

Web Based Application Program for Regional Tax Registration and BPHTB Tax at Banjarmasin Regional Finance Revenue & Assets Management Office

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Abstract. The purpose of this study was to find out the recording of local tax revenues and BPHTB taxes that were running at the Banjarmasin BPKPAD office in accordance with the internal control system and to build a web-based application program for recording local taxes and BPHTB taxes at the BPKPAD office (Financial Management Office for Regional Revenues and Assets). Banjarmasin. The framework for thinking (theoretical) in this study is to analyze ongoing tax records at a government office office, the Banjarmasin BPKPAD office, namely by analyzing the required information, the application program used and the flowchart of the document (flowchart). The findings and results of the research that the authors get are that at the Banjarmasin BPKPAD Office, the application of the regional tax and BPHTB tax recording system is available in the form of an application, namely Smartgov Revenue. However, the application they implement has many forms that must be filled out so that it takes longer to produce accurate data on the recording of Regional Taxes and BPHTB Taxes, and the weakness in the Smartgov Revenue application is that the data that has been entered cannot be printed or printed. Therefore, with the application program that the author made in this study, it is expected to be able to assist in producing reports on recording local taxes and BPHTB taxes effectively and efficiently.

Keywords: Regional tax revenue recording; BPHTB tax; using PHP; computerized

1 Introduction

Information technology has developed very rapidly. For example, human needs are increasing day by day and the problems faced are increasingly complex and complicated. At this time there are also many experts who are developing computer programming technology to assist human performance in companies, government agencies and private institutions, for example such as the BPKPAD office (Regional Revenue and Assets Financial Management Office).

The Regional Tax and BPHTB Tax Registration Program at the BPKPAD office (Regional Revenue and Assets Financial Management Office) is a computer program system used to process accounting data that is compiled to collect and create accounting data which is then processed into more accurate accounting information. By using a computerized Accounting Information system, government agencies will benefit in the form of speed in data processing and prevention of data recording errors.

The information system needed by the government office BPKPAD office (Regional Revenue and Assets Financial Management Office) in carrying out its work activities is the Regional Tax Accounting Information Program and the BPHTB Tax. The Regional Tax Accounting Information Program and the BPHTB Tax is one of the activities carried out by the BPKPAD (Regional Revenue and Assets Financial Management Office) office to record regional revenues that occur at the government office.

The BPKPAD (Regional Revenue and Assets Financial Management Office) is a government office engaged in financial management, revenue, and regional asset recording, this office is located at Jl. Scouts Tirta Dharma Komp. PDAM Bandarmasih Banjarmasin No.17 RT.09. This office was established in 2001, initially the government office was only engaged in regional financial institutions known as BAKEUDA, after a few years the government nomenclature changes and made BAKEUDA a BPKPAD, namely the Regional Financial and Asset Management Office.

The Regional Tax and BPHTB Tax Registration Application Program at the BPKPAD office (Regional Revenue and Assets Financial Management Office) already has a computerized Regional Tax and BPHTB Tax Registration system, the program is the SMARTGOV REVENUE application program. However, the application they are currently implementing is too complicated, so it takes longer because they have to fill out several forms in order to produce accurate data on the recording of Regional Taxes and BPHTB Taxes. Therefore, the author makes a simplification application program that really helps the BPKPAD office (Regional Revenue and Assets Financial Management Office) to accelerate the recording of Regional Taxes and BPHTB Taxes that are more accurate, effective and efficient.

For this reason, in writing this report the author takes the title "Web-Based Regional Tax and BPHTB Tax Registration Application Program at the Banjarmasin Regional Revenue and Asset Financial Management Office (BPKPAD).

The regional tax and BPHTB tax recording system at the Banjarmasin BPKPAD office currently has a computerized recording system, the application is called the Smartgov Revenue application. However, the application they implement is too complicated because it has many forms that must be filled out so it takes longer to produce accurate data on the recording of Regional Taxes and BPHTB Taxes, while the weakness in the Smartgov Revenue application is that the data that has been entered cannot produces output in the form of hard copies. By taking into account the results of the identification of the problem, in this study there are limitations to the problem as follows:

1. Simplify and develop the *Smartgov Revenue* . Application Program which has been implemented by BPKPAD office (Regional Financial, Revenue and Asset Management Office) Banjarmasin
2. Regional tax data and BPHTB tax The data used are sourced from the daily tax payment report data .

The aim of this research is to find out how to simplify and develop the Smartgov Revenue Application Program into a Web-Based Regional Tax and BPHTB Tax Registration Application Program at the Banjarmasin BPKPAD (Regional Revenue and Assets Financial Management Office) Office. And to find out how to build a Web-Based Application Program for Recording Regional Taxes and BPHTB Taxes at the Banjarmasin BPKPAD Office (Regional Revenue and Assets Financial Management Office).

2 Literature Review

2.1 Definition of Recording System

According to [1], recording is the process of company data with certain techniques and processing them so that they can be compiled into reports.

According to [2], recording is an activity made to ensure uniform handling of corporate transactions that occur repeatedly.

Based on the above definition, it can be concluded that recording is a process of activities made by the company to ensure uniform handling and processing so that it can be compiled into a report.

2.2 Definition of Local Tax

According to [3], Regional Tax is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs and the interests of the local community according to their own initiatives based on the aspirations of the people in the system of the Unitary State of the Republic of Indonesia.

According to [3], Regional Tax is a mandatory contribution to the region that is owed by an individual or entity that is coercive under the law by not getting a direct reward and is used for regional needs for the greatest prosperity of the people.

From this definition it can be concluded that the characteristics inherent in the definition of local taxes are as follows:

1. Taxes are collected based on laws and implementing regulations.
2. The government cannot show the existence of individual contraceptives in paying taxes.
3. Taxes are used for government expenditures, of which there is still a surplus from which they are used to finance public investment.
4. Taxes are levied by the State both by the central and regional governments.

2.3 Definition of BPHTB Tax

According to [4], tax for the Acquisition of Rights on Land and Buildings (BPHTB) is a tax imposed on the acquisition of rights to land and or buildings. According to [5] the owner or who obtains Land and Building Rights submits part of the economic value obtained to the government through tax payments called the Acquisition of Land and Building Rights (BPHTB).

1. PERWAL Number 28 of 2014 article 3 explains that the tax objects that are not subject to Customs on Acquisition of Land and Building Rights (BPHTB) are as follows:
 - a. Diplomatic representatives, consulates based on the principle of reciprocal treatment;
 - b. the State for the administration of government and or for the implementation of development in the public interest;
 - c. Office or representative of an international organization stipulated by a Regulation of the Minister of Finance on condition that they do not run a business or carry out other activities outside the functions and duties of the office or representative of the organization;
 - d. An individual or entity due to the conversion of rights and other legal actions in the absence of a name change;
 - e. Individual or Entity due to waqf;

- f. Individuals or entities used for worship purposes.
2. The amount of the Acquired Value of the Tax Object or commonly referred to as the Non-Taxable NJOPTKP is set at IDR 60,000,000 (Sixty million rupiah) for each Taxpayer.
3. The BPHTB tax rate is set at 5% of the transaction value after deducting NJOPTKP (Sales Value of Non-Taxable Tax Objects).

2.4 HTML Definition

HTML is short for Hyperlink Text Markup Language. HTML documents are pure text files that can be created with any text editor. This document is known as a web page. An HTML document is a document that is presented in the surfer's web browser. This document generally contains information or application interfaces on the internet [6]. Meanwhile, [7] write that HTML can be called Hyperlink Text Markup Language, which is the language used in web documents as a language for exchanging web documents.

2.5 PhpMyAdmin Definition

PhpMyAdmin is a PHP programming-based software that is used as a MySQL 18 administrator through a browser (web) which is used for database management. PhpMyAdmin supports various MySQL activities such as managing data, tables, relations between tables, and so on [8].

2.6 Definition of Xampp

XAMPP is a complete web program package that can be used to learn web programming, especially PHP and MySQL [9]. XAMPP is an open source software that is uploaded for free and can be run on all operations such as Windows, Linux, Solaris, and Mac [10].

3 Method

The aim of this research is to find out how to simplify and develop the Smartgov Revenue Application Program into a Web-Based Regional Tax and BPHTB Tax Registration Application Program at the Banjarmasin BPKPAD (Regional Revenue and Assets Financial Management Office) Office. And to find out how to build a Web-Based Application Program for Recording Regional Taxes and BPHTB Taxes at the Banjarmasin BPKPAD Office (Regional Revenue and Assets Financial Management Office).

4 Findings and Discussion

4.1 System Planning

a. System Flowchart Suggestion

The flow chart of the regional tax and BPHTB tax registrar application information system document suggested by the author is as follows:

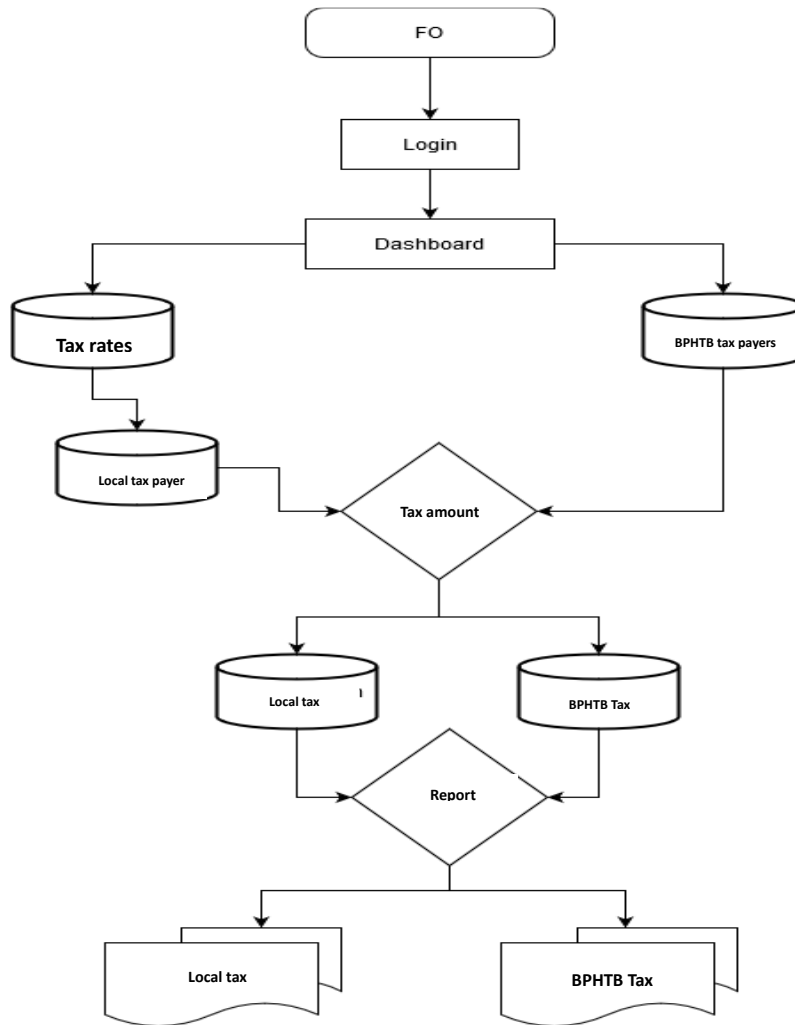


Figure 1. Proposed System Flowchart

b. Entity Relationship Diagram (ERD)

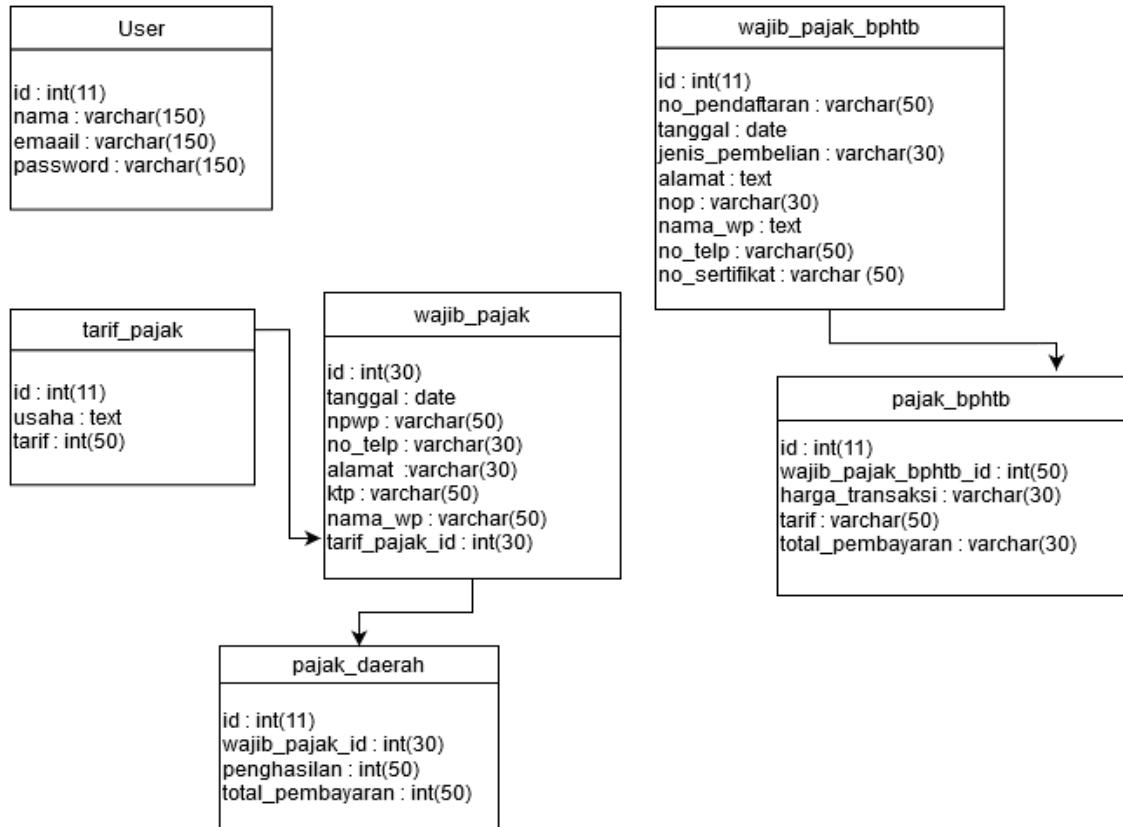


Figure 2. Entity Relationship Diagram

4.2 Database Design

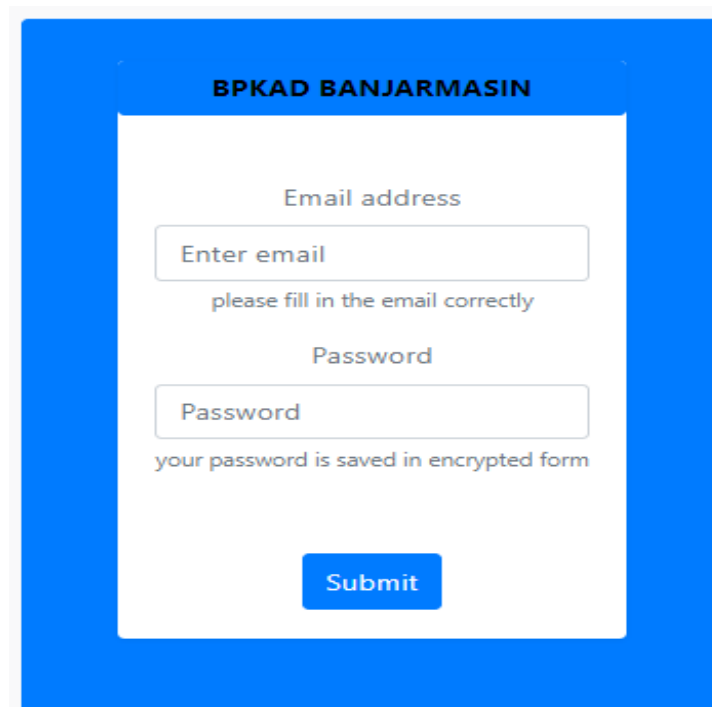
- Table Login: this login table is used to manage user/system user data such as storing and adding user data.
- Tax Rate Table: this tax rate table is used to manage local tax rate data for each tax or edit the local tax rate data.
- Taxpayer Table: the table is used to manage identity data information for each taxpayer, this table has a one-to-many relationship because one taxpayer id can have many tax rate ids in the tax rate table.
- Local Tax Table: the regional tax table is used to manage information on the amount of tax that must be paid by each taxpayer, this table has a one-to-many relationship because one local tax ID can display some of the data in the Taxpayer table.
- BPHTB Taxpayer Table: the table is used to manage information on the identity data of each WP.
- BPHTB Tax Table: the BPHTB tax table is used to manage information on the amount of tax that must be paid by each taxpayer, this table has a one-to-many relationship because one BPHTB tax id can display some of the data in the BPHTB Taxpayer table.

4.3 System Implementation

Display design is the display of the interface on the computer screen as forms of communication between the user and the computer. Below is a view of the application for managing tangible fixed assets using the straight-line method that the author has made as follows:

a. Login Page

When running the program, the first screen that appears is the login page. This page is created to enter the application and only only users can access the application by entering your email and password.



The image shows a login form for 'BPKAD BANJARMASIN'. The form is centered on a blue background. It contains two input fields: one for 'Email address' with a placeholder 'Enter email' and a note 'please fill in the email correctly', and one for 'Password' with a placeholder 'Password' and a note 'your password is saved in encrypted form'. A blue 'Submit' button is located at the bottom of the form.

Figure 2. Form Login

b. Main Page

After successful login, the display will be redirected to the main page. On the main page on the left side, there are several menus for system users to make transactions and input. And in the middle of the main page there is a display of information about the BPKPAD Office.

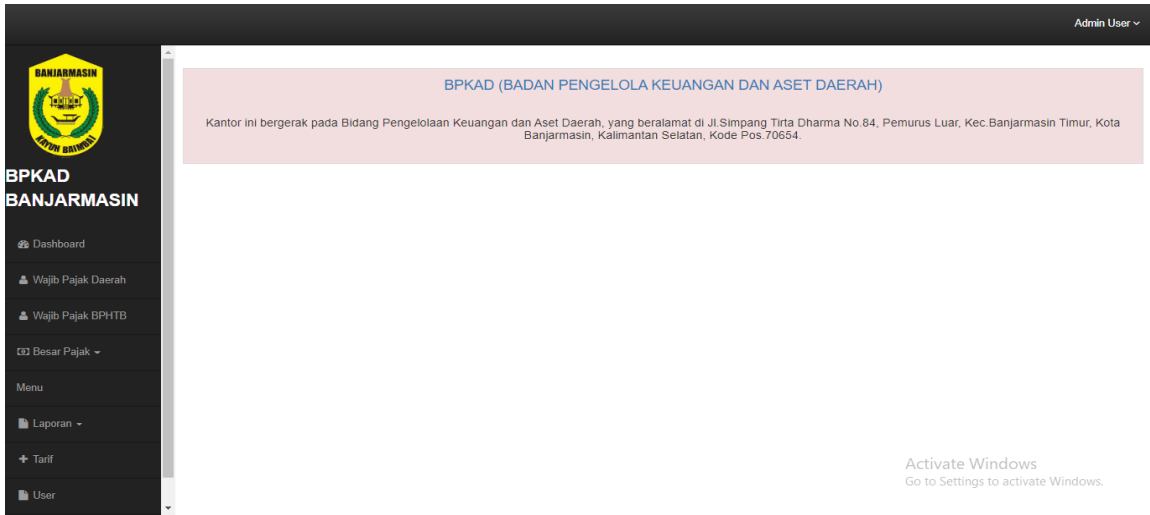


Figure 3. Main Page

c. Rates Page

To record local taxes, the first step that must be done is to fill in the tax rate, this page aims to determine the rate for each tax and also this page will determine the amount of tax that must be paid by the taxpayer.

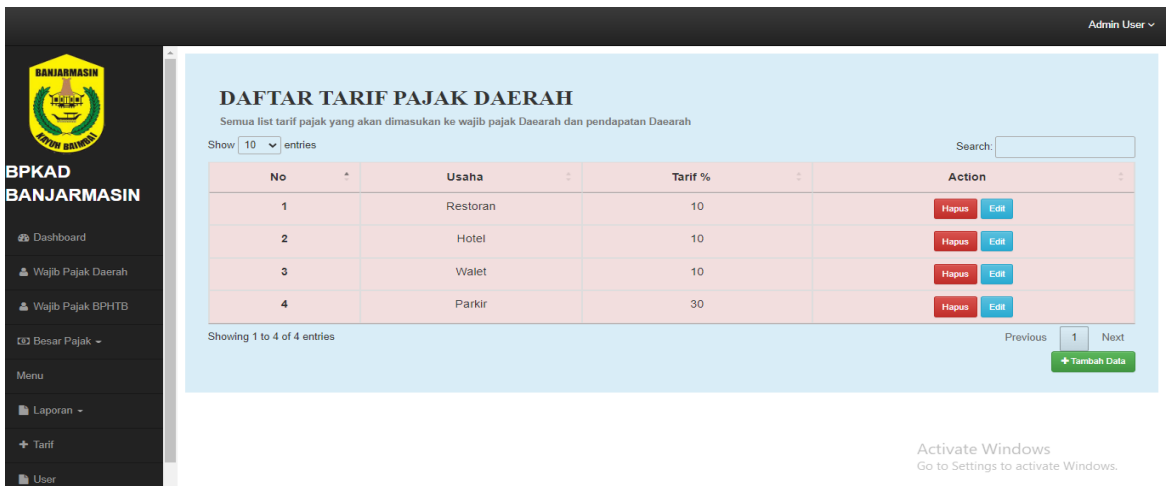


Figure 4. Rates Page

d. Local Taxpayer Page

After the existing tax rates have been filled in, the next step is to fill in the local taxpayer page, this page aims to fill in the identity data of each taxpayer. Rates on the previous tax rate page will also be included on this page.

No	Tanggal	NPWP	No Telp	KTP	Alamat	Nama WP	Jenis Usaha	Tarif	Aksi
1	14 Juli 2022	9829248924729	085348437698	6309114906010001	Banjarmasin Timur	Nelly	Restoran	10%	Hapus Edit
2	15 Juli 2022	9829248924729	085348437431	6309114906010009	Bandung	Nelly Ayra	Parkir	30%	Hapus Edit
3	29 Juli 2022	9829248924729	085348437698	6309114906010009	Banjarmasin Barat	Angreyni	Walet	10%	Hapus Edit
4	08 Juli 2022	982924892497	085348437431	6309114906010098	Banjarmasin Utara	Lestari	Hotel	10%	Hapus Edit

Figure 5. Local Taxpayer Page

e. Local Tax Rates Page

No	Nama WP	Jenis Usaha	Tarif	Besar Pajak	Total Pembayaran	Aksi
1	Nelly	Restoran	10	Rp. 12.000.000	Rp. 1.200.000	Hapus Edit
2	Nelly Ayra	Parkir	30	Rp. 2.147.483.647	Rp. 2.147.483.647	Hapus Edit
3	Lestari	Hotel	10	Rp. 10.000.000	Rp. 1.000.000	Hapus Edit
4	Angreyni	Walet	10	Rp. 12.200.000	Rp. 1.220.000	Hapus Edit

Figure 6. Local Tax Rates Page

f. Local Tax Report Page

In the local tax report there is a display of the results of the combination between the taxpayer page and the tax page.

LAPORAN PAJAK DAERAH
Semua List Pajak Daerah

Show 10 entries Search:

No	Tanggal	NPWP	No Telp	KTP	Alamat	Nama WP	Jenis Usaha	Tarif	Besar Pajak	Total Pembayaran
1	14 Juli 2022	9829248924729	085348437698	6309114906010001	Banjarmasin Timur	Nelly	Restoran	10%	Rp. 12.000.000	Rp. 1.200.000
2	15 Juli 2022	9829248924729	085348437431	6309114906010009	Bandung	Nelly Ayra	Parkir	30%	Rp. 2.147.483.647	Rp. 2.147.483.647
3	08 Juli 2022	982924892497	085348437431	6309114906010098	Banjarmasin Utara	Lestari	Hotel	10%	Rp. 10.000.000	Rp. 1.000.000
4	29 Juli 2022	9829248924729	085348437698	6309114906010009	Banjarmasin Barat	Angreyni	Walet	10%	Rp. 12.200.000	Rp. 1.220.000

Showing 1 to 4 of 4 entries Previous 1 Next

localhost/aplikasi_ppk/page/laporan_daerah

Figure 7. Local Tax Report Page

- g. *Print Report*: In this print report is used to print reports that have been made.
- h. *BPHTB Taxpayer Page*: The BPHTB taxpayer form is used to input the identity data of each BPHTB taxpayer.
- i. *BPHTB Tax Rates Page*: The BPHTB Tax Form aims to input large data of taxes that must be paid, in this form inputting only performs two entries, namely filling in the name of the taxpayer and the transaction price of each taxpayer, because when filling in the table the name of the taxpayer the program will automatically fill in another table.
- j. *BPHTB Tax Report Page*: In the BPHTB Tax Report, there is a display of the results of the combination between the taxpayer page and the large tax page.
- k. *User page r*: On the User page, a user interface appears with access rights to enter the application. And on the user page there is an option to add a user.

4.4 System Test

Table 1. System Test

No	Category	Question	Results	
			Y	T
1	Login	is login function to in system already working right ?	✓	
2	Home page	is Home could enabled ?	✓	
3	Tariff Menu	What is the fare menu could enabled ?	✓	
4	Local Taxpayer Menu	What is the menu for local tax payers could enabled ?	✓	
5	Local Tax Rate Menu	What is the local tax rate menu could enabled ?	✓	
6	Local Tax Report	is function report local tax to in system already function with right ?	✓	
7	BPHTB Taxpayer Menu	What is the BPHTB taxpayer menu ? could enabled ?	✓	
8	BPHTB Tax Rate Menu	Can the BPHTB tax rate menu be used?	✓	
9	BPHTB Tax Report	is function report BPHTB tax to in system already function with right ?	✓	
10	User	is user function already working with right ?	✓	
11	logout	is logout function can working with right ?	✓	

5 Conclusion and Recommendation

5.1 Conclusion

Based on the results of research and discussion that has been explained by the author, the authors take several conclusions, namely as follows:

1. This Web-based application for recording local taxes and BHTB taxes is to make it easier to record taxes on all tax payment activities starting from local taxes and BPHTB taxes, so that they can generate identity reports for each taxpayer from the results of the payment transaction data.
2. The second conclusion is that the author can create an application program for recording local taxes and BPHTB taxes that are not too complicated and can produce reports in the form of Hard Copy for the Banjarmasin BPKAD office, with this application now the Banjarmasin BPKAD Office can accelerate tax recording more accurately, effectively and efficiently. And when you want to check the income tax identity report, you no longer have to open the application because when you finish inputting the data, the report can be printed immediately.

5.2 Recommendation

Based on the conclusions above, there are several suggestions that the author can give in the hope that these suggestions can be used as a basis for the Banjarmasin BPKPAD office in order to improve tax records that were previously owned. The suggestions are as follows:

1. The Banjarmasin BPKPAD office should use an application that can print a tax income identity report when you want to recheck the report, so that you can easily find out whether the data is correct or not.
2. The Banjarmasin BPKPAD office is expected to use the tax recording application program that has been created by the author to carry out recording and calculating tax income activities, and can facilitate the Banjarmasin BPKPAD office in checking regional tax income reports and BPHTB taxes.
3. The Banjarmasin BPKPAD office is expected to provide opportunities for Banjarmasin State Polytechnic students to research other types of tax revenue managed by the Banjarmasin BPKPAD office.

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