

ABSTRACT

Department of Revenue (DISPENDA) Bekasi is the office in charge to carry out the operations of taxation services. Land and Building Tax (PBB) is one source of income that helps increase revenue (PAD). The is an indirect tax imposed on the objects in the form of immovable property is land and buildings. Recording still using manual processes that lead to shortages as easily manipulated. This application is made to obtain the SPOP and LSPOP without coming to revenue, making the calculations, and create accounting reports in the form of journals and ledgers. This application can handle simulation SPOP and LSPOP online, calculate taxes online, and is capable of displaying and ledger journals online. The execution of this application with structured programming method, constructed with Waterfall SDLC method using the programming language PHP and MySQL database. Database design created using Entity Relationship Diagram (ERD) dand Data Flow Diagrams (DFD), based on testing System and software desaign, Implementation and unit testing, integration and system testing, and blackbox testing the functionality of the output produced in this application successfully display output such SPPT, STTS, Journal and Ledger. Accordingly, this application can help DISPENDA to manage the data

Keywords: land and building taxes, Web based application