



Development of Real Time Transaction Based Android E-Ticket Application as Regional Tax Monitoring Facilities

Vicinthia Veren Sudrajat¹, Permata Ayu Rahmawati², M.Rizqika Brimadi H³
Department of Informatics Engineering, Bhayangkara Surabaya University, Indonesia

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ABSTRACT

Local entertainment attractions in the Kab. There are a lot of Probolinggo, this is not spared for the local government to apply an entertainment tax on the taxpayer sector according to the amount of income. However, there are still entertainment tax objects whose ticket sales use a manual system where tickets and taxpayer payments as well as SPTPD reports (Regional Tax Returns) are all written manually. One of them is the Ayu Rejeki Swimming Pool Tourism Object. This is considered ineffective on the part of the taxpayer, and the large amount of tax paid is less accurate on the part of the Probolinggo Regency regional government revenue agency. To overcome this, tax monitoring activities are carried out at the tax object so that the amount of tax deposit paid is in accordance with the results of ticket sales revenue for the tax object. In order to support monitoring activities, a special application was created for Pool Taxpayers Ayu Fortune in the form of Android-based e-Tickets and real-time transactions. The method used to create this e-Ticket application is the REST API; HTTP request methods GET, POST, PUT, and DELETE. The e-Ticket application, which has real-time transaction capabilities, directly records the number of transactions or income in the tax object to the regional tax monitoring dashboard (this will later become the taxpayer's e-SPTPD report) Kab. Probolinggo. This application is equipped with a ticket price master feature, can print tickets directly, and recap transactions/income globally, daily or monthly. Application testing that has been used states that the system records transactions in real time. So it can be concluded that the e-Ticket application is very profitable or very good for both parties with transaction efficiency and automatic SPTPD reports. The Probolinggo Regency regional government revenue agency will also benefit from increased accuracy of tax payments from taxpayers.

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Corresponding Author:

Vicinthia Veren Sudrajat,
Department of Informatics Engineering, Bhayangkara Surabaya University,
Jl. Ahmad Yani No. 114, Ketintang, City of Surabaya, East Java, Indonesia
Email: vicinveren@gmail.com

1. Introduction

Based on Law Number 23 of 2014 concerning Regional Government, they have great authority to plan, formulate, implement and evaluate development policies and programs that suit the needs of local communities (Sukmadewi, 2019). One of the government's powers today is the authority to manage regional potential and collect taxes from regional produce in order to fulfill the Regional Original Revenue (PAD) budget (Sukmadewi, 2019). This regional financial policy is directed at

increasing financial income in an area where this regional original income will later be used by each region to finance its regional needs. Local Own Revenue is income that is obtained by the region without the interference of foreign parties. This income can be said as a form of regional independence.

Regional taxes, which are one of the original regional revenues, are mandatory contributions made by individuals or regional head bodies without direct remuneration that can be forced and used to finance local government operations (Sukmadewi, 2019). It can be said that tax is one of the biggest sectors which still contributes more to the Regional Original Income (PAD).

Probolinggo Regency, which is an area with various local tourism objects, can explore several financial sources in the area, the entertainment tourism object sector is one of the mainstays of the local government in increasing Regional Original Revenue (PAD). The entertainment tax is one of the regional revenue sources that the Probolinggo Regency government relies on for development costs. Therefore, the Regional Government of Probolinggo Regency implements a regional tax monitoring program, with the hope that entertainment tax revenue is achieved in accordance with the targets set, and as one of the activities carried out in optimizing the achievement of local tax revenue targets. This activity is carried out by providing tax monitoring tool facilities to taxpayer entertainment business entities. especially for entertainment tourism business entities that are still in a manual system in their transactions. One of them is the Ayu Rejeki Swimming Pool entertainmenttax object.

So far, buying tickets to enter the Ayu Rejeki swimming pool has been done in the conventional way, namely the counter keepers record and give ticket papers to visitors who come. Therefore, to support the smooth running of tax monitoring activities, a monitoring tool was made in the form of an Android-based e-ticket application. By utilizing this increasingly advanced technology, the Ayu Rejeki tax object can use the e-ticket application for ticket purchase transactions, where the application is equipped with a real-time transaction recording feature, display of transaction recapitulation data per day, month and year, as well as accompanied by a print out ticket/receipt that can be given to visitors as proof of purchase. This e-ticket, which is a real-time transaction, sends sales transaction data by Ayu Rejeki to the regional tax monitoring dashboard or the BPKAD Probolinggo Regency select server directly.

Ayu Rejeki's real-time income figures are entered into a regional financial and tax management system called E-SPTPD (electronic-based local tax notification). E-SPTPD is defined as a system for online hotel, restaurant and entertainment tax reporting, with the aim of making it easier for taxpayers to fulfill their obligations. and also this becomes a system that can also be used to find out arrears and bills that must be paid off (Setiawan et al., 2020). The main goal of innovation is to avoid tax leakage and make it easier to make taxpayer payments and tax reporting to make it easier and more efficient in its implementation (Setiawan et al., 2020).

The focus in this study is the success factors of the role of an e-ticket application innovation as a tool that helps smooth reporting of entertainment taxpayer income to their business entities online to local government. The typical of this research is a descriptive analysis model, namely regular breakdown and the data that has been obtained is given an understanding and explanation so that it can be more easily understood by the reader.

2. Research Method

Probolinggo Regency has many tours that can be visited, one of which is the Ayu Rezeki Park tour which is located in Kerpangan Village, Leces District. Ayu Rezeki Park offers three rides that you can enjoy, namely a water park, a flower garden and children's games, as well as an Instagramable Cafe. To be able to enter this destination, the price of entry tickets for visitors is priced at a price that can be said to be cheap. E-ticketing is in the form of innovation in the field of e-commerce where the sales process of customer activities can process purchases without having to issue paper or conventional means, Electronic ticketing or E-ticketing is a way to document or record the ticket sales process, and all information regarding electronic ticketing is stored digitally in the system (Putri et al., 2020). E-ticketing is in the form of innovation in the field of e-commerce where the sales process of customer activities can process purchases without having to issue paper or conventional means, Electronic ticketing or E-ticketing is a way to

document or record the ticket sales process, and all information regarding electronic ticketing is stored digitally in the system (Putri et al., 2020). API (application programming interface) consists of documentation consisting of interfaces, functions, classes, structures, and so on to build software. With this API, then make the programmer to "disassemble" the software to be developed or integrated with other software. API can be agreed as a hub for applications with other applications that allow programmers to use system functions. The REST API makes it possible to develop all types of web applications, android applications that have all possible CRUD (Create, Read, Update, Delete) or HTTP request Get, Post, Put, and Delete operations

3. Results And Discussions

The research results of a transaction technology system called E-Ticket and Android-based monitoring of tax reports were developed specifically for the Regional Revenue Agency of Probolinggo Regency, which is related to the implementation of withdrawing entertainment tax data, where transaction data for entertainment tax will be entered in the application in real-time. time and will automatically calculate the value of the relationship tax and support until it prints the SPTPD.

The results and discussion include the creation or design of a mobile application for ticket sales transactions entering the Ayu Rezeki Park swimming pool as a regional tax monitoring program tool. The results discussed are the application of android mobile that can be used in accordance with the needs analysis that has been carried out. There are two applications for this object transaction reporting application, namely the android application and the tax monitoring dashboard web application. The two applications are interconnected to be able to record incoming transaction reports and the local government can find out or calculate the amount of tax that must be paid by the taxpayer.

3.1 Design Result

a. The system is running

Currently, visitors who want to enter and enjoy the tourist destination Ayu Rezeki Park, the price is to buy tickets in advance at the counter. The obstacle faced by the tour owner is that apart from having to recap existing transactions manually writing to a book, in the end, when you want to pay taxes, you have to write a daily transaction report in one month manually again to the SPTPD which is given by the tax officer. In addition, the obstacle from the regional financial government is that because the taxpayer object does not have its own system or manual, the reporting provided when they want to pay taxes may not be in accordance with actual transactions in the field, so that the amount of tax that should be paid is not appropriate or not fulfilled (Yusuf et al., 2019).

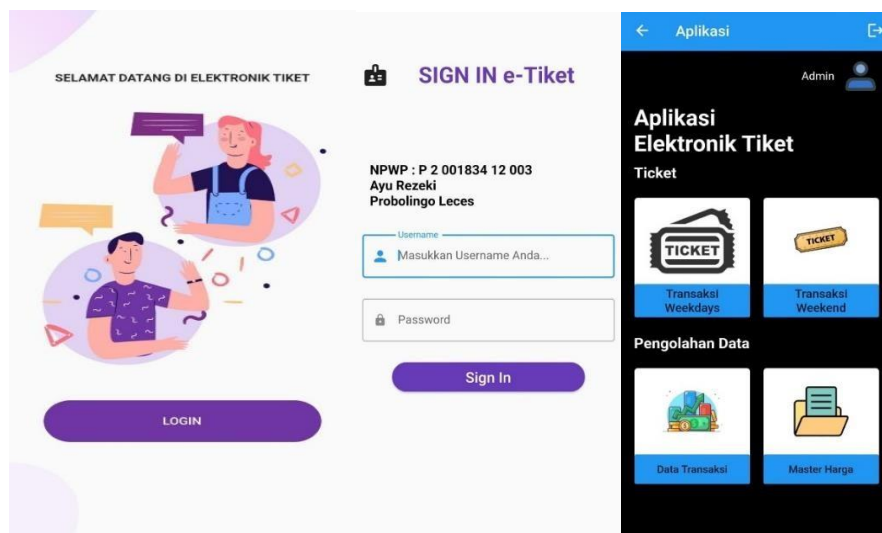


b. The proposed system

use a PDT (Personal Data Transaction) or Android Point Of Sale to carry out entry ticket transactions, in real time the transaction data that occurs at that time is automatically reported in the report. government's tax monitoring dashboard.

3.2. Implementation Results

This research produces an android-based ticket sales application for the Ayu Rezeki Park entertainment tax object. This application serves the purchase of entrance tickets by visitors which are processed by the admin online, in the tax monitoring program it works as a tool in reporting transactions that occur in real time. Figure 3 below is an Android-based application display on the user side.



Data					Data			Data				
Daftar Transaksi					Rekapitulasi Transaksi			Rekapitulasi Maret				
data yang dicari					BULAN			Tiket Terjual				
cari					PENDAPATAN			PENDAPATAN				
Cari					AKSI			AKSI				
HOME					HOME			HOME				
No	ID Transaksi	Tanggal	Total	Status				No	Tanggal	Tiket Terjual	PENDAPATAN	Aksi
1	M010132	28/January/23	Rp. 150,000	Lunas	Jul'2022	Rp. 1,650,000	Lihat	1	Rabu, 01-03-2023	0	Rp.0	Detail
2	M01014	13/November/22	Rp. 75,000	Lunas	Agustus'2022	Rp. 6,030,000	Lihat	2	Kamis, 02-03-2023	4	Rp.60,000	Detail
3	M010174	17/October/22	Rp. 45,000	Lunas	September'2022	Rp. 5,250,000	Lihat	3	Jumat, 03-03-2023	0	Rp.0	Detail
4	M010220	07/August/22	Rp. 30,000	Lunas	Oktober'2022	Rp. 9,000,000	Lihat	4	Sabtu, 04-03-2023	20	Rp.300,000	Detail
5	M010225	06/September/22	Rp. 60,000	Lunas	November'2022	Rp. 5,340,000	Lihat	5	Minggu, 05-03-2023	25	Rp.375,000	Detail
6	M010293	19/February/23	Rp. 75,000	Lunas	Desember'2022	Rp. 7,755,000	Lihat					
7	M010341	06/November/22	Rp. 45,000	Lunas	Januari'2023	Rp. 14,835,000	Lihat					
8	M010342	12/November/22	Rp. 45,000	Lunas								

From the transaction data recorded on this e-ticket application which will be recorded the same as the income report on the local government tax monitoring dashboard. So with this recapitulation, the owner of Wisara Ayu Rezeki can use it without having to record total sales by

hand. And there is no need to report transactions at the end of the month when you want to pay taxes, because with this application an SPTPD report will be automatically generated.

3.3. Testing

Application functionality testing is carried out to test each application item whether there is an error or not. This can be seen in table 1 below.

Table 1. Application Functional Testing

No	Test Items	Scenario	Result
1.	Splash Screen Login	The page appears and button click to navigateto the login page	Succeed
2.	Login Page	Can input the username and password thatmatches the database and verified login to the application's home page	Succeed
3.	Application Menu	All application menus can react according to plan	Succeed
4.	E-Ticket	All ticket sales transaction data is recorded online, and you can print e-ticket receipts	Succeed
5.	Transaction Recapitulation Data	All ticket sales transactions are recorded and counted in real time	Succeed
6.	Reported Sales Transaction Data	Real-time transactions can also be reporteddirectly to the local government's regional tax monitoring program or dashboard.	Succeed

4. CONCLUSION

This study, which used descriptive analysis methods, had the goal of developing an Android- based E-ticket application, which initially used a manual system to help monitor tax transactions in tourist areas, Ayu Rejeki Swimming Pool, Kab. probolinggo in real time. In this research, the author has succeeded in developing an E-Ticket application which can later be managed directly by tourist objects and the local tax office. The results of the study prove that the E-Ticket application is able to increase efficiency and effectiveness in monitoring local tax transactions at the Ayu Rejeki Swimming Pool tourist attraction, Kab. Probolinggo. This application is also able to optimize the speed in processing entrance ticket payment transactions and facilitate the management of transaction data, local tax reports and for users. In the research so far the authors have not found any obstacles in the development of the E-Ticket application, but maybe it's just a problem of accessing applications that must be online based and have not implemented offline access. Where users can use the application if there is an internet connection. It can be concluded from the research analysis which shows that Android and web-based E- ticket applications can be an effective alternative for monitoring local tax transactions at tourist objects in real time. It is hoped that this application can be applied to tourist objects and other regional tax offices, especially in Indonesia, to increase efficiency and effectiveness in processing local taxes.

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