ABSTRAK

Galih Pangesti 2026, Implementasi Sistem Pencatatan Penjualan dan Persediaan Berbasis Excel untuk Menentukan Peredaran Bruto sebagai Dasar PPh Final UMKM Konveksi Atan Apparel. Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA., CRMP. (II) Ahmad Nur Aziz, S.Pd., M.Ak

Penelitian ini bertujuan menganalisis sistem pencatatan penjualan dan persediaan pada Konveksi Atan Apparel serta mengevaluasi keakuratannya dalam menentukan peredaran bruto sebagai dasar PPh Final. Penelitian menggunakan pendekatan kualitatif deskriptif dengan rancangan studi kasus, melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa sebelum penerapan sistem, pencatatan masih dilakukan secara sederhana dan belum terintegrasi sehingga rawan kesalahan. Sistem berbasis *Microsoft Excel* yang dikembangkan berhasil mengintegrasikan lima *sheet*, yaitu Dashboard, Penjualan, Arus Kas, Persediaan, dan HPP, sehingga mampu menghasilkan informasi omzet, peredaran bruto, hingga estimasi PPh Final secara otomatis dan *real-time*. Perbandingan data omzet bulan Mei antara pencatatan manual dan hasil sistem menunjukkan adanya selisih yang disebabkan oleh perbedaan metode perhitungan harga jual, bukan karena kesalahan sistem. Sistem juga menghitung estimasi PPh Final secara otomatis berdasarkan tarif 0,5% atas peredaran bruto yang melebihi Rp500.000.000 per tahun pajak, sehingga menghasilkan informasi yang lebih akurat dan andal sebagai acuan perhitungan pajak Konveksi Atan Apparel.

Kata Kunci: Pencatatan Penjualan dan Persediaan, *Microsoft Excel*, Peredaran Bruto, PPh Final UMKM

ABSTRACT

Galih Pangesti 2026, Implementation of an Excel-Based Sales and Inventory Recording System to Determine Gross Revenue as the Basis for Final Income Tax for the Atan Apparel Garment MSME. Final Project. D3 Tax Management Program, Faculty of Economics and Business, PGRI University of Madiun. Advisors: (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA., CRMP. (II) Ahmad Nur Aziz, S.Pd., M.Ak

This study aims to analyze the sales and inventory recording system at Atan Apparel and evaluate its accuracy in determining gross revenue as the basis for calculating final income tax. This study employs a descriptive qualitative approach using a case study design, which involves observation, interviews, and documentation. The results indicate that prior to the implementation of the system, record-keeping was still conducted in a simple and non-integrated manner, making it prone to errors. The Microsoft Excel-based system that was developed successfully integrated five worksheets—Dashboard, Sales, Cash Flow, Inventory, and Cost of Goods Sold—enabling the system to automatically generate real-time information on revenue, gross sales, and estimated final income tax. A comparison of May revenue data between manual records and the system's results revealed a discrepancy caused by differences in the method of calculating selling prices, not by a system error. The system also automatically calculates the estimated final income tax based on a 0.5% rate applied to gross revenue exceeding Rp500,000,000 per tax year, thereby providing more accurate and reliable information as a reference for Konveksi Atan Apparel's tax calculations.

Keywords: *Sales and Inventory Recording, Microsoft Excel, Gross Revenue, Final Income Tax for MSMEs*