

PERANCANGAN KERTAS KERJA PEMBANTU PERHITUNGAN PELAPORAN PAJAK MASA BERBASIS MICROSOFT EXCEL

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ABSTRAK

Kepatuhan perpajakan badan usaha di Indonesia semakin kompleks seiring berlakunya beberapa regulasi secara bersamaan, di antaranya metode Tarif Efektif Rata-rata (TER) melalui PMK-168/PMK.03/2023, kenaikan tarif PPN berdasarkan UU HPP No. 7 Tahun 2021, serta kewajiban pelaporan terpadu melalui e-Bupot Unifikasi sesuai PER-24/PJ/2021. Penelitian ini bertujuan merancang kertas kerja pembantu perhitungan pajak masa berbasis Microsoft Excel yang mengintegrasikan seluruh kewajiban pajak penghasilan dan pajak pertambahan nilai dalam satu workbook dengan arsitektur multi-worksheet berformula referensi tarif otomatis. Perancangan prototipe mengacu pada kebutuhan fungsional dan non-fungsional yang diidentifikasi dari praktik administrasi perpajakan badan usaha. Pengujian menggunakan data transaksi riil pada satu masa pajak menunjukkan bahwa prototipe menghasilkan output akurat dan konsisten dengan perhitungan manual, sekaligus menurunkan waktu pengerjaan sebesar 52,17% dibanding metode konvensional. Prototipe ini layak dikembangkan lebih lanjut dengan penambahan validasi input otomatis dan integrasi dengan sistem pelaporan elektronik Direktorat Jenderal Pajak.

Kata Kunci: Pajak Masa, Kertas Kerja Perpajakan, *Microsoft Excel*

DESIGN OF WORKING PAPER TO HELP CALCULATE PERIODIC TAX REPORTING BASED ON MICROSOFT EXCEL

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ABSTRACT

The tax compliance of business entities in Indonesia is increasingly complex as several regulations are enacted simultaneously, including the Average Effective Rate (TER) method through PMK-168/PMK.03/2023, an increase in VAT rates based on the HPP Law No. 7 of 2021, and integrated reporting obligations through the Unified e-Bupot in accordance with PER-24/PJ/2021. This research aims to design a Microsoft Excel-based period tax calculation helper workpaper that integrates all income tax and value-added tax obligations in one workbook with a multi-worksheet architecture with an automatic tariff reference formula. Prototype design refers to the functional and non-functional needs identified from the tax administration practices of business entities. Testing using real transaction data in one tax period showed that the prototype produced an accurate output consistent with manual calculations, while reducing processing time by 52,17% compared to conventional methods. This prototype is worthy of further development with the addition of automatic input validation and integration with the electronic reporting system of the Directorate General of Taxes.

Keywords: *Periodic Tax, Taxation Working Paper, Microsoft Excel*