandiri, land rent system.

Sugarcane is a main material in making sugar. Due to the land shortage, sugar companies cooperates with farmers dealing with the sugar cane production. So, the sugar cane becomes shared products. However fiscal policy rules VAT for sugar cane pressing service in the process. Based on Law concerning VAT the service is not in the negative list, so the government charge tax for it. The study aims to find out the implementation of VAT accounting for sugar cane pressing service in Toelangan Sugar Company.

The study employs a qualitative approach. Data analysis is conducted during and after the data collection using theme analysis technique. To test the validity, the research her employs a key person method in interview by interviewing the person in charge in the field who completely understand about the needed information.

This result shows that based on law concerning VAT and luxury sales tax the sugar cane pressing service in not included in negative list, so the government charge tax for the service. However, sugar companies as entrepreneurs refuse the tax. They tend to avoid calculate, pay and report the VAT for their sugar cane pressing service. Furthermore, they do not include the VAT in their journal and financial statements.