
ANALYSIS OF IMPORT RECEIPT CYCLE PROCEDURES AT NGURAH RAI CUSTOMS MIDDLE TYPE KPPBC

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ABSTRAK

Bali is a famous tourist destination throughout the world, almost every day the island of Bali is visited by foreign tourists. This causes Ngurah Rai Airport to become one of the busiest airports in Indonesia. KPPBC TMP Ngurah Rai carries out supervision and services for export and import activities at Ngurah Rai Airport and must be able to develop effective and efficient reception system procedures. The Accounting Information System, in this case the cash receipts accounting system, describes efficient and effective procedures. Analysis between existing theories and research results in the field shows that the procedures that form the accounting information system for the goods import receipt cycle implemented by KPPBC TMP Ngurah Rai have been running effectively and in accordance with the regulations set regarding the receipt of imported passenger goods. There is a difference in procedures with a theoretical basis because the receipts for imports of goods at KPPBC TMP Ngurah Rai come from services provided while for commercial entities they come from sales of inventory.

Keyword: *KPPBC TMP Ngurah Rai, Effectiveness and Efficiency, Revenue System.*

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INTRODUCTION

The Directorate General of Customs and Excise (DJBC) has four main functions, namely as revenue collector, community protector, trade facilitator and industrial assistance. The revenue collector function, namely as a collector of state revenues, is carried out by DJBC together with the Directorate General of Taxes.

One of the busiest airports in Indonesia is Ngurah Rai International Airport in Bali. This airport, which is one of the main entry points to Indonesia for millions of foreign tourists, is in the working area of the Ngurah Rai Middle Type Customs and Excise Supervision and Services Office (hereinafter referred to as KPPBC TMP Ngurah Rai). The main task of KPPBC TMP Ngurah Rai is to carry out supervision and services for export and import activities. One of these activities is the import of goods through the passenger arrival terminal at the airport with a Customs Declaration (CD) document. Import receipts for passenger goods are regulated in Minister of Finance Regulation Number 203/PMK.04/2017 concerning Provisions for the Export and Import of Goods Carried by Passengers and Crew of Transport Facilities.

If a passenger's luggage is reported to be worth more than the specified import duty exemption limit, USD 500.00 per person, the excess must be subject to import duty and PDRI using a CD document. In recent years, the trend of CD acceptance has increased quite significantly. This is caused by the increasing number of flight routes and the number of tourists visiting Bali. Apart from securing potential state revenues through monitoring imported goods, KPPBC TMP Ngurah Rai is also required to provide excellent service for the smooth flow of passengers. To ensure the fulfillment of these two tasks requires an effective and efficient reception system.

Based on the explanation above, the author is interested in analyzing the acceptance cycle procedure for importing passenger luggage at KPPBC TMP Ngurah Rai using the theory of acceptance cycle procedures in the accounting information system.

Formulation of the problem :

- a. Is the import acceptance cycle process effective and efficient in accordance with the acceptance system cycle procedures in the Accounting Information System?
- b. Is the import acceptance cycle process in accordance with applicable regulations?

Research purposes :

- a. To compare the import revenue cycle in the field with the existing theoretical basis.

LITERATURE REVIEW

3.1. Accounting information system.

The accounting information system (AIS) consists of three words which have their respective meanings, namely system, information and accounting. The definition of a system according to Mulyadi (2016, 2) is "a group of elements that are closely related to each other, which function together to achieve certain goals". "Information is data that has been managed and processed to provide meaning and improve the decision-making process" (Romney and Steinbart, 2016, 4). Furthermore, Romney and Steinbart (2016, 4) define the word accounting as "The process of identifying, collecting and storing data as well as the process of developing, measuring and communicating information". Meanwhile, Warren and Reeve (2014, 3) say that accounting is "an information system that produces a financial report to related or interested parties regarding an economic activity and the condition of the company".

Based on these opinions, it can be concluded that the definition of an accounting information system is a group of interconnected elements designed to process accounting and financial data into information needed by interested parties for decision making.

3.2. Procedures that make up the system.

According to Mulyadi (2016, 392) there are seven interrelated procedural activities that form a cash receipt system from cash sales. The following is a network of procedures that form the system:

- a. Sales order procedures.

This procedure is a process where the buyer places an order with the sales function. Based on this order, the sales function creates a cash sales invoice and submits it to the buyer to

be forwarded to the cash function as the basis for making payment. The next stage is that the warehouse function and shipping function prepare the goods to be handed over to the buyer based on the cash sales invoice.

b. Cash receipt procedures.

In this procedure the cash function receives cash sales invoices and cash as payment from buyers. The cash function then issues a cash register tape and stamps "paid" on the cash sales invoice, the document is handed over to the buyer as a basis for collecting the goods.

c. Goods delivery procedures.

In this procedure the shipping function hands over the goods to the buyer.

d. Procedures for recording cash sales.

In this procedure, the accounting function performs its duties as a recording function by creating a sales journal and cash receipts journal. The accounting function also records the reduction in inventory of goods sold in the inventory card.

e. Cash deposit procedures to the bank.

Immediate deposit of all cash received in one day is a form of internal control. In this procedure, the cash function deposits the cash received from cash sales to the bank in full, thereby reducing the risk of misuse of cash for personal interests.

f. Procedure for recording cash receipts.

The accounting function records cash receipts in the cash receipts journal based on proof of bank deposits received from the cash function.

g. Procedure for recording cost of goods sold.

In this procedure, the accounting function recapitulates the cost of goods sold based on the data recorded in the inventory card. This recording recapitulation is used as a source document for recording the cost of goods sold in the general journal.

METHOD

The method used by the author to obtain the data used in writing this scientific work is:

1. Literature study.

This method is carried out by studying various types of literature, both in the form of reference books, regulations and articles to obtain a theoretical basis for the problems to be discussed.

2. Field studies.

This method is carried out by coming directly to the location of the research object to obtain the necessary information.

3. Interview.

This method is carried out by means of direct questions and answers with employees and officials who are authorized to receive import passenger goods.

RESULTS AND DISCUSSION

The results

Import Acceptance Cycle Procedure at Kppbc Middle Type Customs Ngurah Rai.

Procedure The KPPBC TMP Ngurah Rai import acceptance cycle begins with the submission of the CD form from the passenger to the Frontliner officer. The officer will direct passengers to the green line if all points on the CD are ticked in the "No/No" box, and the red line if one or more of the points are marked "Yes/Yes".

Passengers enter the red lane then put all their belongings in to be scanned in an X-ray machine which will then be physically examined by an inspector. Apart from red line passengers, officers also have the authority to check the belongings of passengers on the green line if there are suspicions and the officers want to confirm it. Based on the results of reporting and inspection, for passengers' personal items that are determined to be imported goods and whose value exceeds USD 500, the excess is subject to import duties and taxes in the context of importation with a CD document. The value of the goods is determined from the existing invoice or from the inspector's professional judgment based on a price survey of identical goods from the internet.

The inspector then calculates the import duties and PDRI and prepares payment documents by inputting passenger and goods data in the SIAP application. The output from the SIAP application is four types of documents, namely check list and time control forms, tariff and tax calculation documents, IP and LHP, and minutes of acceptance

submission to the revenue treasurer. These four documents are then archived by the CCP Section and the Treasury Section, while what is handed over to passengers is the fare and tax calculation document. Data input is carried out by the Inspector and the document is signed by the Inspector and the Head of PKC Subsidy as supervisor. Output documents are submitted only if the passenger has fulfilled the payment obligation.

Based on the results of the calculations carried out by the Inspector, passengers make payments to the Group Treasurer. Payments are accepted in rupiah currency and can be made in cash or by credit/debit card via an Electronic Data Capture (EDC) machine. To record state revenues, the Group Treasurer makes input into the Bayman application system with output in the form of BPPM.

The Group Treasurer deposits receipts along with documents to the Treasury Section no later than one working day after the date of receipt. This deposit activity is documented in a handover report signed by an officer from the Group Treasurer and the Revenue Treasurer from the Treasury Section. The Revenue Treasurer then verifies the files and validates the records made by the Group Treasurer via the Bayman application. Cash received from the Group Treasurer is then deposited into the state treasury account via the bank.

Discussion

Analysis of the procedures that make up the system.

The network of procedures that form the cash receipt cycle through cash sales according to Mulyadi's theory is divided into seven procedural activities, namely sales orders, cash receipts, delivery of goods, recording cash sales, cash deposits to the bank, recording cash receipts, and recording cost of goods sold. Slightly different from the network of procedures for receiving imported passenger goods at KPPBC TMP Ngurah Rai which is divided into five procedural activities, namely CD notification, physical inspection of goods, calculating import duties and PDRI, cash receipts, recording receipts, and depositing cash into the state treasury account. The basic difference is because the commercial revenue cycle comes from inventory sales so there are procedures for sending goods and recording the cost of goods sold. The import acceptance cycle does not involve

sales but is largely determined by the results of physical inspection of goods, and based on the results of that inspection, calculations are made of potential revenue. The following is an analysis of the procedural network in the passenger goods import acceptance cycle at KPPBC TMP Ngurah Rai.

The cycle begins with the CD notification procedure by the passenger. Filling out the CD plays a very important role in the examination tracking process which will later determine the potential for state revenue. CD filling is carried out by passengers themselves and is a self-assessment service. This requires honesty and good intentions from passengers to report their luggage according to the facts to maximize potential state revenue. So passengers who carry goods exceeding the exemption limit and do not report it will go through the green route. To overcome this, Section P2 assigns one to three officers (depending on the crowd level of the passenger queue) to carry out profiling and direct certain passengers to the inspection lane. Apart from that, Section P2 also scans baggage at BHS. Certain baggage which has the potential to contain imported goods or goods in transit will be marked. The profiling officer will direct passengers carrying marked baggage to the inspection lane. This countermeasure is quite effective because several passengers from the green route have been caught carrying imported goods or foreign goods.

The next procedure is the activity of physical inspection of goods carried out by the inspector. Goods inspection is focused on goods that have the potential for state revenue. The inspector will examine items reported by passengers or based on information obtained from x-ray officers. A physical inspection is carried out to determine the value of the goods. The appointment of inspection officers is carried out by the Head of PKC Subsidy using an impromptu method according to employee availability. Based on this procedure, IP and LHP documents are created. This document was prepared in two copies, namely submitted to the Treasury Section and the archives of the CCP Section.

From the results of the inspection, import duties and PDRI are calculated. The import duty exemption limit is USD500.00. This means that imported goods whose value is below USD 500.00 are not subject to import duties and PDRI. For imported goods whose value exceeds the exemption limit, the basis for collecting import duties and PDRI is the

excess only. The import duty rate is a single rate and is fixed in accordance with PMK Number 203/PMK.04/2017 in Article 24 paragraph (1) letter a, namely 10% (ten percent). Meanwhile, for PDRI, as regulated in Article 25, it is adjusted to the provisions of laws and regulations in the field of taxation. The import VAT rate is 10% (ten percent) based on Law Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. The import PPh rate for article 22 is 7.5% (seven point five percent) for passengers who have a NPWP and 15% (fifteen percent) for those who do not have a NPWP, in accordance with the provisions of Law Number 36 of 2008 concerning the Fourth Amendment to the Law -Law Number 7 of 1983 concerning Income Tax.

The results of the calculation of import duties and PDRI are contained in the tax calculation document authorized by the Head of PKC Subsidy. This document is made in three copies, two copies each handed over to the passenger and the Treasury Section, the rest as archives for the CCP Section.

Passengers make payments based on the total value calculated by the Inspector. Cash payments are accepted in rupiah. Passengers who do not bring rupiah can exchange foreign currency first. Passengers can make payments by debit/credit card via the EDC machine provided. Cash payments via EDC will go into the Revenue Treasurer's account. The EDC machine will issue three copies of the EDC receipt, each of which is kept by the passenger, the PKC Section, and the Treasury Section. For this payment, the Group Treasurer records the receipt through the Bayman application system with a journal:

313121 Received from Another Entity xxx

412111 Import Duty Revenue xxx

411123 PPh Income Ps. 22 Import xxx

411212 Import VAT income xxx

After the records are saved in the Bayman application, the BPPM will be issued. This document is proof of payment, made in three copies, namely for the passenger, Treasury Section and PKC Section. The passenger goods import service is considered complete if the BPPM has been received by the passenger. Before that, the inspector fills out via the SIAP application a check list document to ensure the completeness of the documents and

fills in the time control calculated from the start of the goods inspection process until the passenger receives the BPPM.

The revenue treasurer prepares copies of receipt documents and cash receipts to then be submitted to the revenue treasurer in the treasury section. To document this activity, a Minutes of Handover of Receipts to the Revenue Treasurer was created. The receipt journal recorded by the Group Treasurer is not valid if it has not been validated by the Revenue Treasurer. Therefore, the Revenue Treasurer will examine the records to match the source documents. The Revenue Treasurer will make corrections if input errors occur and validate if they are difficult to comply with. The revenue treasurer also has the responsibility to deposit cash receipts for payments to the state treasury account through the bank. For payments via EDC, a cash transfer is made from the Revenue Treasurer's account to the state treasury account for the amount stated on the EDC receipt.

Overall, the implementation of the import reception system for passenger goods at KPPBC TMP Ngurah Rai has been running quite well and is in accordance with Minister of Finance Regulation Number 203/PMK.04/2017 concerning Provisions for the Export and Import of Goods carried by Passengers and Crew of Transport Facilities.

CONCLUSION

Based on the data and information described above, the conclusion that the author can draw is that the procedures that form the accounting information system for the goods import receipt cycle implemented by KPPBC TMP Ngurah Rai have been running effectively and efficiently in accordance with the regulations set regarding the receipt of imported passenger goods. There is a difference in procedures with a theoretical basis because the receipts for imports of goods at KPPBC TMP Ngurah Rai come from services provided while for commercial entities they come from sales of inventory. The network of interrelated procedures in forming the import receipt cycle for passenger goods consists of five activities, namely CD notification, physical inspection of goods, calculating import duties and PDRI, cash receipts, recording receipts, and depositing cash into the state treasury account.

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