Design of a Value Added Tax Calculation and Reporting System using Vb Net at PT. Surya Mustika Andalas

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ABSTRACT
Value added tax is a type of tax applied by the government in obtaining state revenue. Value added tax (VAT) also has terms and conditions that must be met by business actors in fulfilling their tax obligations. In calculating and reporting value added tax, PT. Surya Mustika Andalas must calculate the price of goods and services, applicable tax rates, and complete the required documents and forms. Therefore, the use of an appropriate value added tax calculation and reporting system can help businesses to simplify the tax calculation and reporting process, reduce the potential for errors and increase time efficiency. Besides that, in developing a system for calculating and reporting value added tax using VBNet, it is important to ensure that the system meets applicable legal and tax requirements to avoid potential risks and sanctions that may be imposed by the authorities if they do not meet these requirements. Therefore, the design of a system for calculating and reporting value added tax using VBNet must pay attention to applicable legal and tax requirements and follow the standards and best practices in software development. The results of designing a system for calculating and reporting value added tax can be a system that can facilitate business actors in calculating and reporting taxes. It is important to ensure that the system meets applicable legal and tax requirements to avoid potential risks and penalties that may be imposed by regulatory authorities if they do not meet these requirements. Therefore, the design of a system for calculating and reporting value added tax using VBNet must pay attention to applicable legal and tax requirements and follow the standards and best practices in software development.
Journal of Economics and Business (JECOMBI)
ISSN: 2746-8887 (online)
Vol. 2, No. 3, 2022
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

Software development. The results of designing a system for calculating and reporting value added tax can be a system that can facilitate business actors in calculating and reporting taxes.

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INTRODUCTION

The need for fast and accurate information is very important for human life. All aspects of life must require some good information from the lower, middle and upper classes. All of that information can be provided by computer technology that works regardless of place and time. Therefore, to realize this goal, several factors are needed, including human resources who have expertise in technology so that they can keep up with rapid technological developments.

In the PPN section, most of them use computers in their activities, but they are not used optimally. Especially in processing data and presenting information about the Letter Report, entering a request for accountability for a tax invoice still uses a manual process, so errors often occur in the case of an accountability report. Due to the large amount of data being processed, it will be difficult for employees in terms of searching and processing data and requires a large enough storage media if done normally or manually. All of that can hamper the flow of information or cause accumulation and loss of files.

Thus a good application program is needed to help employees, especially in making tax calculations, tax invoices and annual tax reports, so that they can support the smooth operation of the company's operations. Therefore, data processing regarding the tax invoice request letter must be presented quickly, accurately so that operational activities within the company are not disrupted. On the basis of the above thoughts, the letter application program to enter a request for accountability is very important to use in the company. Tax invoices to the VAT department are data which, if not followed up, will have fatal consequences because everything concerns state assets.

METHODS

In order to obtain relevant data and guidelines for ways to study, analyze and understand the situation under study, a method is needed so that the results of the research can be used to answer and analyze the main issues.

Research methods discuss procedures for carrying out research, while research procedures discuss the tools used in measuring or collecting research data. Thus, research methods cover research procedures and research techniques. In terms of its type, this research was carried out directly at the research location with a survey, because data collection was carried out by direct observation at PT. Surya Mustika Andalas, namely by means of data collection in the form of interviews. While the nature of this research is descriptive, which means it provides a clear and detailed description of the supervision of the calculation and reporting of value added tax.

The reason the author uses this type of academic research is so that in making the final project it can be made in the right and structured ways. The type of data that the writer takes is quantitative and qualitative data in the form of data and words or sentences.

According to Abdul Kadir (2014), a system is a set of interrelated or integrated elements intended to achieve a goal. As an illustration, if in a system there are elements that do not provide benefits in achieving common goals, then these elements are certainly not part of the system.

According to Wilkinson. (2014), Accounting Information System is a unified structure within an entity, such as a company, which employs physical sources and other components to convert economic data into accounting information, with the aim of satisfying the information needs of various users.

According to Horngren. (2015). Accounting Information System is a combination of people, records and procedures used by businesses to provide financial data. From the definition above, it can be concluded that an Accounting Information System is a company that employs people and
uses records, as well as procedures to convert economic data into financial information needed by internal and external parties. Internal parties who use it are managers, as well as externally, namely customers, suppliers, shareholders, creditors, labor units, banks, government, and other stakeholders.

According to Prof. Dr. H. Rochmat Soemitro SH (2015) Taxes are “people’s contributions to the State Treasury based on law (which can be enforced) with no lead services (counter-performance) that can be shown directly and used to pay public expenses”. Ray M. Sommerfeld, Herschel M. Anderson, and Horace R. Brock Tax is “a transfer of resources from the private sector to the government sector, not as a result of violation of law, but must be carried out, based on predetermined conditions, without receiving direct compensation and proportionally, so that the government can carry out its duties to run the government.

The things that need to be considered in calculating value added tax are as follows:
1. Basic Tax Imposition
   The DPP is the selling price, reimbursement, import value, export value and other values regulated by the Minister of Finance.

2. VAT rate
   According to Law no. 42 of 2009 Article 7, VAT rates are as follows:
   a. Value Added Tax Rate is 10%
   b. Value Added Tax Rate of 0% is applied to:
      1. Export of Tangible Taxable Goods.
      2. Export of Intangible Taxable Goods.
      3. Export of Taxable Services.
   c. The tax rate as referred to in paragraph (1) can be changed to a minimum of 5% and a maximum of 15%, the changes of which are regulated by Government Regulation.
   d. How to calculate VAT, namely: VAT = DPP x Tax Rate

RESULTS AND DISCUSSION

The form used
The form used in the calculation and reporting of Value added tax at PT. Surya Mustika Andalas are as follows:
   a. Form for recording BKP (Taxable Goods) and JKP (Taxable Services).
   b. Customer Registration Form at PT. Surya Mustika Andalas functions to obtain data or information from customers.
   c. Tax Invoice Form, namely this form serves to record a list of VAT (Value Added Tax) which is Taxable (KP).

Documents used

Figure 1. DPP Document (Basic Tax Imposition)
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Figure 2 BKP/JKP documents

Figure 3 Tax Payment Documents

Figure 4 Tax Calculation Records
Discussion

Figure 5 Notes for calculating PPnBM

Figure 6 Context Diagram
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Figure 7 Database Relations

Invoice Form view

Figure 8 Display of the Tax Invoice Form

Tax deposit form display

Figure 9 Display of the Tax Deposit Form
Advantages of the Proposed System

a. Can assist the company in making financial reports related to Value Added Tax (VAT)

b. Make computerized tax financial reports

c. Printing tax invoices can be printed from the system.

d. VAT data search process can be done quickly.

CONCLUSION

With the application of this VAT information system it is more efficient and effective to make Value Added Tax (VAT) reports at PT. Surya Mustika Andalas Medan and assist companies in processing Value Added Tax (VAT) calculations and tax reporting. The VAT information system can assist employees in conducting transactions and issuing tax invoices.

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