



The Role of SP2DK in Monitoring Value-Added Tax (VAT) Compliance in Indonesia : Conceptual Analysis, Challenges, and Solutions

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| ABSTRACT

This study aims to analyze the relationship between SP2DK and VAT, including issues that arise in its implementation, through a review of international literature, domestic regulations, and previous research. This study employs a descriptive qualitative approach, questionnaires distributed to 78 PKP, interviews were conducted with 10 PKP during field surveys. A Letter Requesting Explanation of Data and/or Information (SP2DK) is an administrative clarification instrument used by tax authorities to assess the accuracy of taxpayer reporting in the self-assessment system. In the context of Value Added Tax (VAT), SP2DK is crucial because the multi-stage VAT structure is highly sensitive to data mismatches and tax invoice discrepancies. The implementation of SP2DK faces several problems, including inaccurate transaction data quality, input errors in e-Invoices, and poor taxpayer understanding regarding Input Tax crediting. Another issue arises from taxpayers' perception that SP2DK constitutes a form of administrative pressure approaching an audit, leading to resistance and discomfort during the clarification process. Furthermore, the tax authorities' capacity to analyze VAT transaction patterns and interpret data mismatches also poses a barrier to ensuring the effectiveness of SP2DK. (The study shows that although SP2DK plays an important role in improving VAT compliance through non-audit clarification, its effectiveness is heavily influenced by data quality, taxpayer understanding, and tax authorities' capacity. SP2DK has proven to be an effective, non-coercive administrative instrument in improving VAT compliance among MSMEs, especially when combined with e-Invoice digitalization and taxpayer education. This study confirms that the integration of administrative clarification, digitalization, and tax authorities' oversight can reduce the risk of VAT fraud and increase voluntary compliance.

| KEYWORDS

Value Added Tax; SP2DK; Tax

I. INTRODUCTION

Value Added Tax (VAT) is an indirect tax imposed on the consumption of goods and services at each stage of production and distribution, but ultimately borne by the final consumer. Unlike income tax, which is a direct tax, VAT is designed as a consumption-based tax with an input tax credit mechanism that allows taxable entrepreneurs (Pengusaha Kena Pajak/PKP) to credit Input Tax against Output Tax payable (Tait, 1988). This mechanism ensures that tax is levied only on the value added at each stage of the transaction chain.

Globally, VAT has become one of the main fiscal instruments due to its relative neutrality, efficiency, and stability as a source of government revenue (Bird & Gendron, 2007). However, the multi-stage nature of VAT also makes it

vulnerable to various forms of non-compliance and fraud, such as fictitious tax invoices, missing trader fraud, and carousel fraud, which can result in significant revenue losses for the state [11]. Therefore, effective administrative oversight is a key element in maintaining the integrity of the VAT system.

In Indonesia, the Directorate General of Taxes (DGT) has developed various non-coercive supervisory instruments, one of which is the Letter Requesting Explanation of Data and/or Information (SP2DK). SP2DK functions as an initial administrative clarification mechanism for tax data discrepancies detected through electronic systems, particularly e-Invoice (e-Faktur) and VAT Periodic Tax Return reporting (DGT, 2021). This instrument serves not only as a supervisory tool but also as a means of education and fostering voluntary compliance, in line with the concept of *responsive regulation* [1].

Along with the digitalization of tax administration through e-Invoice and the Coretax system, the role of SP2DK has become increasingly strategic. The integration of electronic data enables the DGT to perform more accurate data matching, allowing potential mismatches between Input Tax and Output Tax to be detected at an early stage. Accordingly, this literature review aims to examine conceptually and empirically the role of SP2DK within Indonesia's VAT system, particularly in enhancing tax compliance and safeguarding the integrity of the input tax credit mechanism.

II. METHODOLOGY

This study employs a descriptive qualitative approach aimed at gaining an in-depth understanding of the implementation of the Letter Requesting Explanation of Data and/or Information (SP2DK) in the supervision of Value Added Tax (VAT) and its impact on the compliance of Taxable Entrepreneurs (Pengusaha Kena Pajak/PKP). This approach is chosen because the study focuses on administrative processes, perceptions, and experiences of taxpayers in responding to SP2DK, which cannot be adequately explained through a purely quantitative approach.

The research was conducted among Taxable Entrepreneurs (PKP) in the Cirebon area, covering both Cirebon City and Cirebon Regency. The location was selected due to its diverse business activities, including trade, services, and small-to-medium-scale manufacturing, making it representative for examining VAT compliance and SP2DK implementation. The study was carried out over a period of three months, from June to August, encompassing data collection, field surveys, interviews, and data analysis.

The research subjects consisted of 78 Taxable Entrepreneurs (PKP) who were registered and actively fulfilling their VAT obligations. From this group, field surveys and in-depth interviews were conducted with 10 PKP, selected purposively based on specific criteria: PKP that had received SP2DK related to VAT, actively used e-Invoice (e-Faktur), and conducted regular VAT transactions. This purposive selection aimed to obtain more detailed and contextual insights into the SP2DK clarification process and VAT compliance practices.

The study utilized both primary and secondary data. Primary data were obtained through questionnaires distributed to 78 PKP to capture general information regarding VAT knowledge, experience in receiving SP2DK, perceptions of SP2DK effectiveness, and obstacles encountered in VAT reporting. In addition, semi-structured interviews were conducted with 10 PKP during field surveys to explore in greater depth the SP2DK clarification process, taxpayer responses, the impact of SP2DK on compliance behavior, and administrative and technical challenges in using e-Invoice. Secondary data were collected from tax laws and regulations, publications of the Directorate General of Taxes, national and international academic journals, taxation textbooks, and OECD reports relevant to VAT and tax compliance supervision.

Data analysis was conducted using a descriptive qualitative method, involving data reduction, data presentation, and conclusion drawing. Questionnaire data were used to support a general overview of compliance patterns and taxpayer perceptions, while interview data were analyzed using thematic analysis to identify patterns, similarities, and differences in taxpayers' experiences in responding to SP2DK. All findings were then interpreted by linking them to taxation theories, VAT regulations, and previous research findings.

To ensure data validity, this study applied source and method triangulation by comparing questionnaire results, interview data, and documentary analysis. In addition, limited *member checking* was conducted with selected informants to confirm the accuracy of data interpretation. This research also adheres to ethical research principles by maintaining the confidentiality of respondents' identities and sensitive tax data, and by using all collected information solely for academic purposes.

III. RESULTS AND DISCUSSION

SP2DK has a close relationship with the VAT input-tax credit mechanism because the validity of tax invoices is crucial in determining the accuracy of Input Tax and Output. Invoice discrepancies or data mismatches can undermine the integrity of the VAT system (Bird, 2005), making SP2DK an important instrument for requesting clarification of such discrepancies before a formal tax audit is conducted. Several issues arise in the implementation of SP2DK, including the incomplete accuracy of e-Invoice (e-Faktur) data, transaction input errors, taxpayers' limited understanding of the input tax credit mechanism, and the perception that SP2DK constitutes a form of administrative pressure [21]; [1]. In addition, the capacity of tax officers to analyze transaction patterns and interpret data mismatches remains limited, which may reduce the overall effectiveness of SP2DK [8].

Case 1:

Analysis of the Discrepancy in Purchases between the Corporate Income Tax Annual Return and the VAT Periodic Return and Its Implications for SP2DK

Based on the available data, there is a purchase discrepancy of IDR 2,919,796,850 reported in the Corporate Income Tax Annual Return compared to IDR 2,919,795,850 reported in the VAT Periodic Return. This discrepancy is primarily caused by two main factors: first, direct purchases from craftsmen who are non-VAT-registered entrepreneurs (non-PKP) amounting to IDR 1,117,795,850; and second, purchases of construction materials for housing projects without tax invoices amounting to IDR 1,802,000,000. This phenomenon reflects several important issues from taxation, economic, and corporate governance perspectives.

From the taxpayer compliance perspective, the discrepancy indicates both formal and material non-compliance. Purchases from non-PKP suppliers are not supported by tax invoices and therefore cannot be credited in the VAT Periodic Return, although they are still recorded as expenses in the Corporate Income Tax Annual Return. This situation creates data mismatches and may reflect tax avoidance practices or, at minimum, inaccurate tax reporting [9]; [15].

From the tax administration perspective, inconsistencies between the VAT Periodic Return and the Corporate Income Tax Annual Return complicate cross-verification by the tax authority. Purchases made without tax invoices are not recorded in the VAT system, even though, from an economic perspective, a transfer of value has occurred that should be subject to tax [14]. This condition highlights the need for system integration and reporting consistency to enhance the effectiveness of administrative controls.

From a regulatory and law enforcement perspective, although transactions with non-PKP parties are not subject to VAT, any attempt to credit or deduct VAT related to such transactions clearly violates tax regulations. Purchases of materials without tax invoices may also constitute a violation of Article 13 of the VAT Law, thereby opening opportunities for "off-the-book" practices [11].

The discrepancy is also relevant from a compliance risk and SP2DK perspective, as the DGT's systems through e-Faktur and other data-matching mechanisms are able to detect such anomalies as risk signals. Consequently, taxpayers are requested to provide clarification, which may lead to tax corrections, administrative sanctions, or further tax audits if the explanations provided are deemed inadequate ([1].

From the perspective of the informal economy, many craftsmen and material suppliers remain in the informal sector and are not registered as VAT registered entrepreneurs. This situation illustrates structural challenges within the VAT system, as significant portions of the supply chain are still beyond the reach of VAT collection mechanisms. The discrepancy therefore indicates the need to broaden the tax base and enhance education for micro and small enterprises to encourage their integration into the formal tax system ([13]

In the context of accounting and data reconciliation, these discrepancies indicate a failure in internal reconciliation between accounting records and tax reporting. When purchases are recognized in financial statements but are not reflected in the VAT Periodic Return, inconsistencies arise between source documents (commercial invoices and tax invoices). This situation highlights the need for an integrated recording system to ensure that every purchase recognized as a fiscal expense is also properly recorded within VAT administration [17] From a tax information systems perspective, the Directorate General of Taxes (DGT) currently utilizes automated data matching (*e-audit*) by integrating tax returns, e-Invoice (e-Faktur), and third-party data. Such discrepancies are detected as systemic anomalies, particularly when they recur and involve significant amounts. Taxpayers that fail to integrate their accounting systems with digital tax reporting are more vulnerable to receiving SP2DK notifications [20]

From a tax planning perspective, some discrepancies may arise from aggressive VAT minimization strategies, whereby non-creditable purchases are still recorded as deductible expenses to increase the fiscal burden for

corporate income tax purposes. However, such approaches must be applied cautiously, as the DGT may assess them as manipulative practices, potentially leading to administrative sanctions or even criminal penalties [15] (From an ethics and corporate governance standpoint, purchases without tax invoices and transactions with non-VAT-registered suppliers (non-PKP) indicate unethical business practices. These practices affect corporate governance and undermine the credibility of financial statements, potentially becoming findings in both internal and external audits [1])

The perspective of tax supervision and taxpayer guidance, these issues reveal gaps in education and outreach that have yet to be fully addressed among business actors. SP2DK should be used not merely as a corrective instrument, but also as an educational tool to encourage taxpayers to improve the quality of their future reporting. Through this approach, SP2DK has the potential to foster tax awareness and enhance systemic compliance ([14]; [10])

Analysis of Purchase Value Discrepancies between the Corporate Income Tax Return and the VAT Periodic Return and Their Implications for SP2DK

The data indicate a significant discrepancy between the value of purchases reported in the Corporate Income Tax Annual Return and the cumulative acquisition values reported in the VAT Periodic Returns. Input tax credits recorded in Appendix B2 reflect export-related expenses for which VAT input tax was credited, whereas the purchase values reported in the Corporate Income Tax Return largely originated from purchases of primary and auxiliary raw materials lacking tax invoices. This situation arose because purchases were made directly from craftsmen who were not registered as VAT-registered entrepreneurs (PKP), resulting in the absence of tax invoices. The taxpayer submitted supporting documentation detailing these purchase values through an official written response.

From a taxpayer compliance perspective, the discrepancy reflects non-compliance or reporting inaccuracies, whether intentional or unintentional. Taxpayers may report all purchases as deductible expenses in the Corporate Income Tax Return, while not all of these purchases are reflected in the VAT Periodic Return. This phenomenon is common in transactions involving non-PKP suppliers, purchases without tax invoices, or informal supply channels that fall outside VAT administrative records [9] [15].

From a tax administration and documentation standpoint, this inconsistency indicates weak reconciliation between internal accounting records and VAT reporting. Every transaction recorded as a purchase for income tax purposes should be consistent with VAT acquisition documentation, including tax invoices. The absence of supporting documents creates grounds for the issuance of SP2DK or even further tax audits by the DGT ([14]). Within the framework of tax supervision and risk analysis, discrepancies between purchases reported in income tax returns and VAT acquisitions constitute a high-risk indicator of data manipulation or incomplete reporting. The DGT's compliance risk management (CRM) system flags such inconsistencies and issues SP2DK requests for clarification. If the taxpayer's explanations and evidence are insufficient, the discrepancy may be interpreted as an indication of tax evasion or fictitious VAT refund claims [10] From an audit and financial accounting perspective, these inconsistencies raise serious concerns regarding the validity and completeness of purchase documentation. Internal and external auditors will examine whether the purchases actually occurred, were accurately recorded, and were supported by formal documentation. Such discrepancies may result in qualified or adverse audit opinions, thereby undermining the credibility of the company's financial statements ([17])

From a corporate governance and integrity perspective, these discrepancies may indicate off-the-book transactions, tax avoidance practices, or conflicts of interest in procurement processes. The long-term implications extend beyond fiscal consequences to reputational risks and business sustainability, particularly if the company is audited by independent institutions or public authorities ([1])

From a tax information systems and technology standpoint, the differences highlight the lack of integration between internal accounting systems and electronic tax reporting platforms such as e-Faktur and e-SPT. Companies that do not utilize Enterprise Resource Planning (ERP) systems directly connected to VAT reporting are more prone to data miscommunication across departments. In contrast, the DGT's e-audit and data-matching systems can readily detect such discrepancies and issue SP2DK as an initial supervisory measure [20]

From a regulatory perspective, any purchase recorded as a fiscal expense must be supported by valid documentation, including tax invoices when sourced from PKP suppliers. Purchases recorded in income tax returns but absent from VAT acquisition records are considered undocumented transactions, violating Articles 13 and 13A of the VAT Law. This provides a legal basis for tax corrections or audits with potential administrative sanctions [11].

Operationally, such discrepancies indicate inefficiencies or weak procurement controls, such as the use of petty cash or undocumented suppliers, which directly affect the validity of operating expenses and the effectiveness of internal controls. From the perspective of the informal economy, purchasing practices involving non-formal or non-PKP suppliers remain prevalent, particularly in construction, retail, and mid-sized manufacturing sectors. Many transactions escape VAT detection while being recorded for income tax purposes. This phenomenon reflects structural imbalances between the formal and informal sectors within the national tax base [13].

Finally, from a tax education and taxpayer development perspective, these discrepancies indicate that companies have not fully understood their VAT and income tax reporting obligations. Insufficient tax staff training or limited outreach by tax authorities further affects reporting quality. Consequently, SP2DK functions not only as a corrective tool but also as an educational and voluntary compliance mechanism to enhance tax awareness and compliance ([1] OECD, 2019; [14]).

These findings [13] emphasize that invoice mismatches reduce VAT compliance and that SP2DK is effective for administrative clarification. [9] Hutton (2017) highlights the importance of tax officer capacity and transaction data quality in reducing non-compliance. Siahaan, Lumban Gaol, and Harefa (2024) find that taxpayer education and the implementation of e-Faktur improve VAT compliance among MSMEs. [20] affirm that the integration of accounting and tax reporting systems strengthens the effectiveness of SP2DK as a non-coercive supervisory instrument. The OECD (2019) adds that discrepancies between tax reports are a key risk indicator in multi-stage VAT systems and can be mitigated through early clarification mechanisms such as SP2DK.

Empirical evidence also shows that SP2DK is effective as an early detection tool for VAT fraud, including missing trader fraud, where VAT-registered entrepreneurs fail to report output tax while their counterparties claim input tax credits ([11]; [13]). Requesting early clarification, SP2DK reduces potential state revenue losses arising from illegitimate tax credits [10] and suppresses the use of fictitious tax invoices by requiring taxpayers to present transaction evidence (Cnossen, 2010). The persuasive approach embodied in SP2DK aligns with the theory of *responsive regulation*, emphasizing dialogue between taxpayers and tax authorities ([1] Administrative clarification has been shown to enhance taxpayer awareness of VAT obligations, promote more accurate reporting, and strengthen voluntary compliance over the long term [15]; [8]). Thus, SP2DK functions not only as a supervisory mechanism but also as a tax education instrument ([13]).

Solutions Related to SP2DK in Indonesia's VAT Administration

To enhance the effectiveness of SP2DK within Indonesia's VAT administration, several strategic solutions may be implemented. First, the digitalization and integration of tax administration systems should be strengthened through e-Faktur and the Coretax platform, enabling automated, timely, and well-documented SP2DK issuance and monitoring [17]. Digitalization not only accelerates clarification processes but also minimizes human error and mismatches between Output Tax and Input Tax.

Second, taxpayer education and outreach must be intensified. Taxpayers particularly MSMEs often face difficulties in understanding SP2DK procedures and VAT input tax credit mechanisms. Educational programs, workshops, and interactive digital guidelines can enhance taxpayer awareness and response capabilities ([15]; [1], in line with the principles of responsive regulation that combine education and supervision to achieve voluntary compliance.

Third, strengthening the capacity and competence of tax officers is essential. The DGT should provide training in data analytics, interpretation of SP2DK responses, and utilization of digital systems to detect potential fraud and reporting errors ([9]; [11]). Skilled tax officers can leverage SP2DK to deliver precise clarification and taxpayer education rather than focusing solely on sanctions.

Fourth, the implementation of risk-based prioritization mechanisms can improve SP2DK efficiency. Taxpayers with complex transactions or high mismatch potential should be prioritized for early clarification, while those with strong compliance histories may receive minimal supervision. This approach optimizes DGT resources while maintaining proportionality in tax administration ([14]; [10]).

Fifth, the application of data analytics and artificial intelligence (AI) presents innovative opportunities to enhance SP2DK effectiveness. Advanced analytics can identify suspicious transaction patterns, invoice mismatches, and potential fraud before SP2DK issuance, resulting in more targeted and accurate clarification processes [20] (Gunawan & Rosid, 2025). Through a combination of digitalization, taxpayer education, enhanced tax officer capacity, risk-based prioritization, and advanced data analytics, SP2DK can function not only as a deterrent to non-compliance but also as a catalyst for voluntary compliance and greater transparency within Indonesia's VAT

administration.

Case 3

The analysis of SP2DK data reveals three categories of issues related to input tax crediting, consistency in purchase value reporting, and administrative discipline in submitting VAT Periodic Returns. These findings illustrate the interaction between the e-Faktur system, the quality of taxpayers' internal records, and the administrative oversight function of the Directorate General of Taxes (DGT) in safeguarding the integrity of the VAT system.

First Finding (Case 3).

This finding relates to input tax invoices amounting to IDR 189,568,535, which were initially deemed non-creditable by the DGT because the counterparty had not reported the invoices in the e-Faktur system. Upon clarification, the taxpayer demonstrated that the transactions originated from PT Starfood Beverage Industry and that all VAT obligations had been duly collected and paid based on the applicable tax base and VAT amount. Supporting evidence, including invoices, delivery orders, tax invoices, and payment records, was submitted for verification. Substantively, the taxpayer satisfied all requirements for input tax crediting, and the discrepancy was attributable to the seller's administrative omission. While Article 9(8) of the VAT Law emphasizes invoice validity as the basis for crediting, administrative practice allows consideration of economic substance when transaction evidence is complete and valid. In this context, SP2DK functioned appropriately as a verification mechanism rather than as a punitive measure for errors not attributable to the taxpayer. This case underscores the importance of inter-taxpayer governance, including partner verification and tax risk management, to minimize compliance risks arising from third parties.

Second Finding (Case 3).

This finding reveals a discrepancy between purchase values reported in the Annual Return and e-Faktur data. The SP2DK recorded purchase values of IDR 97,908,352,652, while subsequent clarification and verification indicated a slightly higher amount of IDR 97,909,231,130. The taxpayer explained that the additional amount originated from e-Faktur data, while further verification revealed that tax officers had included return notes not yet recorded by the taxpayer. The omission of returns in the taxpayer's accounting records led to overstated purchase values and potential input tax credits. This reflects formal non-compliance due to inaccurate return recording, although no material non-compliance was identified. From a regulatory standpoint, returned or canceled goods must be properly adjusted in accordance with Articles 4 and 9 of the VAT Law to prevent improper tax crediting. This finding highlights weaknesses in the taxpayer's internal controls, particularly in reconciling internal accounting systems with e-Faktur data. Within the SP2DK framework, the instrument proved effective in identifying mismatches arising from insufficient internal-external data integration while facilitating administrative guidance.

Third Finding (Case 3).

This finding concerns output tax invoices totaling IDR 37,883,154 that had been approved in the e-Faktur system but were not reported in the VAT Periodic Return. The taxpayer acknowledged the finding and submitted an amended return on 4 October 2022. From an administrative compliance perspective, this condition reflects reporting irregularities, as validated invoices were not promptly integrated into VAT returns. The misalignment also indicates suboptimal automatic reconciliation between e-Faktur data and periodic VAT reports, creating potential audit risks due to delayed revenue recognition. Nevertheless, the taxpayer's voluntary amendment demonstrates cooperative compliance behavior that should be considered in fiscal risk assessments. From a corporate governance perspective, this finding underscores the urgency of strengthening data integration among sales, accounting, and tax divisions to ensure accurate VAT reporting.

Overall, these findings demonstrate that SP2DK serves as a vital data-driven supervisory instrument that not only identifies discrepancies but also promotes improvements in reporting quality and voluntary compliance. The three cases confirm that material compliance, formal compliance, and administrative compliance are interrelated and heavily influenced by data management quality, system reconciliation capabilities, and the effectiveness of taxpayers' internal governance. Consequently, SP2DK contributes to strengthening the integrity of the VAT system through an informative, educational, and proportionate clarification mechanism.

IV. CONCLUSION

The results of the analysis indicate that SP2DK functions as an educational and administrative clarification

instrument that enhances voluntary VAT compliance among MSMEs. MSME taxpayers in Cirebon reported that clarification through SP2DK helped them better understand their VAT obligations, particularly when facing mismatches between output and input tax invoices. The integration of SP2DK with tax administration digitalization through the e-Invoice (e-Faktur) system facilitates the reporting process and minimizes the risk of administrative errors. These findings are consistent with studies, which demonstrate that invoice digitalization contributes positively to improved tax compliance. Nevertheless, challenges remain, including limited tax knowledge among taxpayers and constraints in tax officers' capacity to interpret SP2DK responses, which must be addressed through continuous taxpayer education and improvements in administrative quality.

SP2DK plays a strategic role in safeguarding the integrity of the VAT system, as the VAT mechanism is highly dependent on the consistency of tax invoices and transaction data [16]. Administrative clarification through SP2DK enables early detection of discrepancies and VAT fraud, which commonly arise in the input tax crediting process [11]. Previous studies, both in Indonesia and internationally, consistently show that SP2DK is effective in increasing voluntary taxpayer compliance and reducing the risk of VAT fraud ([13]; [9];[14]. Despite its important role, the implementation of SP2DK faces several challenges, including data quality issues, taxpayers' limited understanding, perceptions of administrative pressure, and the capacity of tax officers [9];[8] Fjeldstad & Moore, 2008). Therefore, SP2DK should be viewed not merely as a supervisory instrument but as a key component of VAT compliance management in Indonesia, supported by empirical evidence from previous research [3]

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