


## Design Of WEB-Based Accounting And Tax Information Systems At UMKM Rumah Sehat MKK Bersinar

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Article Info	ABSTRACT
<p><b>Keywords:</b> Information Accounting System, Web, UMKM</p>	<p>Information technology is one of the competitive advantages of MSMEs. Information technology provides convenience in work activities and provides accurate and effective financial information. Accounting and tax information system is a form of business information technology development in the field of accounting and tax that produces information in the form of financial statements and accurate tax calculations, so that it can be used as a tool in increasing the trust of creditors and tax institutions. However, MSMEs, especially MSMEs Rumah Sehat MKK Bersinar do not have an accounting and tax information system, so they do not have financial statements and tax calculations for MSMEs. The same condition experienced by UMKM rumah sehat MKK bersinar does not have an accounting and Tax Information System System that is able to provide convenience to owners to record transactions and taxes, control assets so as to produce accurate financial statements and tax calculations. Accounting and tax information systems are designed using web-based software databases that XAMPP supported program suport Apache, MySQL, and PHP with the method through the method Framework the Application of System Thinking. Data collection techniques through observation and interviews. Based on the results of research, the accounting information system designed must be in accordance with the workflow of MSME rumah sehat MKK bersinar, system users, user tasks and information needs by the owner. In addition, the system is designed in accordance with the EMKM SAK which applies the accrual recording method. Accounting and tax information systems provide convenience to rumah sehat MKK bersinar in conducting accounting activities and generating financial and tax reports.</p>
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### INTRODUCTION

Information technology is one of the competitive advantages of MSMEs. Information technology provides convenience in work activities and provides accurate and effective information (1). Technology is able to produce increased efficiency, accuracy and availability of financial data reporting.(2). Microfinance information technology transformation is a major element in digital-based businesses in managing microfinance efficiently (3) Accounting and tax information systems are a form of business information technology development in the field of accounting and taxation that produces information in the form of financial reports and

accurate tax calculations. So that it can be used as a tool in increasing the trust of creditors as a source of capital (4) (5) Accounting information systems can help users improve financial performance and assist in organizational decision making (4). Accounting and tax information systems can support the preparation of accurate financial and tax reports and present sufficient accounting information so as to improve the quality of tax audits (6) (2). AIS plays an important role for organizations, given its strong impact on their performance. AIS includes processes, procedures, and systems that make it possible to generate accounting information, resulting from the activities of the company, and to report this information, in a summarized manner, to internal and external stakeholders (7). Accounting information systems (AIS) can assist users in improving more effective financial performance and the information generated can assist in making appropriate organizational decisions and providing sufficient information for the benefit of internal and external parties (4).

Financial statements are the output of the accounting information system as the basis of financial information must be prepared based on financial standards. At the MSME business scale, the financial standard that can be applied is the financial accounting standard for micro, small and medium entities or abbreviated as SAK EMKM published by the Indonesian Accountants Association in 2016 (8). This standard is simpler than PSAK and SAK ETAP. MSME business units are only directed to be able to produce profit and loss statements and balance sheets (statements of financial position) and notes to financial statements. Although SAK EMKM has been published since 2016 and is simpler, there are still many MSMEs that have not implemented it properly (9). In general, MSMEs only generate sales and cost data or cash receipts and disbursements manually so that they do not have accurate financial reports so that MSMEs have difficulty in knowing business profits and other financial information needed in making financial decisions and the basis for tax calculations. Therefore, many MSMEs do not carry out tax obligations due to the lack of financial information.

Rumah Sehat MKK Bersinar is an MSME engaged in the traditional karo herbal home industry which was established in 2018 which is located on Jalan Kapiten Purba, Mangga Village, Medan Tuntungan District, North Sumatra. The market reach of MSMEs is already wide through e-commerce platforms, but they do not have accounting and tax information system applications, so they do not have accurate financial reports and tax calculations. As a result, it is difficult for business owners to find access to capital, lack of asset monitoring, business decisions and tax reports. Therefore, MKK Bersinar Healthy House requires an accounting and tax information system that is able to provide convenience in producing accurate financial reports and tax calculations. One of the data bases developer software used in designing information system applications is XAMPP. XAMPP is used in the development of data bases application programs with Apache, MySQL, and PHP subsystems so as to produce web-based applications. The design of accounting information systems through XAMPP has proven to make it easier for businesses to run accounting information systems by producing accurate financial reports (10).

The purpose of the research is to produce a web-based accounting and tax information system application using XAMPP in the hope of producing accurate financial reports and tax

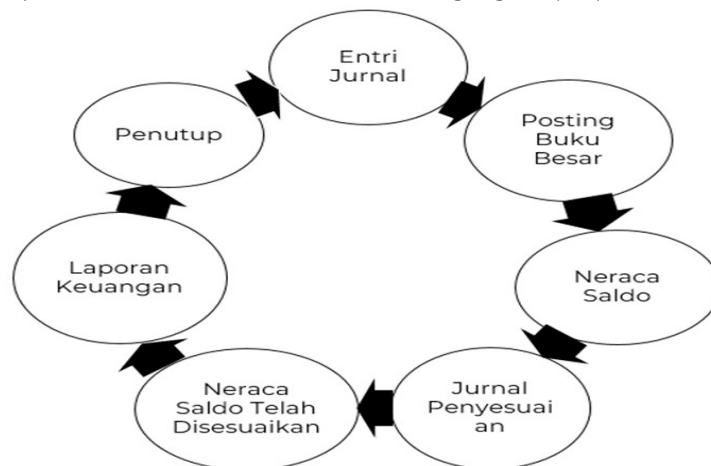
calculations at the UKM Rumah Sehat MKK Bersinar. The formulation of the problem in this study is how to design a web-based accounting and tax information system with XAMPP at UKM Rumah Sehat MKK Bersinar. UMKM Rumah Sehat UKK Bersinar does not have an accounting and tax information system. Therefore, a web-based accounting and tax information system with XAMPP is designed, making it easier for MSME owners to transform transaction and tax data to produce accurate financial reports and tax calculations, thereby obtaining the financial information needed for business decision making and supporting the quality of reporting and tax audits.

**Information System**

An information system is a set of interrelated components that obtain, operate, store, and disseminate information to support decision making in an institution (11). Information systems have several components, namely hardware, software, procedures, people, databases and data communication network (1) (7). Information systems have additional components, namely policies and procedures that store, retrieve, change, and disseminate information. Information systems are designed according to user needs by emphasizing the access or operation process (7).

**Accounting Information System**

Accounting information system is an integrated system in an entity that involves resources to transform economic data into the form of financial information which is used as information about the entity's condition to stakeholders (12). Accounting information system is a set of interconnected and integrated sub-systems used to process financial data that produces financial reports for decision making of stakeholders in order to achieve the objectives of an entity (4). AIS consists of processes, procedures and systems that capture accounting data from business processes: record accounting data in appropriate records, process detailed accounting data by classifying, summarizing, consolidating and reporting summarized accounting data to internal and external users (7). The process of transforming economic data by running an accounting cycle that inputs transaction and cost data to produce financial reports can be seen in the following figure(13):



**Figure 1** The accounting cycle

The financial statements consist of a statement of cost of goods manufactured, a income statement, a cash flow statement, a statement of changes in capital and a balance sheet..

### Tax

Tas is dues of the people to the state treasury based on the law by not getting direct contraprestasi and used to pay for public expenses (14). The tax applied to the object of research is the MSME tax. Based on the HPP Law No.07 of 2021, an amendment to PP Number 23 of 2018 states that individual MSMEs with annual turnover exceeding IDR 500,000,000 are subject to final MSME income tax of 0.5% of turnover. (15).

### MSME Accounting Standard

SAK EMKM is prepared for the needs of preparing financial statements of micro, small and medium scale entities or entities described in Law No. 20 of 2008 concerning micro, small and medium enterprises. SAK EMKM uses the accrual basis, survival and business entity concepts. The entity's financial statements at least consist of a statement of financial position, income statement and notes to the financial statements. Accounting criteria in SAK EMKM are future economic benefits, measurement reliability, materiality, pervasive recognition and measurement principles, consistent presentation. Presentation of financial statements using fair principles, namely relevant, accurate representation, comparability and understandability. (8)

### Accounting and Tax Information Systems

Accounting and tax information systems are systems that process transaction data through inputting and managing data to produce information in the form of financial and tax reports involving technological devices and human resources so that they can be used for management decision making and supporting information when reporting taxes. The accounting information system follows the accounting cycle, while the MSME tax follows the periodic deposit system and annual tax reporting, so that the cycle of accounting and tax information systems can be seen in the following figure:

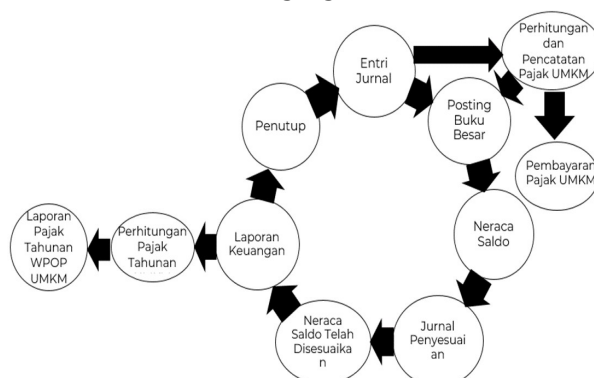


Figure 1 The accounting and Tas cycle

### Web-based Application

Web application is an application that provides database services by receiving requests from HTTPS or web sever (14). XAMPP is an application that allows creating a local web sever to create projects locally(16). XAMPP is a database developer software used in

designing web-based applications with a subsystem consisting of Apache web server, MySQL, PHP, Perl, OpenSSL and phpMyAdmin. The advantages of XAMPP are that MySQL data bases are able to maintain data security, can be used for all computer operations, are not too large in capacity, can manage billions of data quickly, have features that can be used in making web-based applications (10). The resulting accounting and tax information system application can be used online and offline because the application is equipped with the PhpMyAdmin subsystem. So that when the internet network is unstable, the application can still be used by users.

## METHOD

This research was conducted at the UMKM Rumah Sehat MKK Bersinar which is located at Jalan Kapiten Purba, Mangga Village, Medan Tuntungan District, North Sumatra. This research uses the Research and Development (R&D) method, which is a process or method used to develop a new product or improve existing products that can be accounted (17). The product in this study is a web-based accounting and tax information system application with data bases management using XAMPP as data bases developer software. While the system development method used is the Framework the Application of System Thinking (FAST). Framework the Application of System Thinking is a smart framework that is flexible enough to provide several types of projects and strategies and contains a combination of practices for using system development methods that can be found in many reference and commercial methods(18). The stages of this model can be briefly described as follows:

a. Scope Definition

This phase determines the project size and boundaries, project vision, limits, required project participants, budget, and schedule. The PIECES method is a framework used for classifying problems based on the categories mentioned in each letter Performance, Information, Economic, Control, Efficiency, Service

b. Problem Analysis

The problem analysis phase studies the system and analyzes the findings to provide the project team with a deeper understanding of the problem that will trigger the project

c. Requirement Analysis

This phase is very important in creating a new information system. The new system will always be evaluated, especially how much of the requirements have been met by the system.

d. Logical Design

The logical design phase is a further activity regarding the business requirements document using a system model that describes the data structure, business processes, data flow, and user interface. In this phase, DFD and ERD diagrams can be used, as well as the use of programming languages.

This research has a series of activities to produce accounting and tax information system applications and publication of results in journals and research reports. The following are the stages of the research:

1. Identify the problem

Problem identification is carried out through observation, initial interviews with the owners of UMKM Rumah Sehat MKK Bersinar in order to get a description of the need for accounting and tax information, the flow of business activities, problems recording and calculating business results experienced by UMKM owners.

2. Conduct Literature Study

Literature study by collecting various knowledge about designing accounting and tax information systems, programming languages, databases, XAMPP software, system development methods, MSME accounting standards, tax regulations related to MSMEs from various reference sources such as journals, books and the internet.

3. Limitation of Problem Scope and Project Scope

So that the research does not expand too much and is more focused, effective and efficient, this research is made limiting the scope of the problem and the scope of the project, the system developed is an accounting and tax information system application that is easy to use by MSME owners of Healthy Homes MKK Bersinar with web-based. The resulting application can input data such as transaction data, while the output data generated is financial reports and periodic and annual tax calculation data.

4. Collecting Data

Data collection through observation of business activities, conducting interviews directly with the owners of UMKM Rumah Sehat MKK Bersinar about the flow of business activities, business regulations that have been implemented, resources owned, division of tasks, parties authorized to be admins or users. Documents collected are proof of transactions and financial records.

5. Analyzing Research Data

Based on the research data that has been collected, the next step is to analyze the research data, namely by analyzing the resources owned by MSMEs, internet networks, business flows (production and trade) and documents (proof of transactions), parties involved in business and parties who need access and financial and tax information and analysis of accounting and tax information system needs.

6. System Design

The development of accounting and tax information systems is carried out using the Framework the Application of System Thinking (FAST) which is tailored to the scope of business, information needs and business regulations, accounting standards, tax provisions and the number of users who have access to information systems. Analyzing information systems and designing system tools, namely Data Flow Diagram (DFD) design, and Entity Relationship Diagram (ERD). The design of accounting and tax information system applications is carried out with XAMPP software by building databases, designing databases, designing command menus with Apache web server programming languages, MySQL data bases as databases, PHP, and Perl so as to produce user interface applications.

## RESULTS AND DISCUSSION

UMKM Rumah Sehat MKK bersinar was established in 2018 based on the principle of kinship which aims to help local communities to introduce and market the results of traditional karo land products that have been passed down from several generations, namely karo oil. As the experience of the owner of the business unit develops, the healthy home of MKK Shine has produced various traditional herbs and various spices and natural ingredients that are beneficial to health. The first product produced by Rumah Sehat MKK Bersinar is original karo oil for all ages. Two years later, MKK Shine healthy home has produced three types of karo oil namely original karo oil, karo oil for babies and hot karo oil. Currently, Rumah Sehat MKK Bersinar has dozens of types of products consisting of parem products, face masks, red betel leaves, red ginger powder, binahong, extracted leaves, herbs, rampah ratus and others.

### **Accounting and Tax Information System for MSME Owners of MKK Bersinar Healthy House**

Based on the results of observations and interviews with resource persons (MSME owners) of MKK Bersinar healthy homes, the owners are still recording and managing finances manually. The owner records transactions in a book and uses Ms. Excel. The resulting financial statements are still very simple. MSME owners do not have tools in monitoring the inventory of goods (stock). The amount of inventory is calculated manually periodically, so the owner has difficulty in ensuring the amount of remaining inventory. At this time, MKK Shining Healthy Home MSMEs have 25 types of products of various sizes and types, which of course come from a variety of very diverse natural raw materials. So that MSME owners have difficulty in preparing financial reports for MSME tax funds.

Based on the results of observations and interviews, MKK Shining Healthy Home MSMEs have a management (human resources) consisting of managers (owners), marketing, production (owners) and administrators. The party in charge of accounting or recording transaction data is the administrator and the owner. The administrator is played by the child of the UMKM owner. MSME business activity procedures consist of purchasing raw materials and supporting materials, sorting materials, processing raw materials into finished products, packaging and sales. All business procedures and activities are directly supervised by the business owner. The transaction documents owned are proof of transfer and receipts. Meanwhile, records of transactions owned by MSMEs are in the form of cash expenditure and cash receipt journals. The resulting financial statements are in the form of profit and loss statements and cash in and cash out reports. However, MKK Shining Healthy Home MSMEs do not have complete financial reports and do not have tax reports for MSME tax calculations.

### **Needs Analysis of Web-Based Accounting and Tax Information Systems for MSMEs Healthy Homes MKK Bersinar**

Based on the results of interviews, MSME owners need an application that can record data on cash out, cash in, purchases and sales both in cash and non-cash, inventory recording, and other transactions such as returns. The application is able to produce reports on cost of goods produced, profit and loss, changes in capital, balance sheet, cash flow and taxes. Therefore, a web-based accounting and tax information system application was designed under the name ATXIS using one of the data bases developer software, XAMPP, using the Apache, MySQL, and PHP subsystems. Before designing the application, researchers mapped

and analyzed the needs of the parties who would run the accounting and tax information system and the division of tasks and their limitations, the following parties would run the application:

a. Manajer

The owner has the function or role of being a manager who has the task of analyzing the recap of transaction data including material inventory data, ledgers, cost of goods produced reports, financial reports and taxes. So that it has access to manage financial data in the application such as creating new accounts, editing accounts and nominal, delete.

b. Administrator

Administrators have the function or role of being the party that carries out the process of recording transaction data, accounts payable and receivable data, material inventory data, completing the accounting cycle and preparing financial and tax reports so that they have access to add new accounts and nominal, edit and delete.

So that the accounting and tax information system application is designed in accordance with the parties who play a role in managing MSME financial data. So that the number of admins in the application is two people, namely MSME owners (acting as managers) and children of owners (acting as administrators).

The accounting and tax information system (ATXIS) needed is a system that has master data that can add a large number of accounts. Transaction data inputted in the system must be integrated with the general ledger, financial statements and taxes. ATXIS must be able to have a menu for setting the date and year of bookkeeping and be able to record transaction dates. ATXIS should be able to print financial and tax reports in Ms. Excel and PDF. While the supporting needs in explaining ATXIS are web browsers (mozilla firefox and google chrome), Apache HTTP Server to run a web-based system, MySQL for relational database management with web applications and PHP as a programming language used to create scripts that run on the server to build dynamic web pages. This subsystem is incorporated in the XAMPP application.

### **Web-based Accounting and Tax Information System Design**

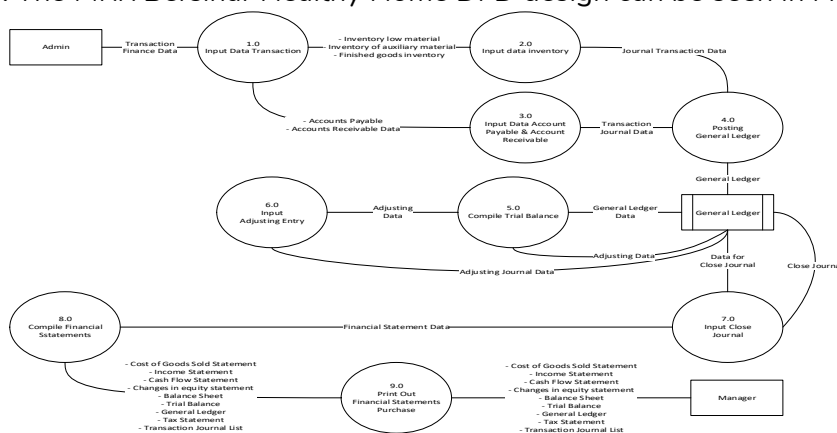
The web-based accounting and tax information system is designed by identifying system components, system workflow, account requirements, data grouping or input, output in the form of financial reports. ATXIS components consist of account master data, transaction entry, inventory consisting of master data of raw materials (raw materials), auxiliary and finished materials, accounts payable and receivable entry, financial and tax reports. Each component has a relationship with other components that lead to financial and tax reports. The system workflow and relationships between components can be seen in the following data flow diagram (DFD), context data flow diagram, and entity relationship diagram (ERD):

1. Data Flow Diagram (DFD Logic) Web-Based Accounting and Tax Information System Design.

DFD is used to describe the flow of data and processes that occur in an information system, help developers design better, well-structured, and efficient systems and describe the interaction of a system with external entities such as users. DFD at MKK



Bersinar Healthy Home describes the process of the accounting cycle that will be developed in the accounting and tax information system. The system process starts from inputting transaction data by the admin, posting into the general ledger so as to produce a trial balance which then the process of adjusting transaction data and adjusting data flow will re-enter the ledger. Ledger data becomes the basis for preparing financial and tax reports, after the financial data has been reported, some ledger data will be closed, especially nominal accounts. The results of financial and tax reports as system output will be checked and evaluated by the manager (business owner). The MKK Bersinar Healthy Home DFD design can be seen in Figure 3 below.:



**Figure 3** DFD Logic - Web-based accounting and Tax Information System Design

2. Diagram Alir Data Konteks (DFD Context) Rancangan Sistem Informasi Akuntansi dan Pajak Berbasis Web

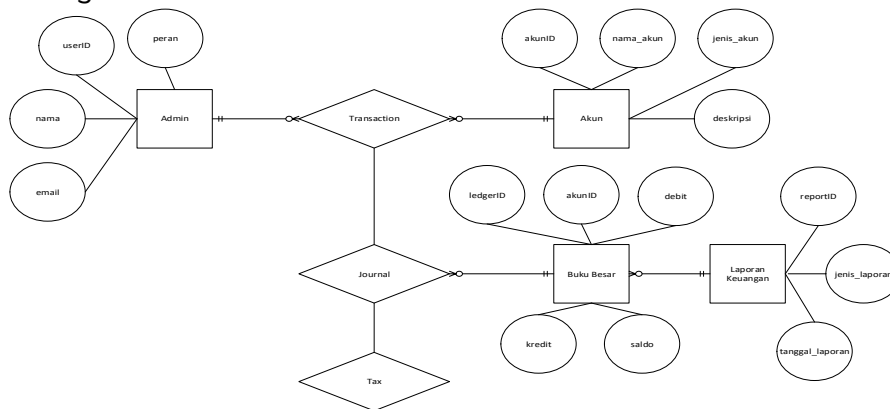
DFD Context is used to provide an overview of an accounting and tax information system at Rumah Sehat MKK Bersinar starting from transaction data input to produce output in the form of financial and tax statements needed by MKK Bersinar Healthy Home. Based on DFD context, system users are divided into two, namely admin and management or manager or business owner. Admin functions to manage financial data and management supervises and evaluates the financial management process through system output. The design diagram of Cortex MKK Bersinar Healthy Home can be seen in Figure 4 below :



**Figure 4.** DFD Context

### 3. Entity relationship diagram (ERD)

In the ERD will be displayed the main system components that will be developed and have a relationship with each other components. ERD at Rumah Sehat MKK Bersinar has five main components that have a relationship, namely admin, transactions, accounts, journals, taxes, ledgers, financial statements. The Admin has to have access with transactions and can create many transactions so that it has access to multiply accounts so that transactions have account access. Transactions have access to the journal because inputting transaction data will generate a journal. Journals have access to taxes because some transaction data contained in the journal will be taxed. Journals have access to ledgers because journals are the basis for preparing ledgers. The general ledger has access to financial statements because the general ledger data is the source for preparing financial statements. The design of mkk shining Healthy Home ERD can be seen in Figure 5 below:

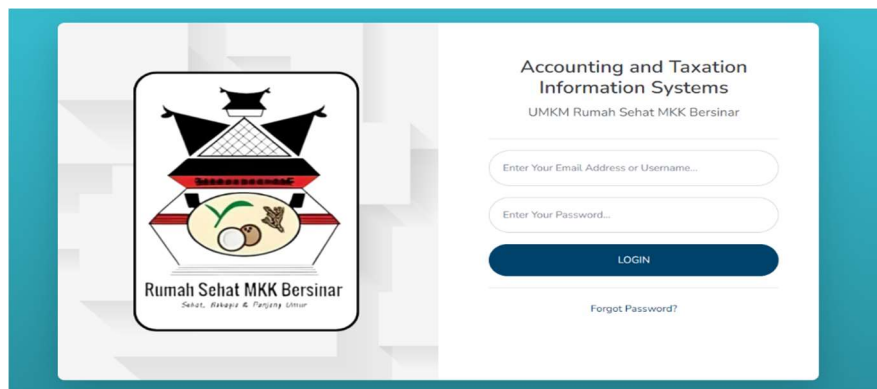


**Figure 5.** Entity relationship diagram (ERD)

XAMPP can be used as a development environment for creating web-based applications that are used for financial data management, transaction recording, financial statements, and taxes through the Apache Web server, MySQL, and PHP subsystems. Design data structure of accounting and tax data base with MySQL by creating relevant tables such as user table, table of accounts, transactions, inventory, accounts payable, general ledger to financial and tax statements. The process of developing systems with PHP for programming languages and business logic such as transaction data processing, accounting calculations to financial statement income and taxes. PHP will process the data and will be stored in the MySQL data base. PHP (Hypertext Preprocessor) which serves as a server-side scripting language for Web development that is inserted in HTML documents. The subsystem used to run web-based applications is apache. Apache will support programming languages such as PHP and make it easy to process requests and send web pages from configured folders. The end result in the design of accounting and tax information systems is an interface that is ready to be used by the admin.

1. Display interface (Interface) web-based accounting and Tax Information Systems
  - a. Login Page

The following display login page in the accounting and tax information system mkk Healthy House Shine that can be seen in Figure 6 below:

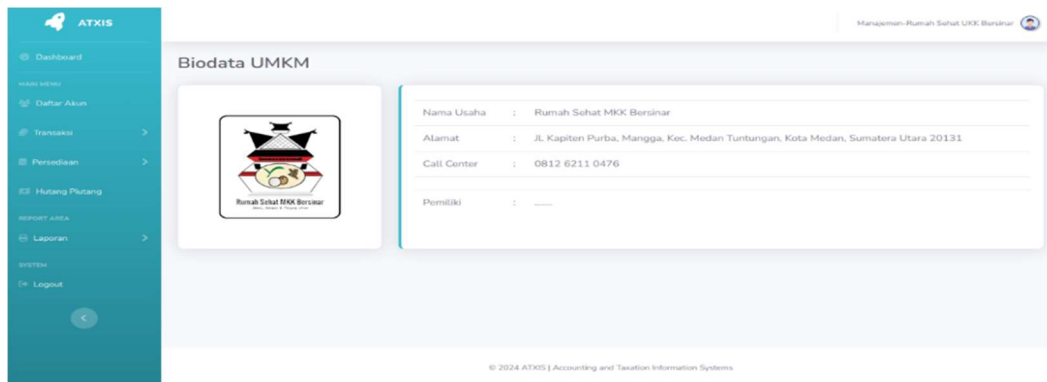


**Figure 6.** View Login page

Users can access the accounting and tax information system of Rumah Sehat MKK Bersinar through the login page with the input of a predefined username and password. When the admin forgets the password, the admin can click the forget password menu and fill in the email address and email password, then the system will send access to the creation of a new password via the admin email address.

b. Biodata User

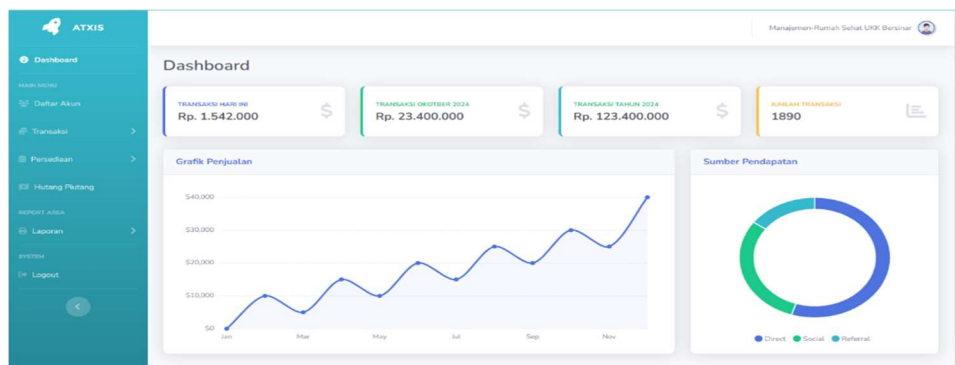
User Biodata can be accessed by clicking the mkk healthy home management icon, then select the MSME biodata menu. The information filled in by the admin in the biodata is the business name, address, call center and owner. Here is an overview of MSME biodata information that can be seen in Figure 7:



**Figure 7** View Biodata UMKM

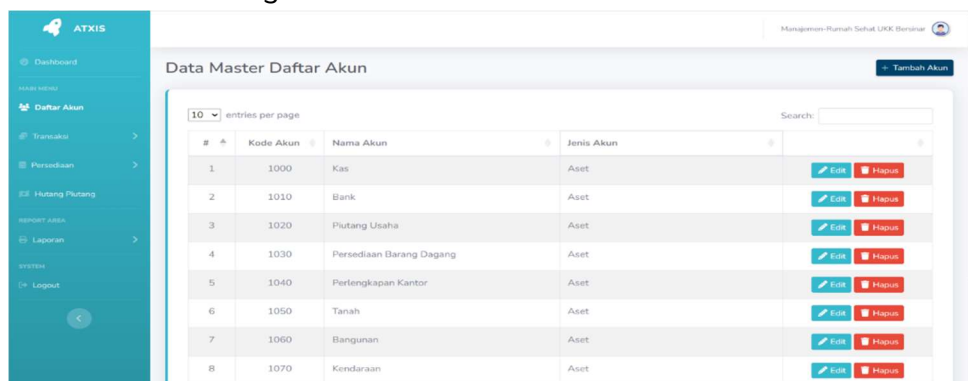
c. Dashboard Page

The Dashboard page on the accounting and tax information system of Rumah Sehat MKK Bersinar contains several menus, namely a list of accounts, transactions, inventories, accounts payable and reports which can be seen in Figure 8 below :



**Figure 8** View Dashboard Page

The account List Menu contains a list of master accounts that function to add, edit and delete accounts. Adding an account can be done by clicking the Add Account menu, then filling in the account code number, account name, and account type. The list of accounts can be seen in Figure 9:



**Figure 9** Account Master Data View

This transaction Menu contains transaction data that is entered in general journals and adjustment journals that have access to the general ledger. The information contained in the transaction is the transaction period and transaction data. The inventory Menu contains raw material purchase data, raw material usage, in-process goods data and finished product data to monitor product movement and material usage. Meanwhile, the accounts payable menu contains data on purchase and sale transactions on credit, making it easier for admins to oversee cash flow from debt and receivable repayment and control debt and receivable repayment. The system is designed to facilitate UMKM Rumah Sehat MKK Bersinar in the application of SAK EMKAM which uses the accrual recording method, namely every transaction whose payment is deferred is still recognized as income and expenses. Therefore, the menu is designed to record accounts payable and receivable. Transaction Data contained in the transaction menu, inventory and accounts payable will boil down in the general ledger, trial balance, Journal transaction list, financial and tax statements contained in the report menu. In the report there are several forms of financial and tax statements that can be seen in Figure 10 below:

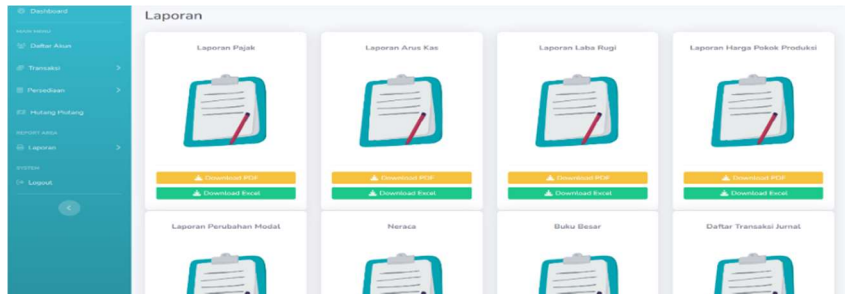


Figure 10 Report Menu View

## 2. View Statements

The Output of the accounting and tax information system application design of Rumah Sehat MKK Bersinar is financial and tax statements based on the financial accounting standards of Micro, Small and medium entities (SAK EMKM) consisting of a statement of financial position (balance sheet), income statement and financial records, but the Accounting Information System application is designed to provide additional information in the form of reports on cost of production, cash flow, capital changes, general ledger data taxes, trial balances and transaction lists. Here are the details of the financial and tax report template for mkk Bersinar :

### a. General ledger and trial balance templates and transaction lists

Based on accounting standards, ledgers and trial balances are not part of the financial statements, they are only added As system outputs (reports) to make it easier for management to check the conformity between transaction data and grouping data in financial items with financial report data, so that management can easily find incorrect or inappropriate input data, the following general ledger templates, balance sheets and transaction lists that can be seen in Figure 11 below:

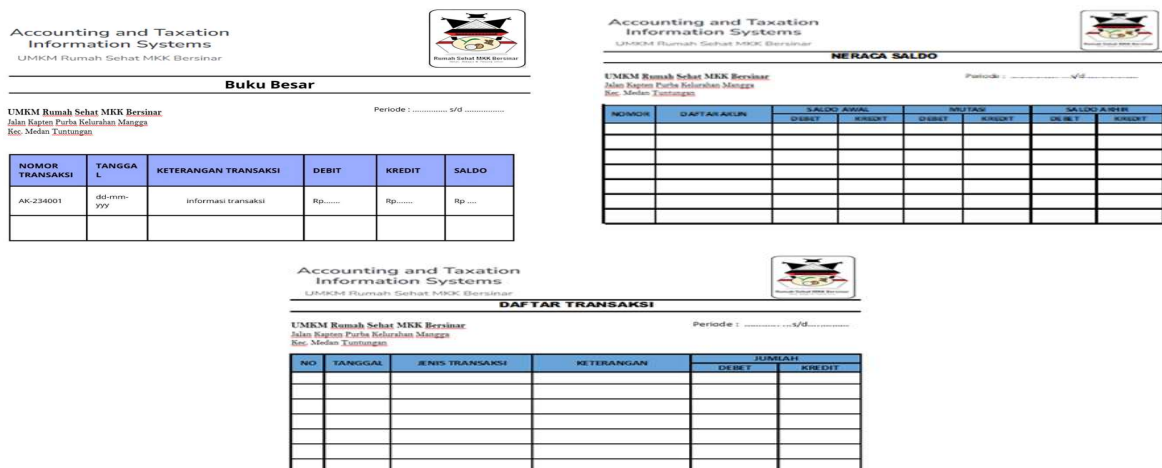



Figure 11 View General Lerge B, Trial Balance dan Transactions List

### b. Cost of Goods Sold Statement Templet rumah sehat MKK bersinar

Rumah sehat MKK bersinar is a company engaged in the herbal products industry. Therefore, the system provides a cost of production report that provides various information related to production costs, both directly and indirectly consisting of raw

material costs, direct labor costs, and factory overheads seen in Figure 12

Accounting and Taxation Information Systems  
 UMKM Rumah Sehat MKK Bersinar



**Laporan Harga Pokok Produksi**

UMKM Rumah Sehat MKK Bersinar  
 Jalan Rajin Parba Kelurahan Marga  
 Kec. Medan Timur


Tanggal : dd-mm-yyyy

Persediaan Bahan Baku Awal	
Persediaan Awal	Rp. ....
Pembelian	Rp. ....
Bahan tersedia	Rp. ....
Persediaan akhir	Rp. ....
Bahan yang dipakai	Rp. ....
<b>Biaya Tenaga Kerja Langsung</b>	<b>Rp. ....</b>
<b>Biaya Overhead Pabrik</b>	<b>Rp. ....</b>
Bahan Pending	Rp. ....
Biaya Penyusutan Peralatan	Rp. ....
penyusutan kendaraan	Rp. ....
biaya listrik air dan telepon	Rp. ....
biaya overhead pabrik lain - lain	Rp. ....
<b>Total Biaya Produksi</b>	<b>Rp. ....</b>
Barang dalam Proses (Awal)	Rp. ....
Barang dalam Proses (Akhir)	
<b>Harga Pokok Produksi</b>	

figure 12 Cost of Goods Sold Statement

- c. Income Statement Templet rumah sehat MKK bersinar  
 The income statement generated by the system can provide information about sales, cost of production and operating costs (marketing) and profit or loss. Here are the contents of the mkk healthy House income statement template which can be seen in Figure 13:

Accounting and Taxation Information Systems  
 UMKM Rumah Sehat MKK Bersinar



**Laporan Laba Rugi**

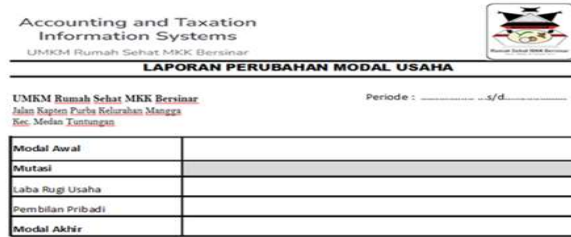
UMKM Rumah Sehat MKK Bersinar  
 Jalan Rajin Parba Kelurahan Marga  
 Kec. Medan Timur

Periode : Oktober 2024

Penjualan	Rp. ....		
Beban Pokok Penjualan			
Persediaan Barang jadi (Awal)	Rp. ....		
<b>Harga Pokok Produksi</b>	<b>Rp. ....</b>		
Barang tersedia untuk dijual	Rp. ....		
Persediaan barang jadi (Akhir)	Rp. ....		
Beban pokok penjualan		Rp. ....	
<b>Lab Kotor Penjualan</b>		<b>Rp. ....</b>	
Beban Penjualan	Rp. ....		
Beban Umum Administrasi	Rp. ....		
Total Beban Usaha		Rp. ....	
Labia Usaha	Rp. ....		

Figure 13 View Income Statement

- d. Changes in Equity Statement rumah sehat MKK bersinar  
 The report on changes in capital generated by the system can provide information about the owner's initial capital, profit or loss and final capital. The mkk healthy House Capital report template can be seen in Figure 14



Accounting and Taxation Information Systems  
 UMKM Rumah Sehat MKK Bersinar

**LAPORAN PERUBAHAN MODAL USAHA**

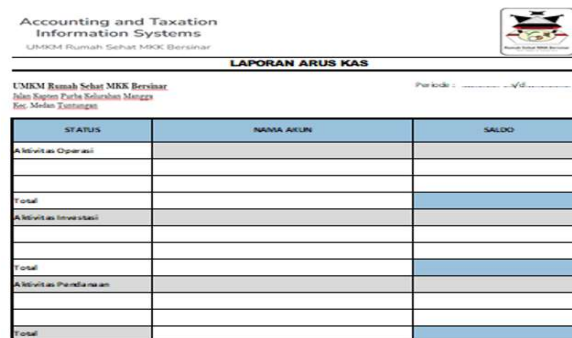
UMKM Rumah Sehat MKK Bersinar  
 Jalan Nagrin Purba Kelurahan Mangga  
 Kec. Medan Tuntungan

Periode : .....s/d.....

Modal Awal	
Mutasi	
Labra Rugi Usaha	
Pern Bilan Pribadi	
Modal Akhir	

Figure 14 View Changes in Equity Statement

- e. Cash Flow Statement Templet rumah sehat MKK bersinar  
 Laporan arus kas yang dihasilkan sistem dapat memberikan informasi tentang arus kas dari aktivitas operasional dan investasi dan pendanaan. Templet laporan arus kas rumah sehat MKK bersinar dapat dilihat pada gambar 15



Accounting and Taxation Information Systems  
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**LAPORAN ARUS KAS**

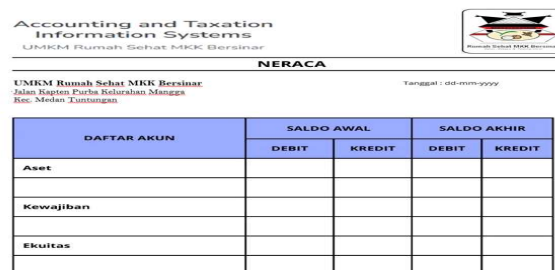
UMKM Rumah Sehat MKK Bersinar  
 Jalan Nagrin Purba Kelurahan Mangga  
 Kec. Medan Tuntungan

Periode : .....s/d.....

STATUS	NAVA AKUN	SALDO
Aktivitas Operasi		
Total		
Aktivitas Investasi		
Total		
Aktivitas Pendanaan		
Total		

Figure 15 View Cash Flow Statement

- f. Templet neraca  
 The financial position statement (balance sheet) generated by the system can provide information about assets and liabilities in accordance with the basic concept of accounting, namely the separation between business entities and owners or third parties as a source of funding. The mkk shining Healthy Home balance sheet template can be seen in Figure 16



Accounting and Taxation Information Systems  
 UMKM Rumah Sehat MKK Bersinar

**NERACA**

UMKM Rumah Sehat MKK Bersinar  
 Jalan Nagrin Purba Kelurahan Mangga  
 Kec. Medan Tuntungan


Tanggal : dd-mm-yyyy

DAFTAR AKUN	SALDO AWAL		SALDO AKHIR	
	DEBIT	KREDIT	DEBIT	KREDIT
Aset				
Kewajiban				
Ekuitas				

Figure 16 View Neraca

- g. Tax report template  
 Tax reports are available in the system in accordance with government regulation (PP) no. 55 of 2022 regarding income tax on general, the tax base is gross income in accordance with the presumptive tax principle, so the information produced is gross sales data sourced from the income statement multiplied by the tax rate. Template in the form of a table consisting of numbers, descriptions, DPP, rates and taxes payable. The Shining MKK healthy home tax report template can be seen in Figure 17

Accounting and Taxation  
 Information Systems  
 UMKM Rumah Sehat MKK Bersinar




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**Laporan Pajak**

Nama wajib pajak : \_\_\_\_\_ Bulan Laporan Pajak : ..... s.d .....  
 NPWP : \_\_\_\_\_  
 Waktu Pembayaran : \_\_\_\_\_  
 Tahun : \_\_\_\_\_

NO	DESKRIPSI	DPP	TARIF	PAJAK TERUTANG

Medan, dd-mm-yyyy

Nama wajib pajak

**Figure 17** View Tax Reports

### CONCLUSION

Accounting and tax information system is designed to provide convenience for UMKM Rumah Sehat MKK bersinar in running a business, namely 1) facilitate the recording of transaction data, completion of the accounting cycle to the preparation of financial statements in accordance with the EMKM SAK;2) generate tax reports in accordance with tax provisions.; 3) can record large amounts of transaction data; 4) can supervise inventory, accounts payable and cash movements; 5) the financial and tax statements produced can help business owners evaluate their business performance; 6) provide convenience for MSME owners to immediately conduct tax reporting; accounting information system users consist of admins and managers or business owners. The system is designed to be able to apply the accrual recording method in accordance with the EMKM SAK. In the process of system development using XAMPP with Apache web server subsystem, MySQL, and PHP. The resulting interfaces are login, MSME biodata, transaction menu, inventory, accounts payable and reports. The Output of the accounting and tax information system is the general ledger, trial balance, transaction list, cost of production report, profit and loss statement, Business Capital statement, cash flow statement, balance sheet and tax report.

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