

ABSTRACT

DESIGN AND IMPLEMENTATION OF TAX REPORTING SYSTEM IN PT. INTEK KARYA

Andreas Pangestu
1631081

The operating businesses in Indonesia has the obligation to conform to the established policies made by the government. One of the fulfillments of these policies is to comply with the laws regarding income tax. Each organization conforms with a specific set of the rules. For PT. Intek Karya, there are three clauses that apply towards the company, which are: PPh Pasal 21 that states the policies towards employee income taxes, PPh Pasal 23 that applies towards the use of services provided by other companies, and PPh 4 ayat 2, which for the company, is required in light of the rental of land or office space. The procedures of fulfilling the requirements of the income tax includes the calculation of rates and summation of each tax object that applies, and rendering the values into a report based on a given format to be submitted to the government. The problem lies in both the calculation and reporting processes, which generally takes a lot of time. The usage of manual calculation using a calculator is prone to errors, and can prove tedious towards a large number of tax objects. Therefore, in this internship, the authors will design and implement a tax reporting system that will be implemented on the company's existing ERP (Enterprise Resource Planning) system. The tax reporting system will take the form of an installable module towards the ERP, and will handle the computation of multiple tax objects and their final results as well as generating reports specified by the requirements of the three income tax clauses. As the tax reporting system runs, the author will conclude with the use of the system that will help reduce the process it takes towards filing an income tax report to the government.

Keywords: ERP, *Open source*, PPh, Tax reporting system.