

Implementation of an Excel-Based Sales and Inventory Recording System to Determine Gross Turnover as the Basis for Final Income Tax for the Atan Apparel Garment SME

Galih Pangesti

Diploma 3 Tax Management, Faculty of Economics and Business, Universitas PGRI Madiun
email: galih_2303103002@mhs.unipma.ac.id

Abstrak

Penelitian ini bertujuan menganalisis sistem pencatatan penjualan dan persediaan pada UMKM Konveksi Atan Apparel serta mengevaluasi keakuratannya dalam menentukan peredaran bruto sebagai dasar Pajak Penghasilan (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 Harga Pokok Penjualan (HPP), sehingga mampu menghasilkan informasi omzet, peredaran bruto, hingga estimasi PPh Final secara otomatis dan real-time. Perbandingan data omzet bulan Mei 2026 antara pencatatan manual dan hasil sistem menunjukkan adanya selisih sebesar Rp4.865.000 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. Penelitian ini menyarankan agar sistem diterapkan secara berkelanjutan dan dikembangkan lebih lanjut menggunakan teknologi berbasis VBA, Microsoft Access, atau cloud pada penelitian selanjutnya.

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

Abstract

This study aims to analyze the sales and inventory recording system used at the Atan Apparel MSME and to evaluate its accuracy in determining gross revenue as the basis for calculating Final Income Tax. This study employs a descriptive qualitative approach with a case study design through observation, interviews, and documentation. The results show 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 developed in this study

successfully integrates five worksheets, namely Dashboard, Sales, Cash Flow, Inventory, and Cost of Goods Sold (COGS), enabling the automatic and real-time generation of revenue, gross turnover, and estimated Final Income Tax information. A comparison of May 2026 revenue data between manual records and the system's output revealed a discrepancy of IDR 4,865,000, caused by differences in the selling-price calculation method rather than a system error. The system also automatically calculates the estimated Final Income Tax based on a 0.5% rate applied to gross revenue exceeding IDR 500,000,000 per tax year, thereby producing more accurate and reliable information as a reference for Atan Apparel's tax calculations. This study recommends that the system be applied on an ongoing basis and further developed using VBA-, Microsoft Access-, or cloud-based technology in future research.

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

A. INTRODUCTION

The tax sector is a major source of state revenue, contributing approximately 70–80% to the State Revenue and Expenditure Budget (APBN), making taxation an important component of national development financing (Suryani & Kamila Dita, 2024). One instrument supporting tax compliance among Micro, Small, and Medium Enterprises (MSMEs) is the Final Income Tax (PPh Final) policy at a rate of 0.5% of gross revenue, currently regulated under Government Regulation Number 55 of 2022 as an improvement to the previous policy (Sidik et al., 2026). This policy is designed to simplify tax administration because taxpayers only need to multiply the applicable rate by gross revenue without preparing detailed profit and loss statements.

Although the regulation is designed to facilitate MSMEs, in practice many business actors still face difficulties in accurately determining gross revenue because their financial recording systems remain simple and do not comply with accounting standards (Klau & Puspita, 2025). Detailed sales recording and structured inventory recording are two interrelated components that determine the quality of the financial information produced (Putri Darmawan et al., 2025; Jeni Afifah & Widyastuti, 2024). The lack of integration between sales and inventory records can lead to errors in preparing financial statements, particularly in

determining business revenue (Hikmahwati & Irwansyah, 2022), thereby directly affecting the accuracy of the Final Income Tax calculation payable (Aldo et al., 2025).

This condition is also found at Atan Apparel Convection, an MSME engaged in jersey production that was established in 2018, with monthly revenue ranging from IDR 40,000,000 to IDR 100,000,000. The business still uses simple bookkeeping based on Microsoft Excel that only records income and expenses globally without detailed sales transaction records or structured records of raw materials and finished goods inventory, potentially causing discrepancies between physical conditions and bookkeeping records.

Based on these problems, this study aims to: (1) identify the sales and inventory recording system implemented at Atan Apparel Convection; (2) analyze whether the developed Microsoft Excel-based bookkeeping system is capable of producing accurate gross revenue information; and (3) evaluate the effect of implementing the recording system on the Final Income Tax calculation process. This study is expected to provide theoretical benefits as a reference in the fields of accounting and MSME taxation, as well as practical benefits for Atan Apparel Convection in improving its sales and inventory recording system to make it more organized, structured, and accurate as a basis for more precise tax calculations.

B. RESEARCH METHOD

This study uses a qualitative method with a descriptive case study approach (Sugiyono, 2022). The case study approach was selected because it is capable of analyzing a specific phenomenon in detail, depth, and comprehensively within a real-life context (Fattah Nasution, 2023). The research object is the Atan Apparel Convection MSME, located at Jl. Dusun Gebyog No. 45, Gebyog Village, Karangrejo District, Magetan Regency, East Java.

The data used consist of primary data, namely the results of direct observation and interviews with the owner and personnel responsible for financial recording at Atan Apparel Convection, as well as secondary data in the form of sales records, inventory data, simple

financial reports based on Microsoft Excel, and literature related to the Final Income Tax provisions for MSMEs. Data collection techniques included observation, semi-structured interviews, and documentation.

Data analysis was conducted through three stages, namely data reduction (simplifying and focusing the data on aspects of sales recording, inventory, and gross revenue determination), data presentation in the form of descriptive narratives and tables, and drawing conclusions to answer the research questions. In addition to the descriptive qualitative analysis, this study also designed and implemented a Microsoft Excel-based sales and inventory recording system integrating five sheets, namely Dashboard, Sales, Cash Flow, Inventory, and Cost of Goods Sold (COGS), which was subsequently tested by comparing the system's processing results with the manual records previously maintained by Atan Apparel Convection.

C. RESULTS AND DISCUSSION

1. General Overview and Initial Condition of Business Recording

Atan Apparel Convection is a micro-enterprise in Magetan Regency engaged in the production and sale of jersey clothing since 2018, supported by 16 employees, and has been a Final Income Tax taxpayer since 2023. Before the Excel-based recording system was developed, sales, inventory, and cash flow records in this business were still maintained simply and were not interconnected. Sales transactions were not systematically documented, inventory was monitored only physically without records of stock in and stock out, while gross revenue calculations were still performed manually, making them prone to errors and requiring considerable processing time.

2. Implementation of the Microsoft Excel-Based Recording System

The developed system integrates five main sheets, namely Dashboard, Sales, Cash Flow, Inventory, and Cost of Goods Sold (COGS), which are interconnected through Microsoft Excel formulas and functions. The Dashboard sheet serves as the main page

displaying a real-time summary of business performance, including revenue, expenses, number of products sold, net profit, total profit, COGS, estimated Final Income Tax, best-selling product, and profit margin, as shown in Figure 1, complete with hyperlink-based navigation menus to other sheets.

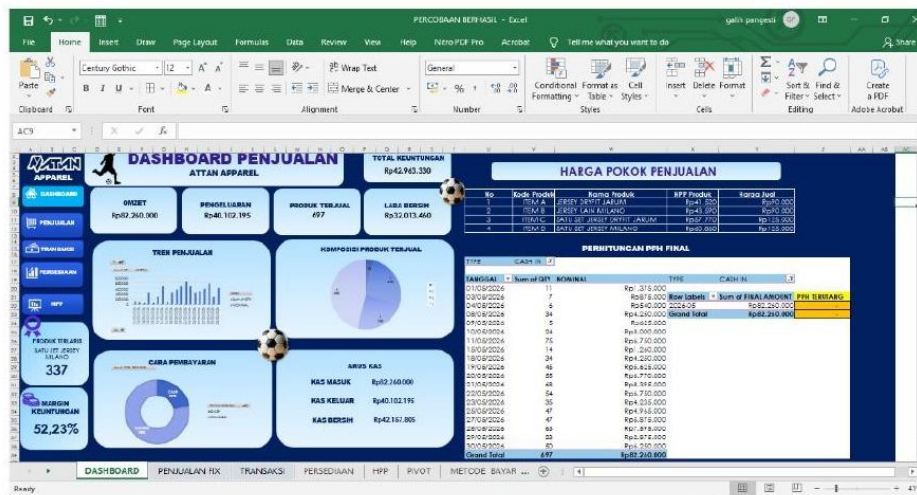


Figure 1. Dashboard Sheet of the Sales and Inventory Recording System

In addition to the Dashboard, the system is also equipped with a Sales sheet that functions to record each sales transaction in detail, including the transaction date, product code and name, number of units, price, and payment method used by the customer, as shown in Figure 2. The data in this sheet serve as the basis for calculating revenue, best-selling products, and gross revenue displayed on the Dashboard.

8th SEMINAR INOVASI MANAJEMEN BISNIS DAN AKUNTANSI

[illegible]

Figure 2. Sales Sheet of the Sales and Inventory Recording System

The Cash Flow sheet is used to record all cash inflow and cash outflow transactions in the business, as shown in Figure 3. The upper section of this sheet displays a summary of Cash Inflows, Cash Outflows, and the Remaining Ending Balance, which is updated automatically, allowing the business's financial condition to be monitored quickly without checking each recorded transaction individually.

KAS	
KAS MASUK	KAS KELUAR
Rp82.260.000	Rp40.102.195
SISA SALDO AKHIR	Rp42.157.805

DATE	TYPE	NAME	TYPE GAS	DESKRIPS	QTY	UNIT	MINIMAL	LOKASI	YEAR	MONTH	DAY	YEAR - MONTH	FILE
01.01.2026	KAS MASUK	CASH	ITEM D	SATU SET JERSEY MILANO	4	PCS	Rp125.000	Rp500.000	2026	01	01	2026-01	
01.01.2026	KAS MASUK	CASH	ITEM D	SATU SET JERSEY MILANO	5	PCS	Rp125.000	Rp625.000	2026	01	01	2026-01	
01.01.2026	KAS MASUK	CASH	ITEM D	SATU SET JERSEY MILANO	2	PCS	Rp125.000	Rp250.000	2026	01	01	2026-01	
01.01.2026	KAS KELUAR	CASH	SEKIAN PRODUKSI	QUILIBRIUM JAHIT	1	RODOL	Rp100.000	Rp100.000	2026	01	01	2026-01	
01.01.2026	KAS KELUAR	CASH	SEKIAN PRODUKSI	TINTA PENYING	8	PACK	Rp100.000	Rp800.000	2026	01	01	2026-01	
01.01.2026	KAS KELUAR	TRANSKUR	SEKIAN PRODUKSI	KERTAS CETAK	13	ROLL	Rp100.000	Rp1.300.000	2026	01	01	2026-01	
01.01.2026	KAS KELUAR	TRANSKUR	SEKIAN PRODUKSI	KAIN MILANO	1.68	KG	Rp125.000	Rp210.000	2026	01	01	2026-01	
01.01.2026	KAS KELUAR	TRANSKUR	SEKIAN PRODUKSI	KAIN MILANO	5.32	KG	Rp125.000	Rp665.000	2026	01	01	2026-01	
01.01.2026	KAS MASUK	TRANSKUR	ITEM D	SATU SET JERSEY MILANO	2	PCS	Rp125.000	Rp250.000	2026	01	03	2026-01	
01.01.2026	KAS MASUK	TRANSKUR	ITEM D	SATU SET JERSEY MILANO	2	PCS	Rp125.000	Rp250.000	2026	01	03	2026-01	
01.01.2026	KAS KELUAR	TRANSKUR	SEKIAN PRODUKSI	PUSAT PACKING	8	PACK	Rp100.000	Rp800.000	2026	01	03	2026-01	
01.01.2026	KAS KELUAR	TRANSKUR	SEKIAN PRODUKSI	SEKIAN JAHIT	30	PCS	Rp100.000	Rp3.000.000	2026	01	03	2026-01	
01.01.2026	KAS MASUK	TRANSKUR	ITEM D	SATU SET JERSEY MILANO	1	PCS	Rp125.000	Rp125.000	2026	01	03	2026-01	
01.01.2026	KAS MASUK	TRANSKUR	ITEM D	SATU SET JERSEY MILANO	1	PCS	Rp125.000	Rp125.000	2026	01	03	2026-01	
01.01.2026	KAS MASUK	TRANSKUR	ITEM D	SATU SET JERSEY MILANO	1	PCS	Rp125.000	Rp125.000	2026	01	03	2026-01	
01.01.2026	KAS MASUK	TRANSKUR	ITEM D	SATU SET JERSEY MILANO	2	PCS	Rp100.000	Rp200.000	2026	01	04	2026-01	

Figure 3. Cash Flow Sheet of the Sales and Inventory Recording System

The Inventory sheet functions to manage data on raw materials and finished goods used in the production process, as shown in Figure 4. This sheet records item names, units, purchase prices, quantities of incoming goods, outgoing goods, and remaining stock, all of which are updated automatically using Microsoft Excel formulas whenever data changes.



No	Nama Barang	Unit	Harga Beli	Jumlah	Barang Masuk	Barang Keluar	Sisa Stok
1	Oli Mesin Jahit	PCS	Rp30.000	Rp30.000	1	1	0
2	Tinta Printing	PACK	Rp650.000	Rp5.200.000	8	6	2
3	Kertas Cetak	ROLL	Rp450.000	Rp5.850.000	13	10	3
4	Kain Milano	KG	Rp74.500	Rp3.964.145	53,21	35	18,21
5	Kain Dryfit Jarum	KG	Rp78.500	Rp730.050	9,3	7,5	1,8
6	Plastik Packing	PACK	Rp50.000	Rp400.000	8	8	0
7	Benang Jahit	PCS	Rp18.000	Rp540.000	30	14	16
9							
10							
11							
12							
13							
14							
15							
16							

Figure 4. Inventory Sheet of the Sales and Inventory Recording System

The Cost of Goods Sold (COGS) sheet is used to calculate and record the COGS of each product sold, as shown in Figure 5. The Product Code column in this sheet serves as the key linking it to the Sales sheet, allowing the COGS and selling price of each product to be retrieved automatically to calculate net profit on the Dashboard.

No	Kode Produk	Nama Produk	HPP Produk	Harga Jual
1	ITEM A	JERSEY DRYFIT JARUM	Rp41.520	Rp90.000
2	ITEM B	JERSEY KAIN MILANO	Rp43.590	Rp90.000
3	ITEM C	SATU SET JERSEY DRYFIT JARUM	Rp57.770	Rp125.000
4	ITEM D	SATU SET JERSEY MILANO	Rp60.860	Rp125.000

Figure 5. Cost of Goods Sold Sheet of the Sales and Inventory Recording System

Every data change in the Sales, Cash Flow, Inventory, or COGS sheets will automatically update the information on the Dashboard without requiring manual recalculation. The system also automatically calculates the estimated Final Income Tax by first comparing gross revenue with the non-taxable threshold of IDR 500,000,000 per tax year. If gross revenue does not exceed this threshold, the system displays Final Income Tax of IDR 0; if it exceeds the threshold, the system calculates it using the following formula.

$$\text{Final Income Tax} = (\text{Gross Revenue} - \text{IDR } 500,000,000) \times 0.5\%$$

This mechanism is consistent with the concept of presumptive tax, namely a tax calculation approach that uses a simple indicator in the form of gross revenue without considering net profit, thereby facilitating tax administration for MSMEs (Saputra et al., 2024).

3. Comparison Before and After Implementation

A comparison of the conditions before and after the implementation of the system shows significant changes in all aspects of recording, as presented in Table 1.

Table 1. Comparison Before and After Implementation of the System

Aspect	Before Implementation	After Implementation
Sales Recording	Manual and simple, transactions were not recorded completely	Recorded systematically in the Sales sheet and integrated with other sheets
Inventory	Monitored physically, without records of incoming/outgoing stock	Recorded systematically in the Inventory sheet
Cost of Goods Sold	Separated from sales data and calculated manually	Linked to the Sales sheet through the product code and calculated automatically
Cash Flow	Cash inflows and outflows were not recorded in one system	Recorded in the Cash Flow sheet, with net cash calculated automatically
Revenue and Gross Revenue	Calculated manually and not well documented	Calculated automatically from all recorded sales transactions
Final Income Tax Calculation	Calculated by KPP officers based on the revenue report provided by the owner	Calculated automatically by the system based on gross revenue in accordance with applicable provisions
Dashboard	Not available for monitoring business conditions	Displays revenue, profit, cash flow, gross revenue, estimated Final Income Tax, and real-time charts

Source: Primary data processed (2026)

In addition to the process changes, a comparison was also made between the May 2026 revenue data recorded by Atan Apparel Convection and the results generated by the Microsoft Excel system. The business records showed revenue of IDR 87,125,000, while the system generated IDR 82,260,000, with the number of products sold recorded equally at 697 pieces. The difference of IDR 4,865,000 was not caused by a system error, but rather by differences in the selling price determination method: Atan Apparel Convection has been applying a standardized selling price to all products, whereas the system calculates revenue based on the actual selling price of each type of product sold. Thus, the gross

revenue generated by the system is considered more accurate because it reflects the actual sales transactions occurring in the field (Aldo et al., 2025).

These results reinforce the Accounting Information System theory, which states that an information system aims to process transaction data into information that is useful to management for planning, implementation, control, and decision-making (Romney et al., 2021). This finding is also consistent with the study by Putra Pratama & Condro (2025), which states that Microsoft Excel is effective as an accounting tool because it facilitates transaction recording, account classification, and automatic calculations, thereby making financial reports more accurate and systematic while supporting improved MSME tax compliance.

D. CONCLUSION

Before the Microsoft Excel-based recording system was implemented, sales, inventory, cash flow, and gross revenue calculations at Atan Apparel Convection were still carried out simply and were not interconnected, making them prone to errors and requiring considerable processing time. The system developed in this study successfully integrates five sheets, namely Dashboard, Sales, Cash Flow, Inventory, and Cost of Goods Sold, enabling it to generate information on revenue, number of products sold, profit, cash flow, inventory, gross revenue, and estimated Final Income Tax automatically, quickly, and in real time. The implementation results show that the system is capable of producing more accurate gross revenue information than the previous method because revenue is now calculated based on actual transactions according to the type and selling price of each product, rather than applying a uniform price to all products, with the number of products sold accurately recorded at 697 units. The system is also capable of automatically calculating the estimated Final Income Tax in accordance with applicable regulations by taking into account the non-taxable gross revenue threshold of IDR 500,000,000 and the

0.5% rate on gross revenue exceeding that threshold. Overall, the implementation of the Microsoft Excel-based sales and inventory recording system has successfully addressed the research objectives, namely producing more accurate gross revenue information as a basis for calculating Final Income Tax, while improving the efficiency of the recording process and reducing the risk of manual calculation errors at Atan Apparel Convection.

E. RECOMMENDATIONS

Atan Apparel Convection is advised to continue implementing this Microsoft Excel-based sales and inventory recording system on an ongoing basis, not merely as a trial, accompanied by the practice of entering transaction data completely, promptly, and consistently every day so that the information generated remains reliable as a basis for determining gross revenue and estimating Final Income Tax. Future researchers are advised to further develop this system by utilizing more modern technologies, such as Visual Basic for Applications (VBA), Microsoft Access, or web- or cloud-based systems, so that data processing becomes more automated and flexible and data security is better ensured, as well as testing the effectiveness of similar systems in other types of MSMEs so that the research findings can be generalized more broadly.

REFERENCES

- Aldo, R., Alfanda, M., Madia, R., Lede, M., Yan, P. P., Juita, R., Tome, D., Tamonob, S. J., Jenanut, S., Lape, G. K., & Ray, A. R. (2025). Analisis Implementasi Tarif PPh Final UMKM dan Dampaknya terhadap Penerimaan Pajak. *JURBISMAN: Jurnal Bisnis Manajemen*, 3(4), 947–966. <https://doi.org/10.61930/jurbisman.v3i4.1366>
- Fattah Nasution, A. (2023). *Metode Penelitian Kualitatif* (M. Albina, Ed.; Cetakan 1). CV. Harfa Creative.
- Hikmahwati, & Irwansyah, R. (2022). Praktik Akuntansi dalam Kacamata UMKM Binaan Rumah UMKM Kabupaten Barito Kuala. *Jurnal Akuntansi Terapan Indonesia*, 5(2), 169–181.

- Jeni Afifah, N., & Widyastuti, T. (2024). Analisis Sistem Informasi Akuntansi dalam Persediaan Barang dan Penjualan pada UMKM Restoran Sop Ikan Batam. *Indonesian Journal of Economics, Management, and Accounting*, 1(10), 1128–1137.
- Klau, D., & Puspita, W. D. (2025). Analisis Peran Konsultan Pajak terhadap Kepatuhan Wajib Pajak Klien UMKM. *Jurnal Ilmiah Bisnis dan Perpajakan (BIJAK)*, 7(1), 44–53.
- Putra Pratama, B. A., & Condro, W. (2025). Peran Format Excel yang Efektif dalam Menyusun Laporan Keuangan sebagai Dasar Akurasi Pelaporan Pajak. *Jurnal Akuntansi Barelang*, 10(1), 74–79. <https://doi.org/10.33884/jab.v10i1.10175>
- Putri Darmawan, T. G., Fatma Ginoga, L., Khairi Inayah, A., Jayeng Ramadhanti, R., & Rosyanti, N. (2025). Perancangan Sistem Informasi Akuntansi Penjualan Berbasis Makro VBA Microsoft Excel pada UMKM Afnan Cake & Cookies. *International Journal for Accountancy, Finance, and Banking*, 12(2), 2681–2693.
- Romney, M. B., Steinbart, P. J., Summers, S. L., & Wood, D. A. (2021). *Accounting Information Systems* (15th ed.). Pearson Education.
- Saputra, Y. A., Junaid, A., & Tjan, J. S. (2024). Analisis Perhitungan Pajak Penghasilan Badan dengan Metode Perhitungan Pajak Penghasilan Final dan Tidak Final pada Wajib Pajak (Studi Kasus pada PT XYZ Tahun 2021). *Jurnal Review Pendidikan dan Pengajaran*, 7(4), 17465–17472.
- Sidik, S. S., Arfiana, F., & Abdilah. (2026). Review Literatur Perkembangan Regulasi Pajak Penghasilan UMKM di Indonesia dari PP Nomor 46 Tahun 2013 hingga PP Nomor 55 Tahun 2022. *INVESTASI: Inovasi Jurnal Ekonomi dan Akuntansi*, 4(1), 19–29. <https://doi.org/10.59696/investasi.v4i1.225>
- Sugiyono. (2022). *Metode Penelitian Kualitatif untuk Penelitian yang Bersifat: Eksploratif, Enterpretif, Interaktif dan Konstruktif* (3rd ed.). Alfabeta.
- Suryani, L., & Kamila Dita, C. (2024). Pengaruh Penerimaan Pajak dan Inflasi terhadap Pertumbuhan Ekonomi di Indonesia. *Jurnal Akuntansi Keuangan dan Bisnis*, 2(2), 308–313.