



Accounting Information System for Depreciation of State Property Using the Straight Line Method at KPP Pratama Medan Timur

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ABSTRACT

Accounting Information System (AIS) is a system that aims to collect data and report information relating to financial transactions. Fixed Assets are tangible goods belonging to the company which are relatively permanent in nature and are used in the normal activities of the company, not for sale and purchase. In this system an application will be designed to calculate the depreciation of state property using the straight-line method using the Microsoft Visual Basic 2008 programming language and the Microsoft SQL Server 2005 database. accurate..

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1. INTRODUCTION

In general, today's companies need a good information system, because of the rapid development of technology (Ningsih et al., 2017), has a direct impact on all companies, both developing and advanced. In a company it is also necessary to manage data quickly and accurately (Riniwati, 2016), (Ryandono, 2018).

The author conducted research at KPP Pratama Medan Timur which is addressed at Jl. Like Mulia No. 17 A Medan. KPP Pratama Medan Timur is one of the agencies engaged in reporting and paying taxes (Risk, 2018), (Andria, 2019), in this case required supporting equipment in all parts that are in the Office. The equipment needed at KPP Pratama Medan Timur is not only in the form of writing equipment but also other equipment needed to assist in the process of making reports (Maulana & Wijaya, n.d.), (Nurdin et al., 2022). KPP Pratama East Medan in recording fixed assets is still manual, only in making financial reports on fixed assets contained in KPP Pratama Medan Timur it has been computerized (Andria, 2019). Calculation of depreciation of fixed assets using the straight-line method. So that in the process of making the report requires a lot of time and the resulting information is not accurate. Activities in processing depreciation of fixed assets are data storage, asset recording, and preparation of asset depreciation reports (SAGALA, 2020), (Margaretta, 2019).

At KPP Pratama Medan Timur there are also journal forms and ledgers that are in accordance with financial accounting standards because the bookkeeping at KPP Pratama Medan Timur already has a profit and loss report and balance sheet (Ancient, 2018), (Ikhsan, 2018).

2. RESEARCH METHOD

2.1. Existing System Analysis

In completing this thesis the author uses 2 (two) study methods, namely:

a. Field Study

Is a method that is carried out by conducting direct studies in the field to collect data, namely direct observation to the study location. The data collection techniques carried out by the author are: Observation (Observation), Is one method of data collection that is quite effective for studying a system. Its activities are by direct observation of ongoing activities, namely the activity of recording fixed asset data. Samples, taking samples of the data needed, especially data on fixed assets. For example, data on depreciation of fixed assets found in KPP Pratama Medan Timur.

b. Library Studies (Library Research)

The author conducts a literature study to obtain data related to thesis writing from various reading sources such as: books on information systems and Vb.Net applications, SQL Server, and others.

The system design procedure can be broken down into several stages, namely Research Objectives, Analysis stage, Specifications, Design stage and Implementation stage, Verification and Validation stage. And the activities carried out at each stage are as follows:

a. Research targets/objectives

The research target was carried out to create an application that could facilitate the performance of KPP Pratama Medan Timur employees in processing fixed asset depreciation data and producing more accurate fixed asset depreciation reports for each period.

b. Needs Analysis

Contains things that must exist in the results of the design in order to be able to solve existing problems according to the purpose. Some of the things that must be fulfilled are: There is an application that is run to carry out the process of recording depreciation of fixed assets, There is a database to store data on fixed assets.

c. Specification

Contains specifications for the designed tools, components, test equipment used and block diagrams of the equipment to be designed. The system design uses the Vb.Net programming language, SQL Server database. Computer specifications used by Intel Celeron, RAM 502.

d. Design and Implementation

Contains the steps taken in making the tool as well as the stages of testing carried out for each designed equipment block. Analyze some of the errors that exist in the old system. Doing new application testing to avoid errors. Perform maintenance on the new system if something goes wrong.

e. Validation

Contains the steps taken when testing the equipment as a whole, the quantities to be tested, and measures to assess whether the tool is working properly according to specifications. After the application is created, it will then be run on the computer if it is appropriate and running properly. Run new applications to be tested on old systems and perform system maintenance. See the results of information from applications that are made with the specifications of the computer used.

2.3 Location

This research was conducted at the general sub-section of KPP Pratama Medan Timur which is located at Jl. Like Mulia No. 17 A Medan.

3. RESULTS AND DISCUSSIONS

The results of the research conducted are a software accounting information system for depreciation of state property using the straight line method at KPP Pratama Medan Timur which is in accordance with the previous design form.

3.1 Results Display

The results of the program display are the results of research on program interface design. The results obtained from designing this software are as follows;

a. Login Form display

The Login Form is the first form that appears when the software is executed. This form is an entry form that is used by the user to interact with the Accounting Information System software for Depreciation of Property Using the Straight Line Method at KPP Pratama Medan Timur. By inputting the user name and password, the user can access this program according to the form they need. The appearance of the login form looks like the following image:



Figure 1: Display Login Form

b. Display Main Menu Form

The initial page contains menus, asset forms, supplier forms, purchasing (acquisition) forms, fixed asset list reports, fixed asset depreciation/period, fixed asset depreciation journals, and logout. The main menu display form is shown in Figure 2.



Figure 2 Main Menu Display

c. Asset Form

The display of the asset form is a display on the application to enter the asset code, name of asset, type of asset, and unit. In this menu the user only inputs the asset code, asset name, asset type, and unit. The display form of the asset form is shown in Figure 3.

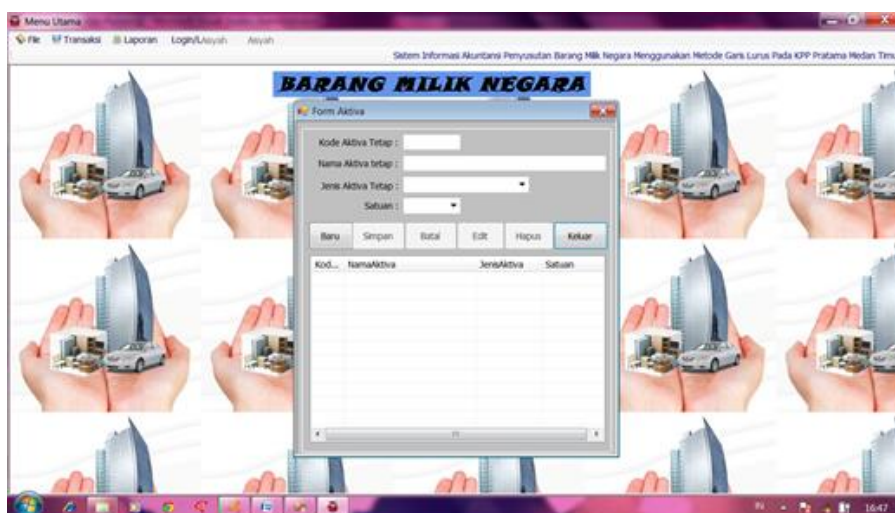


Figure 3: View Asset Form

d. Supplier Forms

The supplier form display is a display on the application to enter the supplier code, supplier name, address, and telephone. In this menu the user only inputs the supplier code, supplier name, address and telephone. The display form for the supplier form is shown in Figure 4.

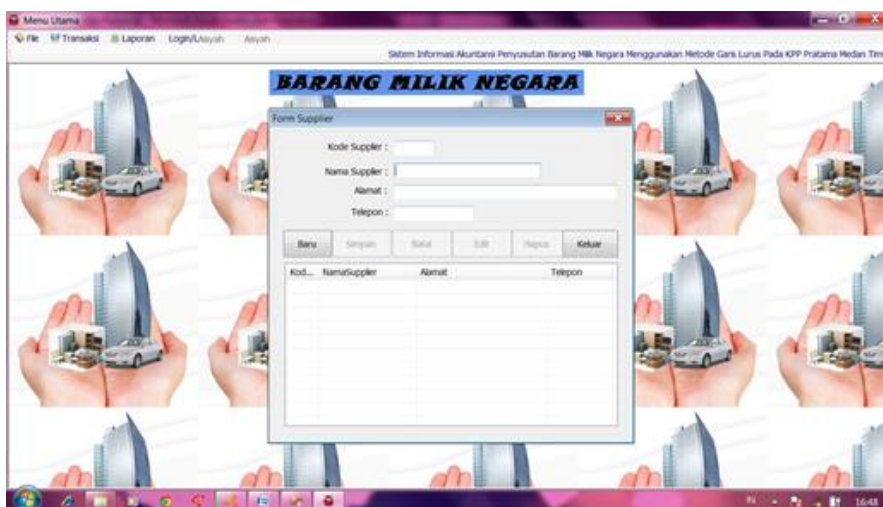


Figure .4: View Supplier Form

e. Purchase Form (Acquisition)

The display of the purchase (acquisition) form is a display on the application to enter invoice no., date of acquisition, supplier code, supplier name, asset code, asset name, acquisition price, amount, and economic value. In this menu the user only inputs the invoice number, date of acquisition, supplier code, supplier name, asset code, asset name, acquisition price, amount, and economic value. The display form for the purchase (acquisition) form is shown in Figure 5.

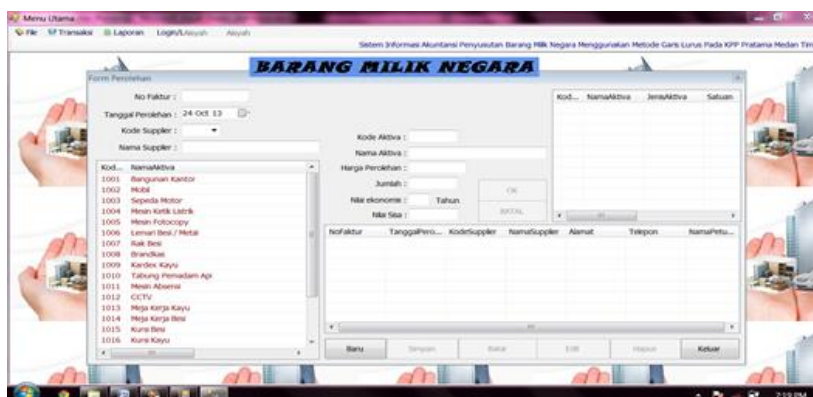


Figure 5 :Display of Purchase Form (Acquisition)

f. Fixed Asset List Form

The display of the fixed asset list form is the display of the fixed asset list report which has previously been inputted in the asset form containing the asset code, asset name, asset type, and unit. In this menu the user only inputs the asset code, asset name, asset type, and unit. The display form for the list of fixed assets is shown in Figure 6.



Figure 6: Display of Fixed Assets List Form

g. Display of Fixed Assets Depreciation Form

This display contains a menu for depreciation of fixed assets per period and a menu for printing reports on depreciation of fixed assets. The display looks like in Figure 7.



Figure 7 :Display of Fixed Assets Depreciation Form

h. Display of Fixed Assets Depreciation Report Per Period

The display of the depreciation report for fixed assets for this period contains the acquisition date, supplier name, asset code, asset name, type of asset, unit, unit price, amount, acquisition price, economic value and the results of depreciation calculations according to the straight-line method. The display of the depreciation report for fixed assets per period looks like Figure 8 below:

**KPP PRATAMA MEDAN TIMUR
LAPORAN PEROLEHAN AKTIVA TETAP/PERIODE**

PERIODE : 01-Jan-2009 s/d 24-Oct-2009

No	Tanggal Perolehan	Nama Supplier	Kode Aktiva	Nama Aktiva	Jenis Aktiva	Satuan
30001	01-Januari-2009	CV. Perabot Pesona	1006	Lemari Besi /Metal	Perabot Furniture	Buah
30002	04-February-2009	CV Bahagia	1001	Bangunan Kantor	Gedung	Unit
30003	10-March-2009	CV Indah	1011	Mezin Abammi	Peralatan Kantor	Buah
30004	24-October-2009	Honda	1003	Sepeda Motor	Kendaraan	Unit

Aler	Kode Aktiva	Nama Aktiva	Jenis Aktiva	Satuan	Harga Satuan	Jumlah	Harga Perolehan	Nil
1.Pesona	1006	Lemari Besi /Metal	Perabot Furniture	Buah	5.000.000	1	5.000.000	5.000.000
	1001	Bangunan Kantor	Gedung	Unit	300.000.000	1	300.000.000	300.000.000
	1011	Mezin Abammi	Peralatan Kantor	Buah	3.000.000	2	6.000.000	3.000.000
	1003	Sepeda Motor	Kendaraan	Unit	12.000.000	2	24.000.000	3.000.000
							332.000.000	

MEEDAN 24-October
KPP PRATAMA MED
Kppata Kantor

Morlani Lumban Tobin
NIP. 19580228197910

Fig.8 Display of Fixed Assets Depreciation Report Per Period

i. Display of Fixed Assets Depreciation Journal Report

The display of the depreciation journal report for fixed assets contains the evidence number, asset code, type of asset, acquisition price, economic life, salvage value and the results of depreciation calculations according to the straight-line method. The display of the fixed asset depreciation journal report looks like Figure 9.

Menu Utama - []
 File | Transaksi | Laporan | Logikayah | Aiyah
 Sistem Informasi Akuntansi Penyusutan Barang Milik Negara Menggunakan Metode Garis Lurus Pada KPP Pratama Medan Timur

BARANG MILIK NEGARA

KPP PRATAMA MEDAN TIMUR
 LAPORAN PENYUSUTAN AKTIVA TETAP

TANGGAL LAPORAN : 02-November-2013

No	Tanggal Perolehan	Periode Perhitungan	Uraian	Debet
30001100	01-January-2009	02-November-2013	Harga Perolehan Lemari Besi / Metal	5.000.000
			Penyusutan Lemari Besi / Metal Tahun ke 1	0
			Penyusutan Lemari Besi / Metal Tahun ke 2	0
			Penyusutan Lemari Besi / Metal Tahun ke 3	0
			Nilai Akhir Buku	5.000.000
30002100	04-February-2009	02-November-2013	Harga Perolehan Bangunan Kantor	300.000.000
			Penyusutan Bangunan Kantor Tahun ke 1	0
			Penyusutan Bangunan Kantor Tahun ke 2	0
			Nilai Akhir Buku	300.000.000
30003101	10-March-2009	02-November-2013	Harga Perolehan Mesin Absensi	3.000.000
			Penyusutan Mesin Absensi Tahun ke 1	0
			Nilai Akhir Buku	3.000.000
30004100	24-October-2009	02-November-2013	Harga Perolehan Sepeda Motor	24.000.000

Scanning AIS RAY #3
 Status -> NO Virus Detected.
 Progress -> 100%
 OK [O] | Explore

Menu Utama - []
 File | Transaksi | Laporan | Logikayah | Aiyah
 Sistem Informasi Akuntansi Penyusutan Barang Milik Negara Menggunakan Metode Garis Lurus Pada KPP Pratama Medan Timur

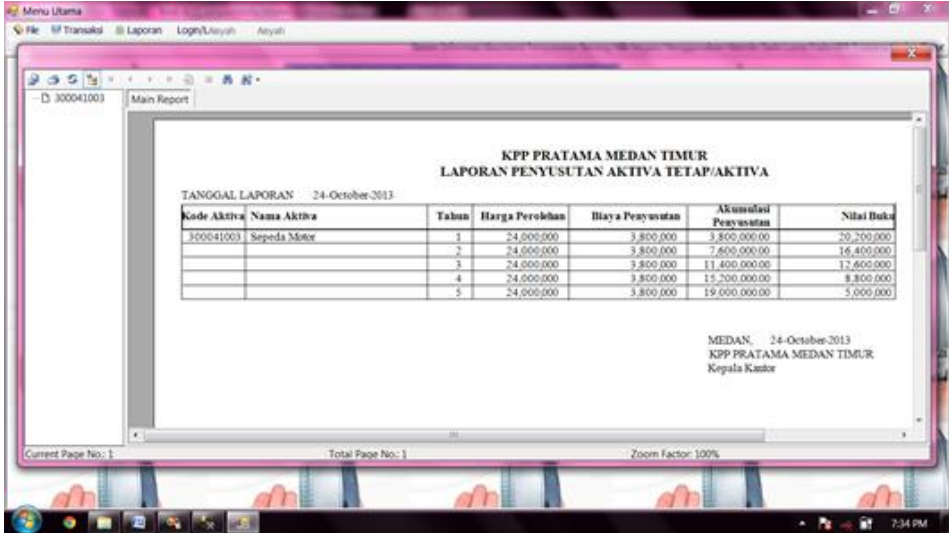
BARANG MILIK NEGARA

Tanggal Perolehan	Periode Perhitungan	Uraian	Debet	Kredit
01-January-2009	02-November-2013	Harga Perolehan Lemari Besi / Metal	5.000.000	0
		Penyusutan Lemari Besi / Metal Tahun ke 1	0	1.333.333
		Penyusutan Lemari Besi / Metal Tahun ke 2	0	1.333.333
		Penyusutan Lemari Besi / Metal Tahun ke 3	0	1.333.333
		Nilai Akhir Buku	5.000.000	3.999.999
				1.000.001
			5.000.000	5.000.000
04-February-2009	02-November-2013	Harga Perolehan Bangunan Kantor	300.000.000	0
		Penyusutan Bangunan Kantor Tahun ke 1	0	140.000.000
		Penyusutan Bangunan Kantor Tahun ke 2	0	140.000.000
		Nilai Akhir Buku	300.000.000	280.000.000
			300.000.000	280.000.000
10-March-2009	02-November-2013	Harga Perolehan Mesin Absensi	3.000.000	0
		Penyusutan Mesin Absensi Tahun ke 1	0	2.500.000
		Nilai Akhir Buku	3.000.000	2.500.000
			3.000.000	500.000
			3.000.000	3.000.000
24-October-2009	02-November-2013	Harga Perolehan Sepeda Motor	24.000.000	0
		Penyusutan Sepeda Motor Tahun ke 1	0	3.800.000
		Penyusutan Sepeda Motor Tahun ke 2	0	3.800.000
		Penyusutan Sepeda Motor Tahun ke 3	0	3.800.000
		Penyusutan Sepeda Motor Tahun ke 4	0	3.800.000
		Penyusutan Sepeda Motor Tahun ke 5	0	3.800.000
		Nilai Akhir Buku	24.000.000	19.200.000
			24.000.000	4.800.000
			24.000.000	19.200.000

Figure 9: Display of Fixed Assets Depreciation Journal Report

j. Display of Fixed Assets Depreciation Report

The display of this fixed asset depreciation report contains the number, date of acquisition, calculation period, description, debit, credit and depreciation calculation results according to the straight-line method. The display of the fixed asset depreciation report looks like Figure 10.



KPP PRATAMA MEDAN TIMUR
LAPORAN PENYUSUTAN AKTIVA TETAP/AKTIVA

TANGGAL LAPORAN 24-October-2013

Kode Aktiva	Nama Aktiva	Tahun	Harga Perolehan	Biaya Penyusutan	Akumulasi Penyusutan	Nilai Buku
300041003	Sepeda Motor	1	24.000.000	3.800.000	3.800.000,00	20.200.000
		2	24.000.000	3.800.000	7.600.000,00	16.400.000
		3	24.000.000	3.800.000	11.400.000,00	12.600.000
		4	24.000.000	3.800.000	15.200.000,00	8.800.000
		5	24.000.000	3.800.000	19.000.000,00	5.000.000

MEDAN, 24-October-2013
KPP PRATAMA MEDAN TIMUR
Kepala Kantor

Current Page No: 1 Total Page No: 1 Zoom Factor: 100%

Figure 10. Display of Fixed Assets Depreciation Report

3.2 Discussion

The results of the application of the depreciation accounting information system for state property at KPP Pratama Medan Timur is to provide convenience to employees in the general sub-section in presenting information on depreciation of fixed assets for each period. In this application, the author uses the VB.Net programming language with SQL Server database to view depreciation reports on fixed assets for each period.

At this stage it also explains how the results of the system evaluation are carried out. Black box testing is a testing method in which the assessment of the application lies not in the specification of the logic/function of the application, but in input and output. With the various inputs provided, it will be evaluated whether a system / application can provide output that is in accordance with the expectations of the tester.

4. CONCLUSION

After completing the design of the State Property Depreciation Accounting Information System using the Straight Line Method at KPP Pratama Medan Timur, the authors draw the following conclusions: This system generates fixed asset data reports, fixed asset depreciation reports per period and fixed asset depreciation journal reports. Calculation of depreciation of fixed assets at KPP Pratama Medan Timur can be done quickly and generates an accurate report on calculating depreciation of fixed assets. With the new system, the general sub-section can report depreciation of fixed assets to the leadership effectively and efficiently.

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