

Analysis of The Internal Control System for the Collection of Land and Building Tax and Land and Building Acquisition Duties on Local Revenue in The City of Ambon.

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ABSTRACT

The purpose of this study is to determine and analyse the internal control system for collecting Land and Building Tax (PBB) and Fees for Acquisition of Rights on Land and Building (BPHTB) in Ambon City and analyse its effectiveness. Then to find out and analyse the effect of the internal control system for collecting PBB and BPHTB on the effectiveness of local tax revenue in Ambon City. The research method used is descriptive quantitative.

The sample to measure the effectiveness used in this study is the financial report data for 2019 - 2023 regarding the realisation report of PBB and BPHTB and the total PAD of Ambon City in 2019 - 2023, and the sample to answer the questionnaire, namely BPKAD employees, required researchers as many as 50 respondents. With data analysis techniques using the Effectiveness ratio, and simple regression analysis.

The results obtained The internal control system for collecting Land and Building Tax (PBB) and BPHTB (Fees for Acquisition of Land and Building Rights) at BPKAD (Regional Financial and Asset Management Agency) of Ambon City has been running well. It can be interpreted that in matters of PAD revenue, the Ambon City government is still quite effective. Still below the criteria of highly effective and effective. Significantly, the internal control system for collecting PBB and BPHTB at BPKAD in Ambon City affects the effectiveness of local revenue.

Keywords: Land and Building Tax, Fees on Acquisition of Land and Building Rights, Local Owned Revenue, Land and Building Tax, Fees on Acquisition of Land and Building Rights, Local Owned Revenue

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I. INTRODUCTION

Tax collection is the process by which the government collects money from taxpayers (taxpayers) to fund various development programmes and public services. Since September 2021, the internal control system of tax collection in Indonesia consists of many departments and agencies responsible for monitoring and regulating the tax collection process. Some of the institutional and internal control principles related to tax collection in Indonesia include: General Department of Taxation, Tax Information System, E-Filing and E-Payment, Audit and Examination, Sanctions and Enforcement, and Education and Education. The General Department of Taxation has a sophisticated tax information system to monitor and manage tax data, including taxpayer data, financial transactions, and tax payments. This system helps control the tax collection process more efficiently and accurately. Electronic applications and electronic payments. Peneliti melihat kurangnya pencapaian Pajak Bumi dan Bangunan dan Bea Perolehan Hak atas Tanah dan Building so would like to examine more clearly the two elements of this tax, where Land and Building Tax is a compulsory levy on the ownership of land and buildings due to the advantages and socio-economic position of individuals or entities that have rights to or benefit from the land and buildings and Fees on Acquisition of Rights on Land and Buildings is itself a levy on the acquisition of rights to land and or buildings. This levy is borne by the buyer and is similar to income tax for the seller.

In implementing regional autonomy, Ambon City requires funding to maximise government performance. The financing comes from the central government and the local government itself. Where Local Revenue is a source of revenue generated by local governments from various sources such as taxes, levies, results of local property management, and others.

II. THEORY

Land and Building Tax and Fees on Acquisition of Land and Building Rights are part of the local revenue in Ambon City, which is expected to be a mobiliser of local taxes in Ambon City. Land and Building Tax is a tax levied on land and buildings. Bea Perolehan Hak Atas Tanah dan Bangunan, hereinafter referred to as Bea Perolehan Hak Atas Tanah dan Bangunan, is a tax imposed on the acquisition of rights to land and buildings.

Analysis of the implementation of the tax revenue control system is absolutely necessary, in order to determine the extent to which the implementation of the collection of Land and Building Tax and Fees on Acquisition of Land and Building Rights in the Ambon City government. The better the control system is carried out, the higher the Local Revenue will be because the implementation of tax control can increase local tax revenue at the Ambon City Regional Tax and Retribution Management Agency.

According to Law No. 23 of 2014, the definition of Regional Original Revenue is revenue obtained by the region that is levied based on Regional Regulations in accordance with statutory regulations. Regional Original Revenue is the accumulation of tax revenue posts containing local taxes, local retribution posts, non-tax revenue posts containing the results of regionally owned companies, and investment income and management of natural resources.

III. METHODOLOGY

The type of research used in this study is descriptive which is studied quantitatively. the sample to answer the questionnaire, namely BPKAD (Badan Pengelola Keuangan dan Aset Daerah / Regional Financial and Asset Management Agency) employees, required researchers as many as 50 respondents determined by the Purposive method, namely employees whose tupoksinya related to PBB, BPHTB and PAD. So that in the PBB section as many as 15 people, BPHTB as many as 15 people, PAD as many as 5 people, plus the General / Financial / Programming Section as many as 10 people, and the Treasurer of Receipt / Expenditure as many as 5 people.

o measure effectiveness using the effectiveness ratio, where the ratio of effectiveness analysis of the realisation of the revenue and expenditure budget is carried out by comparing the revenue realisation with the target revenue budget realisation multiplied by 100%. The calculation of the effectiveness ratio of budget implementation uses the following calculation formula:

$$Effectiveness = \frac{Revenue\ Realisation}{Revenue\ target\ set} \times 100\ %$$

Measurement of effectiveness criteria refers to the effectiveness criteria of financial performance as in the following table:

Table 1. Criteria for Effectiveness of Financial Performance Presentation

Financial Performance Presentation	Criteria
> 100%	Highly Effective
100%	Effective
90% - 99%	Moderately Effective
75% - 89%	Less Effective
< 75%	Not Effective

Source: Mahmudi (2006:143)

Then to measure the magnitude of the influence using simple regression with the following model:

$$PAD = a + b \text{ SPI} + e$$

Description: PAD = Effectiveness of Local Tax Revenue
a = Constant
b = Regression coefficient
SPI = Internal Control System for Local Tax Collection
e = Error factor

IV. RESULT

To measure the effectiveness of PAD, we can use the formula realisation compared to target multiplied by 100%.

Table 2. PAD of Ambon City for 2018-2022 (In Millions of Rupiah)

Year	Budget	Realisation	%
2018	168.770	166.370	98.58
2019	234.430	153.521	65.49
2020	194.843	131.753	67.62
2021	184.452	162.762	88.24
2022	170.626	154.973	90.83

Source: Ambon City government.

From table 2 above, we can say that in 2018 and 2022 the realisation of PAD against the PAD target can be said to be quite effective. in 2019 and 2020 the realisation of PAD against the PAD target can be said to be ineffective. In 2021 the realisation of PAD against the PAD target is 88.24 percent so that it can be said to be less effective.

Based on the results of partial significance testing (t-test) in the table above, the internal control system for collecting PBB and BPHTB has a positive and significant effect on PAD in Ambon City, it can be seen that the significance value is $0.00 < 0.05$. With the following research model:

Table 3. Research Hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.707	.413		4.137	.000
SPI	.649	.103	.671	6.276	.000

a. Dependent Variable: Efektifitas PAD

$$PAD = 1,707 + 0,649 \text{ SPI} + e$$

Based on the test results, the hypothesis put forward is accepted. The constant value is 1.707. This means that if the internal control system for collecting PBB and BPHTB is 0, then PAD is 1.707. the internal control system for collecting PBB and BPHTB on Ambon City PAD revenue is 0.649 or 64.9%. This result implies that the internal control system for collecting PBB and BPHTB on Ambon City PAD revenue has a positive and significant effect on PAD, or in other words, if there is an increase in the SPI for collecting PBB and BPHTB, it will increase PAD. This result is significant at 5% alpha.

V. CONCLUSION

Based on the results and discussion presented in the previous chapter, it can be concluded that:

- 1) The internal control system for the collection of Land and Building Tax (PBB) and BPHTB (Bea Perolehan Hak Atas Tanah dan Bangunan) at the BPKAD (Regional Financial and Asset Management Agency) of Ambon City is running well.
- 2) It can be interpreted that in the matter of PAD revenue, the Ambon City government is still quite effective. Still below the criteria of highly effective and effective.
- 3) Significantly, the internal control system for collecting PBB and BPHTB at BPKAD in Ambon City affects the effectiveness of local revenue.

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