



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. 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. 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. 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. 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.

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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: $VAT = DPP \times \text{Tax Rate}$

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

LAPORAN DPP (DASAR PENGENAAN PAJAK)

NOMOR FAKTUR	TANGGAL FAKTUR	NPWP KP	TRANSAKSI	TARIF PPN	POTONGAN	DEPOSIT	DPP	TOTAL PPN
030.001.12.00000032	12/01/2017	1202.19292-2929	Barang 1	10%	Rp -	Rp -	Rp 100.000,00	Rp 10.000,00
030.001.12.00000033	13/01/2017	1202.19292-2930	Barang 2		Rp -	Rp -	Rp 100.000,00	Rp 10.000,00
030.001.12.00000034	14/01/2017	1202.19292-2931	Jasa 1		Rp -	Rp -	Rp 100.000,00	Rp 10.000,00
030.001.12.00000035	15/01/2017	1202.19292-2932	Jasa 2		Rp -	Rp -	Rp 100.000,00	Rp 10.000,00
Total					0	0	Rp 400.000,00	Rp 40.000,00

Medan,
Bagian Keuangan

Figure 1. DPP Document (Basic Tax Imposition)



LAPORAN BKP (BARANG KENAK PAJAK) / JKP (JASA KENAK PAJAK)

NO	KODE BKP/JKP	DESKRIPSI	HARGA @
1	BR18040301	Marlboro Merah	Rp 45.000,00
2	BR18040302	Gudang Garam International	Rp 30.000,00
3	BR18040303	Sampoerna Mild	Rp 50.000,00
4	BR18040304	Sampoerna Menthol	Rp 33.000,00
5	BR18040305	Pall Mall Ligh	Rp 46.000,00
Total			Rp 204.000,00

Medan,
Diketahui

Figure 2 BKP/JKP documents

LAPORAN SETORAN PAJAK

NPWP : _____
Kode Transaksi : _____
Tanggal Setoran : _____
Bulan : _____
Tahun : _____
Keterangan : _____

Kode Setoran	Deskripsi	Jumlah
ST0000000001	PENYARAHAN PAJAK KE DIREKTUR	Rp 20.000.000,00
ST0000000002	PENYARAHAN PAJAK KE DIREKTUR	Rp 20.000.000,00
ST0000000003	PENYARAHAN PAJAK KE DIREKTUR	Rp 20.000.000,00
Total		Rp 60.000.000,00

Medan,
Diketahui

Figure 3 Tax Payment Documents

Notes used

PERHITUNGAN PPN (BKP/JKP)

Kode Transaksi : TR000000020
Tanggal : 12/01/2018
Keterangan : PT.XXX1 "Medan" Marlboro Merah dari Toko" PT. Surya Mustika Andalas" dengan rincian sebagai berikut:

BKP/JKP	Harga Marlboro Merah : 100 X @ 45.000	Rp 4.500.000,00
Tarif PPN	PPN 10%	Rp 450.000,00
Jumlah Nota Kontan		Rp 4.950.000,00

Medan,
Diketahui

Figure 4 Tax Calculation Records

PERHITUNGAN PPnBM (Barang Mewah)

Kode Transaksi	TR00000020	
Tanggal	12/01/2018	
Keterangan	: PT.XXX1 "Medan" Marlboro Merah dari Toko" PT. Surya Mustika Andalas" dengan rincian sebagai berikut:	
BKP/JKP	Harga Marlboro Merah : 100 X @ 45.000	Rp 4.500.000,00
Tarif PPN	PPN 10%	Rp 450.000,00
Tarif PPnBM	PPnBM 20 %	Rp 900.000,00
	Jumlah Nota Kontan	Rp 4.950.000,00

Medan,
 Diketahui

Figure 5 Notes for calculating PPnBM

Discussion

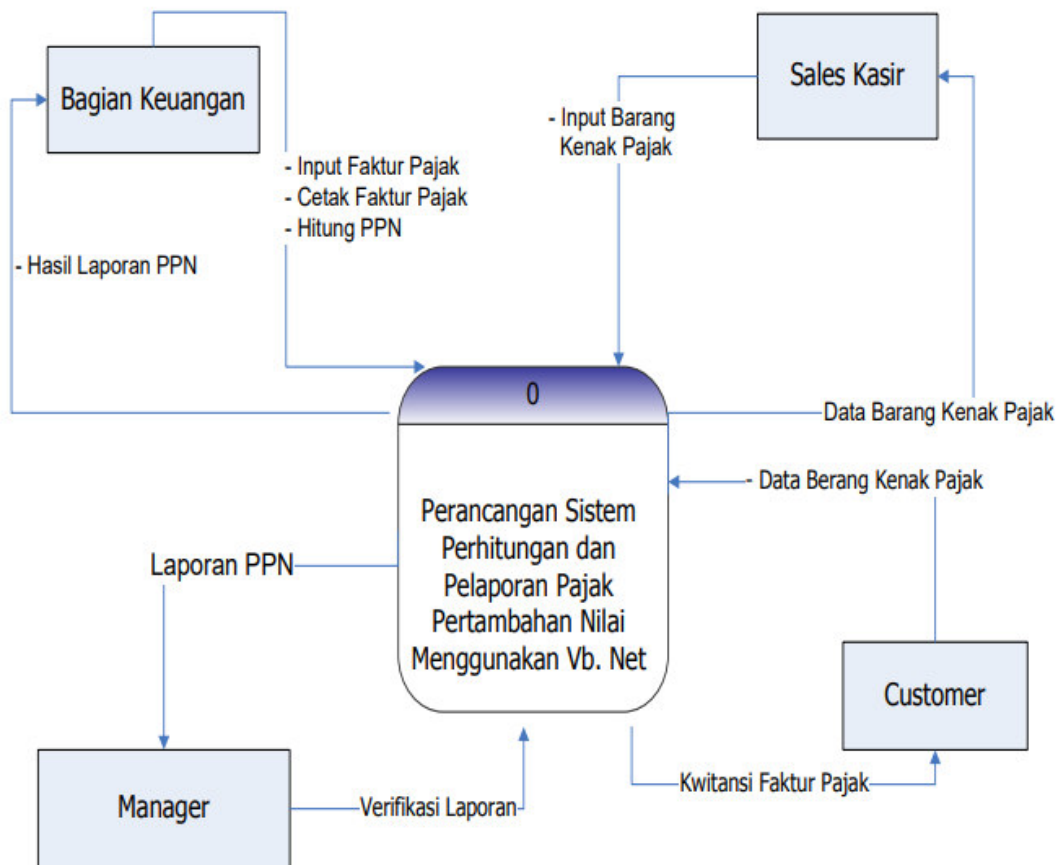


Figure 6 Context Diagram

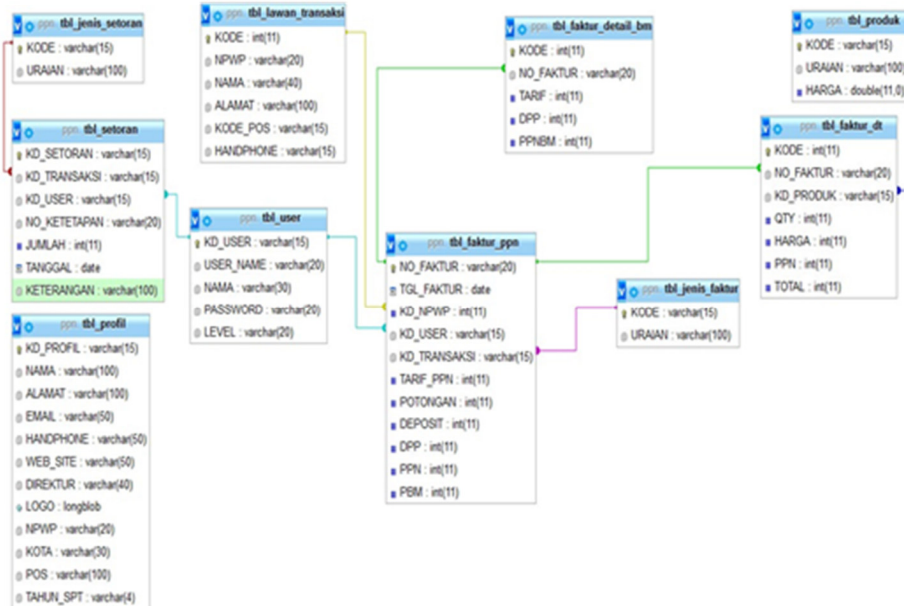
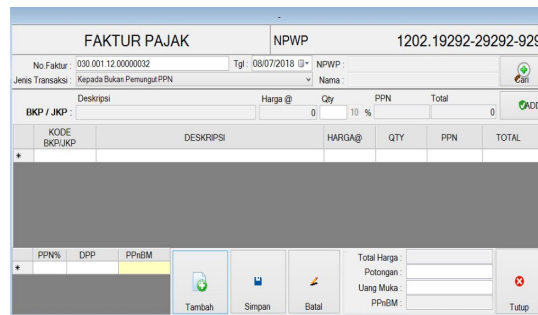


Figure 7 Database Relations

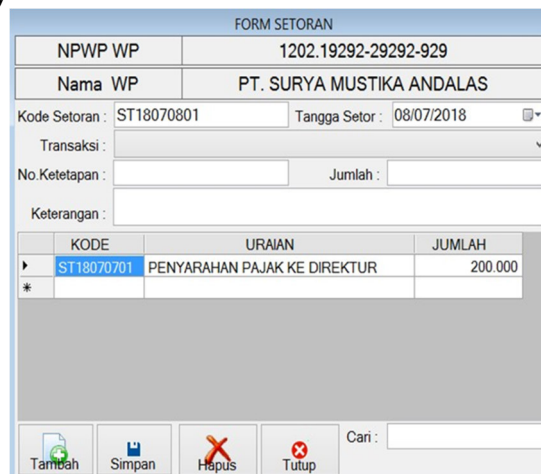
Invoice Form view



BKJP / JKJP	Deskripsi	Harga @	Qty	PPN	Total
* KODE BKJP/JKJP	DESKRIPSI	HARGA@	QTY	PPN	TOTAL

Figure 8 Display of the Tax Invoice Form

Tax deposit form display



KODE	URAIAN	JUMLAH
* ST18070701	PENYARAHAN PAJAK KE DIREKTUR	200.000

Figure 9 Display of the Tax Deposit Form

BKP / JKP report display

LAPORAN BKP / JKP

NO	KODE	URAIAN BKP / JKP	HARGA
1	BR18062801	DEDE2222	Rp 9.000.000,00
2	BR18070601	222	Rp 222.222,00

PT. SURYA MUSTIKA ANDALAS , 08/07/2018
 Manajer

Figure 10 BKP / JKP Report

View Customer Reports

LAPORAN CUSTOMER

NO	NPWP	NAMA	ALAMAT
1	1202.19292-2929	YUNIWATI HULU	333
2	qq	qqq	qqq

PT. SURYA MUSTIKA ANDALAS , 08/07/2018
 Manajer

Figure 11 Customer Report

Advantages of the Proposed System

- Can assist the company in making financial reports related to Value Added Tax (VAT)
- Make computerized tax financial reports
- Printing tax invoices can be printed from the system.
- 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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