ABSTRACT

CV. Ainun Jaya is a service company engaged in the rental of heavy equipment transportation for excavators and dump trucks. In recording heavy equipment rental data using a daily cash book, so there are still often errors in recording income transactions due to lack of attention to activities during the rental of equipment and costs incurred. CV. Ainun Jaya often does not estimate the taxation of heavy equipment rental tax, so there is often a mistake in reporting taxes to the state treasury. All this time, all transaction activities that have been carried out have not been well recorded, which has resulted in a slow pace of accounting. This causes the revenues and losses experienced by companies to be less well tracked. Based on some of the problems that have been explained, a web-based application was built that could handle the calculation of PPh 23 based on income and expenses from heavy equipment rental. This application is built with PHP programming language with CodeIgniter and MySQL framework for database storage. This application is tested using the black box testing method, so that applications that are made can run as expected.

Keywords: Heavy Equipment Rental, Income Tax 23, Web Based Application, CodeIgniter Framework.