

**MANAGERIAL STRATEGY OF SP2DK FOR VALUE ADDED TAX (VAT) AND
INCOME TAX (PPH) REPORTING**
**(A Study of a Private Hospital under the East Java Christian Church Health
Foundation)**



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Abstract

Hospitals operate as both public service institutions and business entities, requiring them to balance healthcare delivery with sound financial management and tax compliance. Although many core medical services are exempt from Value Added Tax (VAT), hospitals frequently conduct taxable commercial activities that create complexity in VAT and Income Tax (PPH) reporting. Differences in interpretation between hospitals and tax authorities often result in the issuance of a Letter of Request for Explanation of Data and/or Information (SP2DK), which functions as a supervisory and corrective instrument. This study aims to analyze managerial strategies adopted by private hospitals under the East Java Christian Church Health Foundation (GKJW) in responding to SP2DK related to VAT and Income Tax reporting. Using a qualitative case study approach, data were collected through in-depth interviews, observations, and document analysis at three hospitals: Marsudi Waluyo Hospital (RSMW), Kristen Mojowarno Hospital (RSKM), and Mardi Waloeja Kauman Maternity and Children's Hospital (RSIA Mardika). The findings indicate that effective SP2DK responses rely heavily on cross-functional coordination, improvement of tax literacy among staff, and the integration of accounting and tax information systems such as e-Faktur. The establishment of internal tax response teams, collaboration with external tax consultants, and active communication with tax authorities were found to significantly enhance reporting accuracy and response speed. However, challenges persist, including limited understanding of VAT regulations, non-integrated systems, delayed supplier tax invoices, and human resource constraints. Overall, the study demonstrates a shift in hospital tax management from reactive to proactive practices, positioning SP2DK as an organizational learning mechanism that strengthens compliance, accountability, and governance in faith-based healthcare institutions.

Keywords: SP2DK, Value Added Tax (VAT), Income Tax (PPH), Managerial Strategy, Hospital Tax Compliance, Tax Governance

INTRODUCTION

Hospitals play a dual role as public service providers and business entities, requiring them to ensure financial management and tax compliance alongside healthcare delivery. Although certain healthcare services are exempt from Value Added Tax (VAT), hospitals often engage in taxable commercial activities, which can lead to differing interpretations between taxpayers and tax authorities regarding VAT objects and calculations. These differences frequently result in the issuance of a Letter of Request for Explanation of Data and/or Information (SP2DK) by the tax office, which serves as a supervisory and corrective mechanism rather than a sanction. For hospitals, receiving an SP2DK becomes a critical moment to evaluate the effectiveness of their internal tax management systems and reporting accuracy.

Previous studies highlight persistent challenges in hospital tax management and reporting. Anjani et al. (2025) found that suboptimal revenue management in private hospitals leads to inaccurate tax recording and non-compliance with regulations, affecting transparency in tax reporting. Nazria (2025) demonstrated that even when hospitals follow formal VAT procedures, obstacles such as limited regulatory understanding, technical system issues, and reporting delays remain significant. Similarly, Fanny (2024) showed that although VAT reporting through the e-Faktur system generally complies with legal standards, technical disruptions and system updates still hinder effective implementation. These studies largely focus on technical and procedural aspects, while research addressing managerial strategies in responding to SP2DK remains limited.

In the context of private hospitals under the East Java Christian Church Health Foundation (GKJW), tax compliance challenges are more complex due to organizational diversity and the need to balance ethical service values with legal obligations. Effective managerial strategies in responding to SP2DK include identifying disputed data, assessing reporting compliance, preparing supporting documentation, and maintaining effective communication with tax authorities. Strong coordination among finance, accounting, taxation units, and top management is essential to ensure accurate and timely responses. Therefore, examining managerial strategies in handling SP2DK related to VAT and Income Tax (PPh) is important to identify best practices and strengthen tax governance within hospital organizations (Anjani et al., 2025; Nazria, 2025; Fanny, 2024).

REVIEW OF LITERATURE

Definition and Legal Basis of Income Tax (PPh)

Income Tax (PPh) is a tax imposed on income received or earned by taxpayers, whether individuals or entities, including salaries, business profits, dividends, interest, rent, and other forms of income. The primary legal basis for Income Tax in Indonesia is the Income Tax Law, which has undergone several amendments, including those introduced through tax harmonization policies, along with implementing regulations governing the procedures for collection, withholding, and reporting of Income Tax. Derivative regulations, such as Government Regulations (PP) and Minister of Finance Regulations (PMK), also influence withholding mechanisms and applicable tax rates for employees and business entities.

The Role of Accounting Information Systems and E-Faktur in Income Tax Control

An integrated accounting information system, encompassing inventory, procurement, payroll, and revenue modules, enhances the quality and reliability of fiscal data. In the context of Income Tax, the linkage between payroll systems and Income Tax Article 21 withholding reports is particularly critical. In addition, the use of e-Faktur and reconciliation with e-billing and e-reporting systems supports cross-module data verification. Procedural improvements such as the separation of pharmaceutical warehouses by service units (inpatient versus outpatient), as implemented in the RSMW case study strengthen the basis for calculating cost of goods sold and expense allocation, which in turn affects fiscal profit determination and Income Tax calculation.

Mechanisms for Withholding, Reporting, and Payment of Income Tax

The main mechanisms for Income Tax collection include: (1) withholding at source, such as Income Tax Articles 21, 23, and 26; (2) self-payment by corporate taxpayers through installments or advance payments under Article 25; and (3) final Income Tax for certain types of income. Regulatory changes, such as Government Regulation No. 58 of 2023 concerning Income Tax Article 21 withholding rate schemes, reflect the dynamic nature of tax rules that hospital management must comply with in payroll practices and employee tax reporting. Adherence to these mechanisms is essential to avoid the issuance of SP2DK or further tax audits.

Value Added Tax (VAT) and Its Application in the Hospital Sector

Value Added Tax (VAT) is a tax on the consumption of goods and services within the domestic territory, characterized as an indirect tax borne by the final consumer (Law No. 7 of 2021 on the Harmonization of Tax Regulations). In the hospital context, not all medical services are subject to VAT, as the government provides exemptions for purely medical and social healthcare services. However, other transactions such as room rentals, sales of non-prescription medicines, and certain supporting services remain subject to VAT.

Febriana, Harimurti, Hakim, and Anggraini (2022), in the *Jurnal Akuntansi Keuangan Negara*, found that differences in perception among hospitals regarding VAT imposition on healthcare support services persist. Many private hospitals have not fully understood the classification of VAT objects and non-objects, leading to reporting errors. This finding underscores the importance of managerial understanding in properly managing tax obligations in compliance with prevailing regulations.

RESEARCH METHOD

This study employs a qualitative approach using a case study method to gain an in-depth understanding of the managerial strategies of private hospitals under the East Java Christian Church Health Foundation (GKJW) in responding to the Letter of Request for Explanation of Data and/or Information (SP2DK) related to Value Added Tax (VAT) and Income Tax (PPh) reporting. The research was conducted at three hospitals—Marsudi Waluyo Hospital in Singosari, Kristen Mojowarno Hospital in Jombang, and Mardi Waloeja Kauman Maternity and Children's Hospital in Malang—focusing on management perceptions and understanding of VAT, managerial response strategies to SP2DK, as well as constraints and compliance efforts. The study relies on qualitative data collected through in-depth interviews, observations, and document analysis (including tax returns, e-Faktur, standard operating procedures, and tax records), with informants selected using purposive

and snowball sampling techniques. Data were analyzed using thematic analysis, involving data reduction, data display, and conclusion drawing, to produce a comprehensive depiction of SP2DK managerial strategies and their implications for VAT and Income Tax compliance, in accordance with applicable tax regulations such as Law No. 42 of 2009 on VAT and technical regulations issued by the Directorate General of Taxes..

RESULTS AND DISCUSSION

The interview results with the Director of RSMW revealed that the hospital received an SP2DK in 2023 related to discrepancies in VAT reporting on non-healthcare transactions. The Director explained that this finding became an important momentum for reforming the hospital's tax reporting system. According to him, prior to receiving the SP2DK, the reporting system was still separated between the finance and pharmacy departments, resulting in a high potential for inconsistencies.

The Head of Finance at RSMW added that the main strategy adopted by management was the establishment of a Tax Response Team involving representatives from all relevant units. This team was tasked with collecting data, conducting reconciliations, and preparing written clarifications to the Tax Service Office (KPP). He stated, "We do not view the SP2DK as a threat, but rather as a means of managerial introspection. After that, we realized the importance of an integrated digital system."

From interviews with RSMW tax administration staff, it was found that the SP2DK clarification process took approximately two weeks. They had to examine thousands of non-prescription drug transaction records that were potentially subject to VAT. The staff acknowledged that prior to the SP2DK, many transactions were recorded in the billing system but had not yet been entered into the e-Faktur system. Following the case, the hospital began directly linking the patient billing system with the e-Faktur application.

In contrast to RSMW, RSKM Jombang faced greater challenges because its accounting and taxation systems were still semi-manual. The Director of RSKM explained that the SP2DK received in 2022 was related to discrepancies between sales reports and third-party data from pharmaceutical suppliers. He stated, "It was not due to manipulation, but rather staff's lack of understanding in separating VATable and non-VATable transactions."

The Head of Finance at RSKM explained that, in responding to the SP2DK, the hospital formed an ad hoc tax team involving external tax consultants. They reconciled internal financial reports with e-Faktur data and developed new standard operating procedures (SOPs) for VAT reporting. According to him, this process provided valuable lessons for management regarding the importance of proper documentation and intensive inter-unit communication.

In interviews with RSKM tax staff, it was admitted that initially they felt pressured because the SP2DK was perceived as a strict reprimand. However, after discussions with the KPP and tax consultants, they realized that the SP2DK was an opportunity to improve the system. He stated, "Now we are accustomed to conducting self-assessments every three months so that data discrepancies no longer occur."

Meanwhile, at RSIA Mardika Malang, interviews with the Director showed that the SP2DK issued in 2023 was related to the sale of non-healthcare products such as infant formula and children's vitamins. The Director explained that the hospital had not realized

that some of these transactions were subject to VAT. “We thought that all hospital activities were tax-exempt due to their social nature, but it turns out that the sale of non-medical products must still be reported,” he explained.

The Head of Finance at RSIA Mardika stated that after receiving the SP2DK, management immediately coordinated with the GKJW Health Foundation. The foundation provided assistance in the form of training and technical support. As a result, the hospital developed a new format for non-healthcare sales reports and established a procedure requiring tax invoice input within a maximum of 24 hours after each transaction.

Tax staff at RSIA Mardika added that their main constraints were limited human resources and high staff turnover, which often caused delays in tax reporting. He stated, “We now have a mandatory weekly checklist to ensure that all non-medical transactions are entered into the e-Faktur system.” He also mentioned that after the SP2DK, tax awareness among staff increased significantly.

From cross-hospital interviews, a common pattern emerged indicating that knowledge regarding the boundaries between VATable and non-VATable services remained low. Many finance staff assumed that because hospitals are non-profit entities, all transactions are tax-exempt. This misconception was identified as one of the main causes of reporting errors.

In addition, all informants agreed that inter-unit coordination is key to responding to SP2DK. Prior to receiving SP2DK, pharmacy, finance, and administrative departments often worked independently. However, following the experience, each hospital began holding monthly coordination meetings to evaluate tax compliance and VAT reporting.

Based on field findings, hospitals implemented cost management strategies by recording maintenance expenses for medical equipment in greater detail. This strategy was adopted to improve reporting accuracy and achieve efficiency in Income Tax (PPh) calculations.

One illustrative case involved the repair of CR (Computer Radiology) equipment. Under the previous recording system, all repair activities were recorded globally as a single transaction valued at IDR 30,000,000. Such recording resulted in the imposition of final Income Tax on the entire amount, leading to a higher tax burden.

After procedural improvements were made, the maintenance transaction was itemized into several components, namely:

1. Purchase of CR cartridge spare parts amounting to IDR 20,000,000
2. Purchase of CR cartridge sensor spare parts amounting to IDR 5,000,000
3. CR repair services amounting to IDR 5,000,000

With this separation, only the repair service component was subject to final Income Tax, amounting to IDR 5,000,000, while the purchase of spare parts was recorded as ordinary operating expenses not subject to final Income Tax. This step was proven to reduce the tax burden that was previously imposed on the total value of IDR 30,000,000.

The interview findings also revealed a change in policy regarding employee meal allowances. Previously, meal allowances were provided in cash at IDR 10,000 per working day and recorded as a salary component. Consequently, the allowance became subject to Income Tax Article 21, increasing the amount of tax withheld from employees' income.

As an efficiency strategy, hospitals subsequently changed the mechanism by converting meal allowances into food procurement managed by the Nutrition Unit. Under

this new scheme, meal costs were no longer recorded as a salary component but as unit operating expenses, and therefore were not subject to Income Tax Article 21.

The interviews also revealed that support from foundation leadership played an important role in resolving SP2DK cases. The foundation provided not only technical assistance but also moral reinforcement, emphasizing that tax compliance is part of Christian faith testimony. This spiritual value strengthened managerial motivation to respond to SP2DK openly and honestly.

In terms of managerial strategy, hospital directors emphasized the importance of transparency and collaboration. RSMW and RSKM have developed an open work culture in which tax findings are discussed collectively without assigning blame. This approach has proven effective in fostering a sense of shared responsibility in improving tax administration systems.

Some informants also mentioned communication challenges with tax authorities. In several cases, hospitals found it difficult to obtain detailed explanations from the KPP regarding the basis for calculating data discrepancies. However, after conducting face-to-face meetings, communication improved and mutual understanding between taxpayers and tax officers was established.

Informants from RSMW and RSKM emphasized that data digitalization is the most effective solution for preventing future SP2DK. After these experiences, both hospitals began using financial information systems connected to tax applications. This step improved reporting accuracy by up to 90 percent and accelerated the preparation of clarification documents.

Beyond technical aspects, interview results also indicated changes in organizational culture. After receiving SP2DK, tax and finance staff became more disciplined, more cautious in recording transactions, and more aware of tax administrative consequences. SP2DK came to be viewed as an organizational learning process that promotes professionalism.

Hospital directors further emphasized that the managerial strategies implemented were not merely responses to SP2DK, but part of broader governance reforms. They recognized that tax compliance is closely linked to public accountability and the foundation's reputation in the eyes of the community.

All informants agreed that the successful resolution of SP2DK depends on cross-functional cooperation and foundation support. The GKJW Foundation plays an active role in facilitating meetings, organizing training sessions, and monitoring follow-up actions for each SP2DK within hospitals under its supervision. Through this mechanism, the internal control system has become stronger.

Overall, the interview results demonstrate that the experience of hospitals under the GKJW Foundation in responding to VAT-related SP2DK has led to significant changes in tax management practices from reactive to proactive, from manual to digital, and from individual to collaborative. SP2DK is no longer perceived as an administrative burden, but as a strategic learning tool to enhance compliance, integrity, and governance in faith-based healthcare institutions.

1. Managerial Strategies in Responding to SP2DK

a. Establishment of Internal Tax Response Teams

All three hospitals formed special teams consisting of finance, accounting, and tax management personnel to prepare documents and SP2DK clarifications. These teams are responsible for collecting transaction evidence, verifying the consistency of input and output VAT reports, and drafting response letters to the KPP.

- b. **Strengthening Cross-Departmental Coordination**
Responding to SP2DK requires synergy among finance, pharmacy, and service administration units. RSMW and RSKM have established vertical communication flows through cross-unit coordination meetings, while RSIA Mardika continues to face challenges in reporting speed due to limited human resources.
- c. **Collaboration with Tax Consultants**
RSKM and RSMW engaged external tax consultants to verify transaction data and validate tax invoices. This approach proved effective in accelerating the clarification process and reducing the risk of misinterpreting VAT regulations.
- d. **Utilization of Information Technology**
RSMW began integrating the e-Faktur system with financial accounting modules. The implementation of an internal tax information system improved reporting efficiency and facilitated the tracing of supporting documents.

2. Constraints in Strategy Implementation

- a. **Limited Understanding of VAT Regulations**
Administrative and finance staff have not fully understood the classification of taxable objects in hospital services, particularly the distinction between medical services (non-VATable) and non-medical services (VATable).
- b. **Non-Integrated Information Systems**
RSIA Mardika and RSKM continue to experience difficulties in tracking transaction data because their accounting and billing systems are not directly connected to the e-Faktur application.
- c. **Limited Human Resources and Time Constraints**
Tax reporting responsibilities are often combined with other administrative tasks, resulting in delays in responding to SP2DK.
- d. **Communication with Tax Authorities**
In some cases, differences in interpretation between taxpayers and tax officers occurred. All three hospitals acknowledged the need to improve communication and shared understanding of VAT regulations in the healthcare sector.

3. Improvement Efforts Undertaken

- a. **Internal Training and Tax Regulation Socialization**
All three hospitals conducted regular training sessions on changes in VAT regulations and procedures for responding to SP2DK.
- b. **Development of Standard Operating Procedures (SOPs)**
RSKM developed SP2DK response SOPs that are now used as references by other hospitals under the GKJW Foundation.
- c. **Digitalization of Tax Documents**

RSMW and RSIA Mardika began digitizing tax invoice archives and VAT reports to facilitate access during clarification processes.

d. Strengthening Support from the GKJW Foundation

The GKJW Foundation plays a crucial role in providing integrated tax guidelines and encouraging experience-sharing among hospitals under its supervision.

The findings indicate that managerial strategies adopted by private hospitals under the East Java Christian Church Health Foundation (GKJW) in responding to SP2DK emphasize cross-functional coordination, enhancement of human resource capacity, and the utilization of tax information systems. This study illustrates fiscal reporting practices at Marsudi Waluyo Hospital (RSMW), particularly in relation to VAT and Income Tax reporting, which have undergone significant changes in line with regulatory developments and the hospital's tax status.

Prior to 2012, VAT calculation at RSMW applied a lump-sum method of 20% of turnover based on guidance from the Account Representative (AR), as the hospital had not yet been classified as a Taxable Entrepreneur (PKP). Under this condition, the hospital was not required to distinguish between input tax and output tax. A fundamental shift occurred in 2012 when RSMW was designated as a PKP, requiring VAT calculations to fully comply with formal tax regulations.

After obtaining PKP status, RSMW was required to apply the concepts of output tax and input tax to VAT objects such as the sale of medicines, medical equipment, and certain healthcare services. Due to the absence of separate accounting records for inpatient and outpatient services, the AR recommended the use of the proportional method. This method has been consistently applied from 2012 to 2024 as the basis for the hospital's fiscal calculations.

The hospital's revenue structure includes outpatient services, inpatient services, emergency care, operating rooms, laboratory services, radiology services, and income from medicines and medical equipment. Revenue from medicines and medical equipment is divided into inpatient (g1) and outpatient (g2) categories, forming the basis for proportional input tax calculations. This proportional formula enables more accurate VAT allocation according to service characteristics, although it remains highly dependent on the quality of revenue data segregation.

Differences in understanding regarding input tax crediting were identified among the hospitals. RSMW initially assumed that input tax could only be credited within three months from the issuance date of the tax invoice, whereas RSKM and RSIA believed that all input VAT recorded in the e-Faktur system could be credited. Clarification from the AR confirmed that the tax system recognizes input tax based on the issuance date stated on the tax invoice, and these differences in interpretation led to calculation discrepancies that later became the subject of SP2DK.

Verification of hospital revenue as the basis for the proportional method proved adequate in meeting clarification requirements in the 2020 SP2DK. This finding is consistent with Nugroho and Kartika (2022), who emphasized that data readiness and response speed are key factors in the effectiveness of SP2DK handling. Furthermore, the

integration of tax information systems such as e-Faktur supports improved VAT reporting accuracy, as highlighted by Hidayat and Ningsih (2023).

Another major issue was identified in inventory recording and the calculation of the cost of goods sold (COGS), particularly due to the absence of separate storage facilities for inpatient and outpatient medicines. This condition affected the proportion of creditable input tax and contributed to VAT underpayment or overpayment findings in SP2DK examinations. These results reinforce the argument of Wulandari and Prasetyo (2021) that tax literacy and accounting systems significantly influence organizational tax compliance.

Overall, effective managerial strategies include adaptive leadership, integration of financial and tax information systems, enhancement of tax literacy, and institutional support from the GKJW Foundation. Improvements in recording systems, segregation of medicine inventories, detailed maintenance cost recording, and fiscally efficient employee compensation policies demonstrate a shift from a reactive to a proactive approach in managing tax obligations, thereby supporting sustainable tax compliance.

CONCLUSION

Based on the research findings and discussion, it can be concluded that hospital management generally understands that Value Added Tax (VAT) is an obligation attached to transactions involving taxable goods and services, particularly the sale of medicines, medical equipment, and outpatient services; however, differences in perception persist regarding input tax crediting methods, time limits, supplier tax invoices, and the separation of inpatient (non-VAT) and outpatient (VAT) transactions, leading to inconsistencies in VAT calculations and potential SP2DK findings. To address SP2DK, hospitals under the GKJW Health Foundation implement managerial strategies such as reconciling revenue and purchase data with e-Faktur and VAT returns, improving tax administration through document verification and discrepancy tracking, strengthening coordination among finance, logistics, and service units, and conducting direct clarification with the tax office. Nevertheless, these efforts face constraints including the lack of separate inventory records for inpatient and outpatient goods, delayed tax invoices from suppliers, non-integrated recording systems, and limited technical tax competencies, particularly regarding recent VAT regulations.

Hospitals are advised to strengthen VAT compliance by standardizing tax policies through clear SOPs on input tax crediting, time limits, supplier tax invoices, and the separation of taxable and non-taxable transactions, supported by regular staff training; optimize SP2DK handling by establishing dedicated teams, improving inter-unit reconciliation, and integrating accounting systems with e-Faktur; enhance internal control through separated inpatient and outpatient inventory records, barcode-based tracking, periodic internal audits, and integrated warehouse–finance software; maintain active collaboration with the tax office to anticipate regulatory changes and prevent recurring SP2DK issues; and continuously improve tax staff competencies through training and certification to ensure accurate reporting, faster SP2DK resolution, and more effective managerial tax strategies.

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