



REVIEW OF THE IMPLEMENTATION OF INVENTORY ACCOUNTING SYSTEMS BY PER-02-BC-2019 IN RECEIVER FACILITIES IMPOR THE PURPOSE OF EXPORT (KITE)

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ABSTRACT

INFO ARTICLES

Review Of The Implementation Of Inventory Accounting Systems By Per-02-Bc-2019 In Receiver Facilities Facilities Impor The Purpose Of Export (KITE)

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Ease of Import for Export Purposes (KITE) is a government facility to export growth by manufacturing companies. Given this facility, of course, through several conditions that must be met, including the Inventory Information System model owned by the company that must be computerized and accessed by Customs and Excise as required in Per-02 / BC / 2019.

This study aims to examine the suitability of the inventory information system owned by the company receiving the facility (KITE), which is PT Batara Indah. PT Batara Indah registered as one of the companies using the KITE facility since 2014.

The research method used is the descriptive qualitative method through document study. Information gathering is done through desk studies and discussions with related parties in the company.

The results showed that PT Batara Indah had implemented an Integrated Inventory Accounting Information System model. If referring to the expected Directorate General of Customs and Excise regulation, PT Batara Indah has complied with the law.

Keywords: company inventory system KITE facilities

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INTRODUCTION

The background of this research due to setting the utilization of computer-based information technology-related inventory. In the Regulation of the Director-General of Customs and Excise (DJBC) on Tempat Penimbunan Berikat (TPB) or for Export Purpose (KITE). It requires the same understanding and perception between DJBC and the company about the IT Inventory that DJBC wants and that the company must utilize.

Quoted from Nagoro (2020) in <http://www.pajak.go.id/id/article/dissecting-kite-one-criteria-recipient-tax-incentive>, it is stated that the meaning of KITE refers to

Article 1 KMK-580 /KMK.04/2003 concerning Management of Ease of Imports for Export Purposes and/or Control is the granting of exemption and reimbursement of Import Duty (BM) and / or Excise and PPN and PPnBM. These are not collected on imported goods and/or materials to be processed, assembled, or attached to other goods whose products are primarily for export. In brief, KITE is defined as a facility provided to taxpayers in the context of importing raw materials for re-export purposes in the form of returns and/or exemption from Import Duty or Excise, until PPN and PPnBM are not collected.

Yustisia (2019) that there are several criteria for manufacturing companies that are allowed to use the KITE bag facility, namely:

1. Has a type of business in the form of the manufacturing industry.
2. Have proof of ownership or evidence of control that is valid for a minimum of three years over the location used for production activities, storing Goods and Materials, and Production Results.
3. Having an adequate internal control system.
4. Utilizing a computer-based inventory information system (IT Inventory) for goods management, which is linked to customs documents and can be accessed by the Directorate General of Customs and Excise (DJBC).

This research aims to examine the inventory accounting information system's application as determined by DJBC at companies receiving KITE facilities. The object of this research is PT Batara Indah. It has utilized KITE facilities in its business activities.

LITERATURE REVIEW

According to Rinaldi (2015), Accounting Information Systems (AIS), an information system-based computer from the end of the financial data processing's associated with the transaction data in the accounting cycle and presenting it in financial reports to management company. Furthermore, it explained that the components of the Accounting Information System, among others, consist of:

1. Trained Human Resources (HR) who understand accounting and finance's business processes in general, such as accounting.
2. Financial and Accounting Procedures
3. Financial Data Form to record all financial activities, including cash transactions, inventories, receivables, fixed assets, payables, sales, and expenses.
4. Accounting Software, for example, MYOB, zahiraccounting, Oracle Finance.
5. Hardware in the form of a set of computers connected to the network (Network) and other supporting accessories' completeness.

Utami (2020) states that SIA is a financial system that provides information with the following functions:

1. Collect all data on the company's business activities and store the data effectively and efficiently. Also, SIA can record all resources that affect the business and all related parties. With this function, there will be nothing in the company that is not listed.
2. Retrieving the required data from various document sources relating to business activities. The data stored will be easier to retrieve because of every detail of the data recorded with SIA.
3. Create and record transaction data correctly in journals required in the process of the militancy account according to the order and the transaction date.

Transaction record aims to make the need to check all the transactions so that in case of a mistake can be corrected easily and can know the cause quickly.

4. Converting a set of data into financial information the company needs. This information is in the form of financial reports both manually and online, required by all parties.
5. As a financial control system so that fraud does not occur. With this system, company finances are tracked with certainty because of a complicated accountability system. This function can safeguard company assets and reduce the risk of embezzlement of purchases by all related parties.

Following this research's object is AIS in manufacturing companies, AIS can consist of main AIS and supporting AIS. Mentioned by Karmawan (2017), that the AIS of manufacturing companies which includes the main AIS and supporting AIS, namely:

1. AIS Principal, designed to process transactions into a financial report.
2. Accounts Receivable AIS, intended to process accounts receivable transactions and reduce receivables.
3. SIA Debt, designed to process debit transactions and reduce debt.
4. Salary and Wage SIA, designed to process salary/wage calculation transactions and their payments.
5. SIA Cash, designed to process cash receipts and cash disbursements transactions.
6. AIS Inventory, designed to process transactions increase or decrease inventory.
7. SIA Costs, designed to process production cost management transactions.
8. Fixed Asset AIS is designed to process transactions for increasing or decreasing fixed assets.

Further research focused on SIA Stocks pad a manufacturing company, as nowhere mentioned in point six (6). The AIS on stock, designed for clicking if the transaction increases or shortages.

Sach company's movement production activities would require supplies. Effective and efficient processing of raw material supplies is essential because it is associated with saving company production costs and can increase profits (Widianti and Asyik, 2017).

Quoted from <https://www.proweb.co.id/articles/mgacc/inventory-manufacturer.html>, that a manufacturing company is a company that converts raw materials into finished goods. Accounting is known as inventory or inventory as raw materials, work in process, and finished goods. The expertise of Managerial Accounting is needed to make accurate calculations so that companies can determine accurate selling prices, compete in the market, and bring profits to the company.

Priharto (2020) states that a company engaged in various fields always needs an accounting information system or SIA. It is because the AIS contains a useful process for reporting the company's financial condition, which is true and accurate for all rights holders who need it. This process is related to information technology to advance business and business. AIS can make it easier for companies to carry out company activities. Accurate and accurate information in the accounting information system will drive production costs more effective and efficient.

SIA is an integration of various transaction processing systems in the company, which was known as Electronic Data Processing (EDP). Transaction data processing

systems in companies work in different organizational functions, especially at the operational level (Wulandari, 2019).

Utami (2020) concludes that SIA is a system consisting of various forms, notes, and reports that have been prepared and produce financial information that is needed by the company. Thus company management can see finances clearly through the system. Also, the government can control the performance of the technique used. In the past, accounting records used a manual method. However, with the development of the times, currently, most AIS uses automation.

Furthermore, it said that if the company implements a computerized inventory accounting information system, the benefits obtained include the company obtaining accurate information about the value and position of the inventory accounting information system, with the inventory recording and reporting system. It is essential information in making decisions about the time and quantity of raw materials that must be ordered immediately to meet the company's operations' needs.

The need for the system wants Dalian inventory to appear for their problems early that companies may face in the form of the excess or shortage (Sutarman, 2003). The accounting information system used by a company depends on the scale of its business. With the want, Dalian fair and orderly manage material necessary inventory, the company's head would lay reports benefits to improve its efficiency and effectiveness. By knowing the company's health and whether to avoid abuses of authority that led to the company's assets or not, the accounting information system inventory can also help leaders company to take decision-and accountability in leading the company.

Likewise, the manufacturing companies that use raw materials from material import with the KITE facility must empower inventory information system-based computer (IT Inventory). It is essential to manage goods connected with customs documents and accessed by the Directorate General of Customs Excise (DJBC). The goal is DJBC as waiters and traffic wardens goods are also using the technology of the information in supervising the company receiving fiscal facilities. Due to computer-based information technology by companies receiving facility, DJBC fiscal is used as part of the service and the overall supervision.

Quoted from Per -2 / BC / 2019 regulation, DJBC does not require companies to create a new IT Inventory system. For companies that already have an IT Inventory, it is sufficient to make adjustments to the IT Inventory according to the regulations regarding the provision of KITE and KB facilities. Adjustments must be made in the addition of a field of data type, number, and customs document date. It provides access to DJBC limited to reports - the reports generated IT Inventory related to customs activities. DJBC ensures that access to the report will only benefit DJBC and provides data access confidentiality.

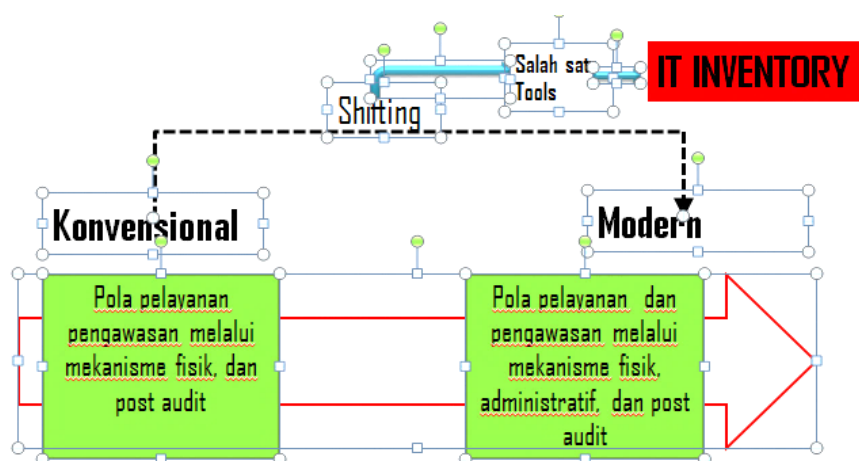


Figure 1. Inventory Concept on Service Patterns and DJBC Supervision, especially at TPB and KITE

The TPB and KITE IT Inventory Guidelines (Attachments 1 and II) contain monitoring IT Inventory information, the criteria & procedures, designing, manufacturing, adjusting IT inventory, mechanisms for entering goods, releasing goods, and reporting after implementing the IT list. It also can be used as a detailed guide for DGCE employees while assisting, testing, and assessing IT inventory to update your company profile, provide services, and supervision more proportionally. Meanwhile, it is in designing or adjusting the IT Inventory owned by the company with the criteria required to utilize TPB and KITE facilities for companies.

Quoted from <https://bsc.co.id/ideas/peraturan-terbaru-dbjc-tentang-aplikasi-it-inventory-bea-cukai-untuk-kamatan-berikat/>, it stated that the new Directorate General of Customs and Excise (DJBC) just published new rules on bonded zones. This bonded area rebranding has a fundamental change which aims to provide assurance and convenience to service users. This bonded zone contained in the Regulation of the Minister of Finance Number 131 / PMK.04 / 2018, and Regulation of the Director-General of Customs and Excise number PER-19 / BC / 2018 regarding Bonded Zone Management. Some of these changes are the existence of information technology for managing the income and expenditure of goods (IT Inventory), a subsystem of the accounting information system that produces financial statement information.

The addition of a provision whereby the IT Inventory system must be a subsystem of the accounting system is a new thing that needs to be taken into account by companies that have bonded zone permits or that will apply for such licenses. IT inventory must at least meet the following criteria:

1. It used for registration: importation of goods, expenditures, interests in the process of production (work in process), the adjustment (adjustment), and the results of the census (stocktaking) continuously and real-time.
2. Can generate reports in the form of:
 - a. Report on the entry of goods per customs document.
 - b. Goods release report per customs document.
 - c. Work-in-progress position report (WIP).
 - d. The accountability report for the mutation of goods consists of raw materials and supporting materials, mutations of finished goods, mutations of waste and *scrap*, and office machines and equipment.

By using the IT Inventory and CCTV systems for controlling the entry and release of goods, the IT Inventory can be accessed and monitored by Customs and Excise officers 24 hours a day.

Quoted from Mulawarman (2017), the notion of a computer-based information system (CBIS) itself is a method of processing data into quality information and used as a tool that supports decision making, coordination, and control as well as visualization and analysis. Computer-based information systems are used to describe five subsystems namely Accounting Information System (AIS), Management Information System (MIS), DSS Decision Support System (DSS), Office Automation (OA), Expert System (ES)

METHODOLOGY

The study is a study of the System Information Accounting for Inventories were carried out by the company the facility Ease Import Destination Export (KITE). With reference, System Information Stock-Based Computer To Company Recipient Facility Place stockpiling Bonded d an Ease Import Destination Export (KITE) issued by the Directorate General Customs and Excise. This study used a qualitative descriptive method through document study.

The analysis was carried out by way of comparison process SIA Stocks that do companies with theories of System Information Accounting and Regulatory Directorate General of Customs and Excise (DJBC). By conducting a demonstration of the system to see the possibility of the system's inaccessibility by the parties concerned, in terms of this DJBC.

Data and information collection are carried out through desk studies and other information, such as information through internet browsing and discussions with related parties.

RESEARCH RESULT

From the Directorate General of Customs and Excise, the Import Facility for Export Purposes is the granting of exemption and/or return of Import Duty (BM) and/or Excise, and PPN and PPnBM are not collected on imported goods and/or materials to be processed, assembled, or installed on goods. Others whose proceeds are primarily for export.

Following the Regulation of the Minister of Finance of the Republic of Indonesia Number 177 / PMK.04 / 2016 concerning Exemption from Import Duty and Free Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods on Imported Goods and/or Materials, and/or Machines Conducted by Small and Medium-sized Industries With the Purpose of Export, granting Import Ease for Export Purposes divided into two, namely:

1. Import duty exemption and import VAT facilities are not collected on imported raw materials to be processed, assembled, installed, and exported.
2. Import duty refund facility for imported raw materials to be processed, built, installed, and shipped. Understanding Duties included additional duties such as anti-dumping duties, retaliatory duties, customs entry safeguards, and duties in return.

Fasilitas, this will be given to the agency of venture export-oriented manufacturing industries and has had NIPER. NIPER or Company Identification Number itself is an identification number provided to the company to take advantage of KITE facilities. NIPER is obtained from the Regional Office or Main Service Office (KPU) that oversees the location of the factory or processing site and must meet the requirements and criteria specified in the issuance of NIPER as stipulated in PER-04 / BC / 2014 for NIPER Exemption and PER-05 / BC / 2014 for NIPER Refund. The

NIPER then changed to a Business Identification Number (NIB) as contained in the Minister of Finance Regulation Number 160 / PMK.04 / 2 018.

Quoted from the Ministry of Finance of the Republic of Indonesia's guidebook, the Directorate General of Customs and Excise (2014). Computer-Based Information Systems Supplies For The recipient company facilities, Bonded Hoarding And Company for Export Purpose (KITE), explained:

1. Legal Foundation.

The legal basis for the Computer-Based Inventory Information System is as follows:

- a. Regulation of the Minister of Finance Number 138 / PMK.04 / 2007 concerning Bookkeeping's Implementation in the Customs sector. This regulation describes the obligations for importers, exporters, TPB entrepreneurs, TPS entrepreneurs, PPJK, and Transportation Entrepreneurs to carry out books following the applicable Financial Accounting Standards in Indonesia. Bookkeeping here done manually or electronically. This regulation also requires companies to:
 - 1) administration of per stocks of goods on hand;
 - 2) If the company gets customs facilities, the company must administer its supplies that are made in such a way so that it is known about the goods that are granted customs facilities.
- b. Article 3 Regulation of the Minister of Finance Number 176 / PMK.04 / 2013 and Number 177 / PMK.04 / 2013 concerning Ease of Import for Exemption and Return of Export Purposes
- c. Article 3 paragraph (2) letter b Regulation of the Director-General of Customs and Excise Number: PER-04 / BC / 2014 and Number PER-05 / BC / 2014 concerning the Procedure for Ease of Import Facilities for Export Purposes of Exemption and Return. This Article regulates the obligations of companies receiving KITE facilities to have IT Inventory and IT Inventory criteria that must fulfill.
- d. Likewise, Permekeu 160 /PMK.04/2 018 Regarding Exemption from Import Duty and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods on Imported Goods and Materials to be Processed, Assembled or Installed on Other Goods for Exported and Per-02 / BC / 2019 concerning Monitoring and Evaluation Procedures of Recipients of Following Storage Facilities and Recipients of Import Facilities for Export Purposes.

PT Batara Indah has a system and procedure for purchasing raw materials. Starting from the raw material stock report carried out by the warehouse for storing raw materials. The warehouse department's mechanism makes purchase requisition documents with the approval of the accounting department and the head of the factory. The process has been running and communicated well.

The flow of information at PT Batara Indah comes from the lowest to the highest level and/or vice versa. For example, a bill of materials made and presented by the Production Planning and Inventory Control (PPIC) as operations management will give an order to the material warehouse division to issue raw materials purchased by the purchasing division for production meet sales requests. The bill of material is given to the warehouse's head to be distributed to the warehouse operator team as operations personnel in each division. There is a warning system if an error occurs in the automatic transaction process. A warning will appear on the computer screen, and the management will read it.

PT Batara Indah has implemented a computerized system with Microsoft SQL Server and Microsoft Dynamics NAV applications. Navision is a Microsoft product

relational database management system (RDBMS) whose primary query language is Transact-SQL, which implements the ANSI / ISO standard SQL used by Microsoft and Sybase. The advantage of the first Microsoft SQL Server is that it can work very well on all Windows operating systems, from Windows Xp, Vista, Seven, and eight various versions. Standard DynamicsNAV offers advanced functionality for distribution, manufacturing, and service management.

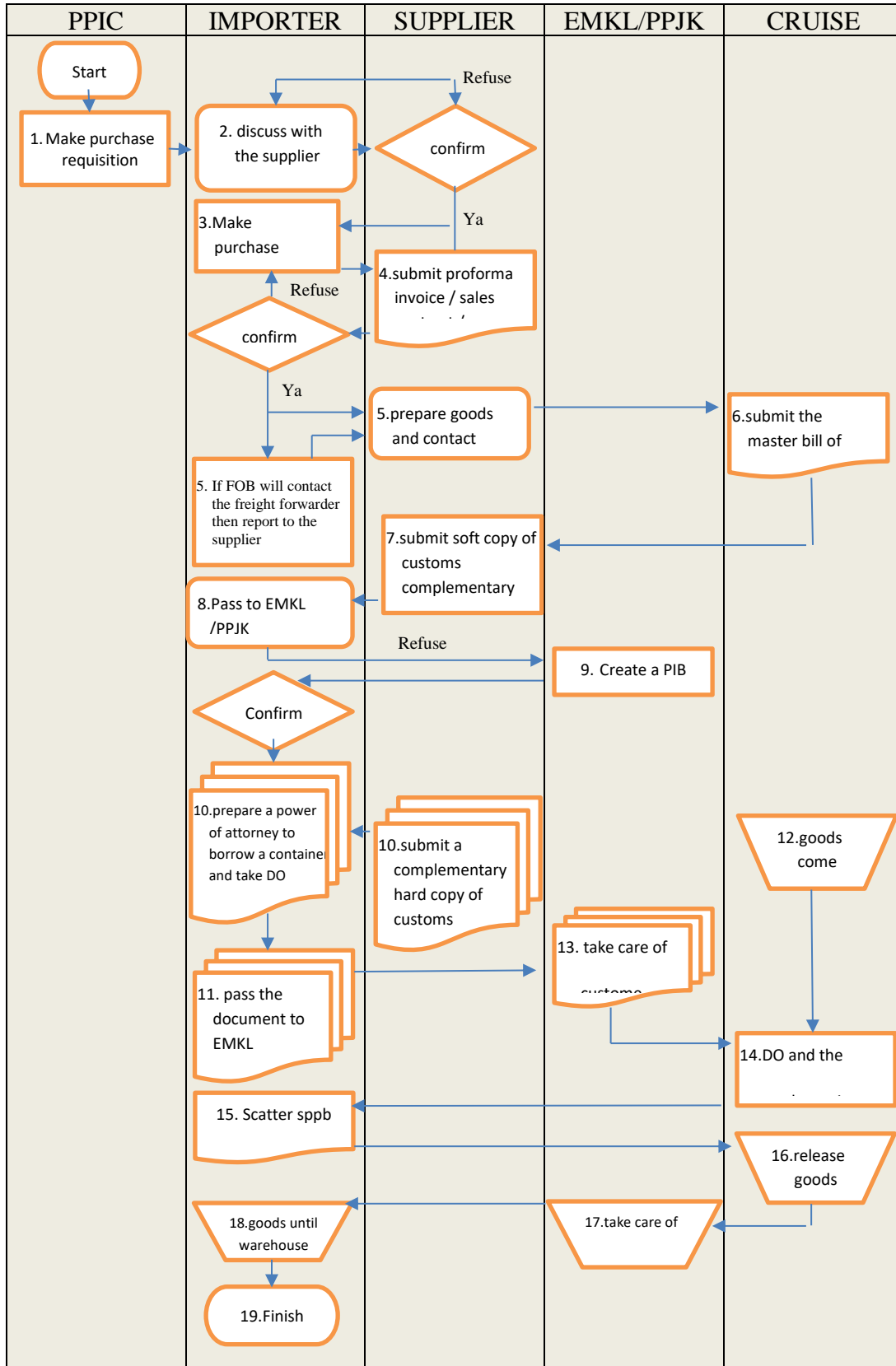


Figure 2. PT Batara Indah Import Process Flowchart
Source: PT Batara Indah

Since 2011, the company has produced stationery products under the Bantex brand, which previously imported, which are then distributed raw without being processed. Apart from selling domestically, PT Batara Indah has also exported its products to several countries in Europe, Asia, Australia, and Africa.

For its production needs, the company imports raw materials. to meet these needs. The company cooperates in purchasing raw materials with various suppliers from several countries such as Malaysia, Thailand, China, Taiwan, Singapore, the Netherlands, and the United States. In these import activities, the company utilizes several facilities to simplify the trading process, namely the Main Partner (MITA) facility since 2007 and the Ease of Import for Export Purposes (KITE) since 2013.

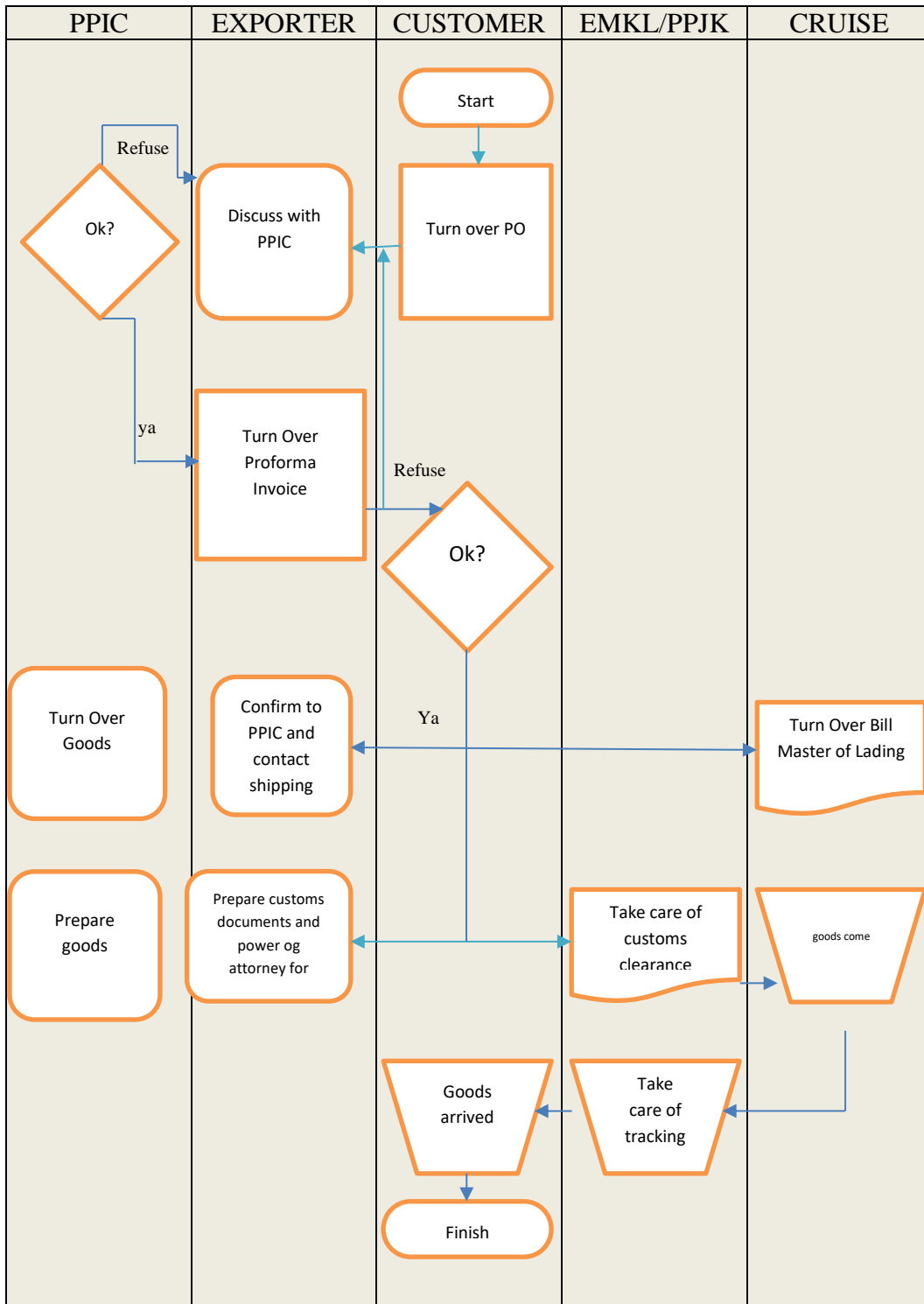
MITA of customs is an importer and/or exporter given special services in the customs sector (Surono, 2016: 5). Special services provided are convenience during customs clearance, namely goods can leave the port with relatively little or no customs inspection and direct unloading of imported goods without hoarding without submitting applications.

Meanwhile, the KITE facility, BM (Import Duty) that is paid, is BM (Import Duty) KITE (Ease of Import for Export Destinations), which will be returned when the imported raw materials processed into finished goods and then exported.

PT Batara Indah has been the recipient of FASI I it as KITE Returns (Against Export-Import Facility) since 2013. It is evidenced by the NIPER issued by the Directorate of Customs and Excise Regional Office of Tanjung Priok in Jakarta. In the use of customs facilities in the form of KITE, the accounting information system for the purchase of imported raw materials and the sale of finished export goods plays an important role. It is because the return KITE facility is a facility for returning import duties on import duty for raw materials imported by importers, which will then be processed for the production process of finished goods and exported.

Raw materials purchased by imports for processing finished goods for export must be reported to the Directorate of Customs and Excise. It also applies to items of export goods, and it is necessary to provide conversion data for the use of raw materials for making them. It is reported through the Customs and Excise Directorate website, namely <https://customer.beacukai.go.id/>, using the company user login.

With the KITE Facility, Refunds can be claimed if only imported raw material items and export items (including conversion of the *bill of materials*) have been reported to the Customs and Excise Directorate. If either of them has not been implemented, PT Batara Indah cannot file a claim for import duty return.



Flow chart
Export Procedure at PT Batara Indah

Making the bill of material conversion makes it easier for PT Batara Indah to make this claim. Because when it was made, the PPIC division, namely material planning, would break down the raw materials based on their acquisition (local or import) obtained from the purchasing accounting system at PT Batara Indah. Furthermore, the PPIC manager will submit a claim for the Return KITE facility by

referring to this data and export item data from the Export Division in an Export Notification Note document. The request has submitted a maximum of six months from the date of the paper.

CONCLUSIONS

1. That PT Batara Indah or a company which received the facility Ease of Import for Export Purposes (KITE), has met the requirements as indicated by the Directorate General of Customs and Excise, Ministry of Finance, which is characterized by the Company Registration Number. PT Batara Indah has also implemented its inventory system as required by DJBC.
2. That PT Batara Indah has implemented a computerized Inventory Accounting Information System. It is recommended by the Directorate General of Customs and Excise (DJBC). Also, PT Batara Indah already has an Inventory Information System. According to the regulations, the information system must have a reporting system capable of making reports in the form and format.
3. The company has made records of raw material inventories purchased by import and processed into finished goods for export orders and reported by the Production Plan Inventory Control (PPIC) manager with a maximum duration of six months from export sales activities to the Directorate of Customs and Excise by including a report of the two systems, including bill of material conversion, Import Declaration (PIB), Export Notification Note (NPE), invoice, Proof of State Revenue (BPN), and several other documents.
4. The information system implemented by PT Batara Indah has described the linkage of the entry of raw materials with import customs documents according to the origin of the raw materials and the association of production outputs with export customs documents by including data on the type, number, and date of the customs notification.

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