

Analysis of Entertainment and Restaurant Tax Revenue Supervision at Regional Income Department Medan City

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ABSTRACT

Taxes entertainment, restaurant tax is one of a very large tax increase tax revenue role in Urban Terrain. With the development of an increasingly modern era, from year to year more and more entertainment venues and restaurants are built in the city of Medan. Then with such conditions, what about the revenue target, and how is the supervision carried out by the Medan City Revenue Service in maximizing its revenue. This study aims to analyze how the supervision of entertainment tax revenues and restaurant taxes is carried out by the Medan City Revenue Service. This research was conducted at the Medan City Revenue Service, which is located at Jalan Abdul Haris Nasution No. 32 Medan Johor. This research is planned from May 2016 to August 2016. The variables in this study are entertainment tax, restaurant tax and tax revenue control through the effectiveness of tax revenue. The data were analyzed descriptively quantitatively. Results of the analysis showed p engawasan entertainment tax on Regional Revenue Office Medan is still less effective with less than 80% effectiveness. Entertainment and Restaurant tax revenue in the city of Medan has not reached the predetermined target caused by the lack of awareness of taxpayers in paying their taxes and the lack of supervision of tax receipts by tax officials and related agencies.

Keywords: Entertainment Tax and Restaurant Tax, Supervision

JEL Classification: G12, G28, H21

INTRODUCTION

The entertainment tax and restaurant tax are one of the taxes that have a very large role in increasing Medan City Regional Tax revenue. With the development of an increasingly modern era, from year to year more and more entertainment venues and restaurants are built in the city of Medan. Then with such conditions, what about the revenue target, and how is the supervision carried out by the Medan City Revenue Service in maximizing its revenue.

Supervision is basically directed entirely to avoid possible deviations or deviations from the objectives to be achieved. through supervision is expected to help implement the policies that have been set to achieve the planned goals effectively and efficiently. In fact, through supervision, an activity is created that is closely related to the determination or evaluation of the extent to which work has been carried out.

Supervision is very instrumental in realizing all predictions or programs that have been planned. With a supervision, it is hoped that what has been planned and programmed can be achieved optimally. Because with the supervision carried out by the tax authorities, it can spur good cooperation, both between the tax authorities and the tax authorities and between the tax authorities and taxpayers.

Judging from the revenue system in order to increase the effectiveness and facilitate local tax revenues from entertainment and restaurant taxes, a good and adequate revenue control is needed. Supervision has the aim of increasing the operating efficiency of a tax revenue. With the supervision of the implementation of tax administration, it is hoped that it can be carried out properly and correctly, so that it can increase the results of local tax revenues, especially entertainment and restaurant taxes.

Budget control is a system of using the form of targets that have been set in a budget to oversee managerial activities, by comparing the actual implementation with the planned one. So budget planning is standard setting as the first step in monitoring. Correspondingly, the relationship between supervision and acceptance includes systems of procedures and processes or policies established by a government agency to help ensure that transactions are properly authorized, checked and recorded.

According to (Simbolon, 2004, p. 64) states that "Supervision aims so that the results of the implementation of the work are obtained in an efficient (efficient) and effective (effective) manner in accordance with a predetermined plan". The occurrence of taxpayer fraud is influenced by various factors. The results of (Hani & Lubis, 2010) concluded that company size and type of company had no significant effect on taxpayer compliance, while Debt to equity and Return on Investment had a positive effect on taxpayer compliance.

Failure to achieve this target creates problems in the supervision of entertainment and restaurant taxes. In Article 1 of Government Regulation Number 79 of 2005 concerning Guidelines for the Guidance and Supervision of the Implementation of Regional Government, it is stated that "Supervision over the implementation of regional government is a process of activities aimed at ensuring that Regional Government runs efficiently and effectively in accordance with the plans and provisions of laws and regulations." (Elizar Sinambela, Fitriani Saragih, 2018).

According to (Abdul Halim dan Muhammad Syam Kusufi, 2012, p. 16) supervision is a process in which the leader wants to know whether the results of the work carried out

by his subordinates are in accordance with the planned orders, objectives / policies that have been determined. According to (Fitriani Saragih, 2014), supervision of tax revenues is very necessary so that what has been planned in development can be financed with certainty.

LITERATURE REVIEW

Definition of Local Tax

(Mardiasmo, 2011, p. 12) states that: "Regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive under the law, without getting direct compensation and are used for regional needs for the greatest prosperity of the people. " (Pandapotan Ritonga, 2020) stated that "Regional taxes are basically the main source of regional revenue in financing all the needs of carrying out the duties, functions and obligations of regional government services to their people". Meanwhile, according to (Darwin, 2010, p. 68) that "Local Tax is a mandatory contribution made by individuals or entities to regional governments without direct remuneration that can be appointed, which can be imposed based on the applicable laws and regulations".

Definition of Entertainment Tax

In accordance with Law Number 28 Year 2009 Article 1 points 24 and 25, Entertainment Tax is a tax on the provision of entertainment, while what is meant by entertainment is all types of spectacles, shows, players, and or crowds enjoyed for free. The imposition of Entertainment Tax is not absolute in all districts or cities in Indonesia. This relates to the authority given to the district or city government to impose or not impose a type of district/city tax.

Not Object of Entertainment Tax

In the entertainment tax, not all entertainment arrangements are taxed. Based on the provisions of Law Number 28 of 2009 Article 42 paragraph 3, the provision of entertainment which is the object of the Entertainment Tax. This exception can, for example, be granted to the organization of entertainment that is free of charge, such as entertainment, which is held in the context of enhancing traditional ceremonies, and other activities. religion.

Tax Subjects and Entertainment Taxpayers

In the Entertainment Tax, the subject of the tax is an individual or entity who enjoys entertainment. In simple terms, the tax subjects are consumers who enjoy entertainment. Meanwhile, the taxpayer is an individual or entity that organizes entertainment.

Entertainment Tax Collection Mechanism

Collection is a series of activities starting from collecting data on objects and subjects of taxes or levies, determining the taxes or levies owed to collecting taxes or levies to taxpayers or levies as well as supervising deposits. For this reason, the taxpayer must first report the type of business to the Regional Revenue Service with the following mechanism:

1) Taxpayer Confirmation

Entertainment taxpayers are required to report their business to the Medan City Revenue Service within a certain period of time no later than thirty days after the entertainment operation permit is obtained to be confirmed and given a Regional Taxpayer Identification Number (NPWPD). The inauguration decree issued by the Head of the Regency/City Regional Revenue Service is not the basis for determining when the entertainment tax is payable. But it is only a means of administration and

supervision for officers or fiscus officers of the Regional Revenue Service. If the entertainment organizer does not register his business within the specified period, the Head of the Regional Revenue Service will determine the entrepreneur or entertainment provider as an incumbent tax payer. This position determination is intended to provide an inauguration number and NPWPD and is not intended to determine the amount of tax payable.

2) Data Registration

Registration activities begin by preparing a registration form and giving it to the Taxpayer. Taxpayers are required to fill out the registration form clearly, completely, and correctly and return it to the Regional Revenue Service. The registration form returned by the Taxpayer is recorded in the Taxpayer Master List sequentially which is used as NPWPD. (Zulia Hanum, 2010)

3) Tax Report and Regional Tax Return (SPTPD)

The entertainment tax payer is obliged to report to the regent/mayor in daily practice addressed to the Head of the Regency/City Regional Revenue Service regarding the calculation and payment of the entertainment tax payable. Taxpayers who already have NPWPD, at the beginning of each tax period are required to fill out an SPTPD. The SPTPD is filled out clearly, completely, correctly and signed by the taxpayer or his proxy and submitted to the mayor/regent or appointed official in accordance with the specified period. Usually, the SPTPD must be submitted no later than fifteen days after the end of the tax period. All tax data obtained from the entry list are then compiled and recorded and recorded in a file or data card which is the final result that will be used as the basis for calculating and determining the tax payable. Information and documents that must be included and or attached to the SPTPD shall be determined by the Mayor. The mayor at the request of the taxpayer with valid and acceptable reasons may extend the period for submitting the SPTPD for a certain period of time. The SPTPD is considered excluded if the taxpayer does not fully implement the provisions for filling and submitting the SPTPD that has been determined. Taxpayers who do not report or report not in accordance with the predetermined time limit will be subject to administrative sanctions in the form of fines in accordance with the provisions of regional regulations in Medan city regulations. (Manullang, 2005, p. 125)

Definition of Restaurant Tax

In accordance with Law No. 28 of 2009 article 1 paragraphs 22 and 23, restaurant tax is a tax on services provided by restaurants, while what is meant by restaurants is food and beverage provider facilities with a fee, which includes restaurants, cafeterias, canteens, stalls, bars and the like, including catering/catering services.

Not Object of Restaurant Tax

In the restaurant tax, not all services provided by restaurants or homes are taxed. In Law Number 28 of 2009 Article 37 Paragraph 3 it is stated that what is not included in the object of the Restaurant Tax is the service provided by a restaurant whose sales value does not exceed a certain limit set by Regional Regulation, for example, does not exceed Rp. 30 million per year. Previously, according to Law Number 34 of 200, catering services were also designated as non-object of Restaurant Tax. However, this exception is not stated in Law Number 28 of 2009, because catering services are objects of the Restaurant Tax.

Tax Subjects and Restaurant Taxpayers

In restaurant tax, the subject of the tax is an individual or entity who buys food or drink from a restaurant. In simple terms, the tax subjects are consumers who buy food and drinks from restaurants. Meanwhile, the taxpayer is an individual or entity that operates

a restaurant, namely an individual or entity in any form who within the company or work environment does something in the restaurant sector.

Definition of Supervision

In the Big Indonesian Dictionary, supervision comes from the word "awas" which means to show well, in the sense of seeing something carefully and thoroughly, there are no more activities other than giving reports based on the actual facts of the person being supervised. Supervision in a company is carried out so that company goals can be achieved and deviations can be avoided. Supervision can be defined as a systematic effort by business management to compare the performance of standards, plans, or predetermined goals to determine whether performance is in line with standards. and to take the necessary actions to see that human resources are used as selectively and efficiently as possible in achieving the goals. According to (T. Hani Handoko, 2012, p. 359) supervision is a process to ensure that organizational and management goals are achieved with regard to ways to make activities as planned. According to Robert J. Mockler "The Management Control Process" quoted by (Kaho, 2007, p. 268). Supervision is a systematic effort to establish implementation standards with planning objectives, design feedback information systems, compare actual activities with predetermined standards, determine and measure deviations, and take corrective actions needed to ensure that all company resources are used in the most effective and efficient way in achieving company goals.

The definition of supervision over the implementation of regional government in accordance with Article 1 of Governance Number 79 of 2005 concerning Guidelines for the Guidance and Supervision of the Implementation of Regional Government states that supervision over the implementation of regional government is a process of activities aimed at ensuring that regional government runs efficiently and effectively prior to plans and provisions. laws and regulations. (Fathoni Abdurrahmat, 2006, p. 30) defines: "Supervision is a process to determine the apparatus or unit to act on behalf of the organization's leadership and is tasked with collecting all data and information needed by organizational leaders to assess progress and setbacks in the implementation of work". The definition of supervision according to (Siagian, 2006, p. 112) is "the process of observing the implementation of all organizational activities to ensure that all work being carried out goes according to a predetermined plan".

Definition of Regional Tax Supervision

The process of supervising local taxes requires a good standard of supervision. According to (Mardiasmo, 2011, p. 13) one of the important controls in taxation is the existence of tax audits carried out by tax officials in supervising taxpayer decisions. Like management, the importance of supervising the implementation of taxes does not escape the importance of supervision itself, namely to prevent tax irregularities and evasion that can be detrimental. With the existence of tax control, it is hoped that tax irregularities and evasion can be minimized.

According to (Zaki Baridwan, 2012, p. 13), the definition of supervision in a broad sense is: Supervision includes the organizational structure and all coordinated methods and tools used within the company with the aim of maintaining the security of company property, promoting efficiency in the company. in the company and maintain compliance with management policies that have been set in advance. The influence of supervision of an activity including regional taxation is something that has an important role, with supervision, the things that are done will always be monitored so that no mistakes occur. Supervision according to (Cahyo Pramono, 2005, p. 36) has the following definition: "Supervision/control means a process carried out to ensure the performance of all activities in accordance with the predetermined objectives. The

control process includes several activities such as setting standards, measuring activities carried out, comparing activities with standards and taking corrective steps for existing deviations.

Supervision Method

Supervision with the observation function model aims to ensure that everything goes right. The easiest method to do is to make observations. Supervision with the comparison function model is carried out by measuring, collecting data, evaluating data and processing various other important information. This monitoring model is usually carried out if we want to measure the level of difference between the actual value and the expected value. From this pattern, a comparison will emerge whether our performance is appropriate, better or below the standard we are targeting.

With this pattern, management can simultaneously create a control function that aims to influence future management decisions. The data collected will provide an overview to determine the next plan. Another control function model is pattern correction. This pattern is intended for improvements to shifts from the basic objectives that have been agreed upon in their implementation. The method used is to take immediate and appropriate action, before performance further deviates from the agreed standard. Supervision will run well if the supervisors themselves are in good condition and have a clear mindset about supervision. So that the supervisor's behavior will be an example for the parties being monitored. Which in the end the reality that can often happen due to the weak mentality of the supervisor can be avoided.

Framework of Thinking

The framework of this research aims to determine the difference between the actual amount of entertainment and restaurant tax revenues and the entertainment and restaurant tax revenue targets set by the Medan City Government. When the realization is greater than the set target, of course there is a huge tax potential. Meanwhile, if the realized value of tax revenue is smaller than the target, it means that the implementation of the tax collection has not been utilized optimally.

The magnitude of the existing entertainment and restaurant tax deductions compared to the realization of entertainment and restaurant tax receipts occurs, it will be known how big the level of effectiveness of the entertainment and restaurant tax is. Analysis of the implementation of tax revenue is absolutely necessary, in order to measure how far the implementation of the collection of Entertainment and Restaurant Tax in the Medan City Government has been. The higher the collection of Entertainment and Restaurant Tax, the higher the level of effectiveness of the Entertainment and Restaurant Tax. Thus, it is very important to know the income of the Entertainment and Restaurant Tax for its effectiveness so that it can be the basis and guide in implementing programs to increase regional revenues, especially in terms of taxes. The implementation of tax supervision can improve the control of local tax revenues at the Medan City Regional Revenue Service.

RESEARCH METHOD

Research Approach

The approach used in this study is a descriptive approach. The descriptive approach makes theory an important guide for researchers in planning research. The theory in this case provides guidance on the frame of mind that the researcher must have, what data the researcher must collect, and how to interpret the data that has been collected from the field. In the quantitative approach, the data obtained in the form of numbers are classified, compared and calculated using the relevant formulas.

Variable Operational Definition

In this study, several related variables were used, including:

1. The budget is a plan that is systematically arranged in the form of numbers and is expressed in monetary units covering all company activities for a certain period of time in the future.
2. Entertainment tax revenue is regional revenue that is obtained from the region for the entertainment provider at the place where the entertainment is available. In this case the entertainment in question is in the form of watching films, arts, music and dance performances, discotheques, karaoke, nightclubs, billiards games, agility games, massage parlors, steam baths, sports competitions. Thus, the objects of the entertainment tax include: film shows, artistic performances, performances, discotheques and the like, the operation of tourist attractions and the like, sports competitions, performances and other public gatherings.
3. Restaurant tax revenue is local revenue derived from taxes on services provided by restaurants. Where in this case the subject of the tax is an individual or entity that buys food and drinks from a restaurant and the restaurant tax payer is an individual or entity that conducts business in the restaurant sector.
4. Supervision of the implementation of regional government is a process of activities shown to ensure that regional governments run efficiently and effectively in accordance with the plans and provisions of laws and regulations.

Place and Time of Research

The place of this research is the Regional Revenue Service of Medan City, which is located at Jalan Abdul Haris Nasution No. 32 Medan Johor. This research is planned from December 2016 to January 2017.

Data Types and Sources

In this study, there are two types of data used, namely primary data and secondary data. Primary data is data obtained from the first source, either from individuals or individuals such as the results of interviews conducted by researchers. Secondary data is data taken from existing records or other sources that have been processed by a third party, periodically (*time series*) to see the development of the object of research during a certain period. In this study, secondary data collected was restaurant and entertainment tax which was obtained directly from the Medan City Revenue Service.

Data Collection Technique

In this study, the implementation of the data collection method was intended to obtain relevant materials related to the issues raised and their quality accurate. The data collection method used in this research is a documentation study.

Data Analysis Technique

The data analysis technique in this study used descriptive analysis techniques:

1. Describing entertainment tax revenue and restaurant tax.
2. Describe the supervision of entertainment and restaurant tax revenues
3. Describe the factors causing the non-achievement of the entertainment tax and restaurant tax targets .
4. Conclusion

RESEARCH METHOD

Overview of Research Objects

The Medan City Revenue Service used to have only one small work unit, namely the Revenue Sub-Section in the finance department with the main task of managing the regional revenue/income sector. Considering that at that time the potential for regional

taxes and levies in the city of Medan was not so much, then in the revenue sub-section there were no sections or affairs. With the increase in development development and population growth rate as well as the potential for Regional Taxes/Retributions for the City of Medan, through the Medan City Regional Regulation, the Sub-Section mentioned above is upgraded to a Section with the name Section IX whose main task is to manage regional revenues and revenues. Section IX consists of several section with a sectoral approach to local levies.

RESULTS

Entertainment Tax Data

The table above shows that in 2011 the entertainment tax target for the city of Medan was Rp. 25,308,417,400.00, while the realization of entertainment tax revenue is only Rp. 15,612,200,659.93. In 2012 the entertainment tax target for Medan is Rp. 33,308,417,000.00, while the realization of entertainment tax revenue is Rp. 21,262,080,747.81. In 2013 the entertainment tax target for the city of Medan is Rp. 35,308,417,000.00, while the realization of entertainment tax revenue is Rp. 26,404,053,135.43. In 2014 the target of Medan city entertainment tax is Rp. 35,308,417,000.00, while the realization of entertainment tax revenue is Rp. 29,504,654,723.04. In 2015 the target of Medan city entertainment tax is Rp. 35,308,417,000.00, while the realization of entertainment tax revenue is Rp. 31,162,476,865.14.

In 2011 and 2015 the realization of entertainment tax revenue was very low because it was only about half of the target set. Realization of tax revenue has increased continuously from year to year. Due to the low realization of entertainment tax revenue, the entertainment tax revenue target set from 2013 to 2015 is the same.

Restaurant Tax Data

The table above shows that in 2011 the Medan city restaurant tax target was Rp. 96,209,441,389.00, while the realization of entertainment tax revenue was only Rp. 70,485,458,322.22. In 2012 the entertainment tax target for Medan is Rp. 113,209,441,000.00, while the realization of entertainment tax revenue is Rp. 83,182,567,950.56. In 2013 the entertainment tax target for the city of Medan is Rp. 113,209,441,000.00, while the realization of entertainment tax revenue is Rp. 91,590,223,058.75. In 2014 the target of Medan city entertainment tax is Rp. 113,209,441,000.00, while the realization of entertainment tax revenue is Rp. 106,429,552,172.14. In 2015 the target of Medan city entertainment tax is Rp. 124,409,617,130.10, while the realization of entertainment tax revenue is Rp. 31,162,476,865.14.

In 2011 – 2014 the realization of restaurant tax revenues did not reach the target. In 2015 the realization of restaurant tax revenues has reached the set target.

Monitoring Data

The table above shows that from the supervision carried out by the Medan City Regional Revenue Service that the tax revenue fraud is mostly done by taxpayers by 65%, where taxpayers fill in incorrect data by taxpayers. As many as 35% of fraud is carried out by tax officers by helping taxpayers fill in incorrect tax data. In addition, the officers did not collect taxes properly.

In carrying out its duties of supervising, the Medan City Revenue Service cooperates with the Integrated Team (Paratourism Office, Satpol PP, Police, Prosecutor's Office, Kodim) to carry out billing, conduct a review in case of errors in data collection, conduct

inspections of taxpayers, carry out routine supervision taxpayers to avoid incorrect data submitted by taxpayers.

DISCUSSION

1. Supervision of Entertainment and Restaurant Taxes at the Medan City Regional Revenue Service

Based on the results of interviews with respondents, it can be seen that there are several special strategies carried out by the Medan City Regional Opinion Service in terms of supervising taxpayers, especially entertainment and restaurant taxes. The forms of supervision strategies carried out by the Medan City Regional Opinion Service according to the results of interviews with Mr. M. Husni, SE, M.Si, the Head of the Medan City Regional Revenue Service are as follows:

- 1) Installing *Software* and *Hardware* on Entertainment and Restaurant Computing Devices.

According to the Head of the Medan City Regional Opinion Service, the number of entertainment venues and restaurants that have *software* and *hardware* installed on their calculating devices is 154 points. Installation of *software* and *hardware* on calculating devices for entertainment venues or restaurants is actually only an indicator of supervision given to several entertainment places and restaurants. The tax figures listed on the tool often have discrepancies. It's just that the difference obtained is not so significant compared to the value of the payment submitted to the Medan City Regional Opinion Service, so that tolerance is still given to the taxpayer. However, if the difference paid is quite significant with the value stated in the system, the Medan City Regional Opinion Service has the right to directly check the books of the entertainment venues and restaurants. Until now, the payment of entertainment and restaurant taxes in the city of Medan with equipment installed, there has never been a significant difference between the tax results obtained through the system and the value paid by the taxpayer.

- 2) Requiring Manufacturers to Print Transaction Notes and Provided to Consumers.

According to the Head of the Medan City Regional Opinion Service, taxpayer fraud can be done in various ways, one of which is by not making transactions with the system (manual) and without printing purchase notes from consumers, in that way transactions are not recorded in the system and the tax value becomes reduced from the liability. Therefore, the Medan City Regional Opinion Service requires every entertainment place and restaurant to print a purchase receipt and give it to consumers and must include the tax burden on the note. The Medan City Regional Opinion Service also urges all consumers not to make payments if they are not given a purchase receipt printed through the system.

- 3) Conducting Direct Inspections and Checking Bookkeeping When Fraud Is Suspected.

The Medan City Regional Opinion Service periodically conducts direct inspections and monitors the transaction process carried out by taxpayers, whether scheduled or impromptu. Until now, every inspection has never found any fatal errors from the taxpayers. Likewise with the examination of books for taxpayers who have installed a calculator from the Medan City Regional Opinion Service. Indications of fraud that have occurred and bookkeeping inspections have only been carried out at a few entertainment venues and restaurants that have not been installed with tools, namely the difference in the amount of monthly taxes between the previous normal month and the last month which is quite significant, or a significant difference between the nominal payment and the estimated payout value of the survey results. the Medan City Regional Opinion Service on the entertainment and restaurants. Therefore, the Medan City Regional Opinion Service is planning to add

the installation of equipment at several points of entertainment venues and restaurants that are suspected of having "naughty" indicators.

4) Imposing Sanctions on Negligent Taxpayers.

The sanctions are given in several stages, from one to three written warnings (warning letters), then taking action in the form of installing tax negligent banners. Installation of banners if taxpayers ignore the previous stages, namely Warning Letters 1 to 3 which were sent by the Medan City Regional Opinion Service to taxpayers. If this sanction does not affect the attitude of taxpayers, the Medan City Regional Opinion Service has the right to apply for temporary closure or permanent closure of business premises that do not comply with taxes.

2. Causes of Tax Revenue Not Reaching Target

From the description above, it can be seen that the realization of entertainment tax revenue has not reached the target from 2011 - 2015, while the realization of restaurant tax revenue has not reached the target from 2011 - 2014, but has reached the target in 2015. The target of entertainment and restaurant tax revenue is not achieved influenced by several factors, namely the lack of awareness of taxpayers in paying their taxes, where taxpayers tend to try to avoid paying their taxes by delaying tax payments. Besides that, it can also be caused by the lack of supervision of Entertainment and Restaurant tax receipts by tax officials to be even more leverage in collecting Entertainment and Restaurant taxes.

Through the efforts that have been and are being carried out by the Medan City Revenue Service, it is hoped that for the following years the realization of Entertainment and Restaurant Tax revenue can reach or exceed the established Entertainment and Restaurant tax revenue target. With this increase, it will increase regional income sourced from taxes, so that it can support the implementation of development in the region.

CONCLUSION

From the results of research on "Analysis of Supervision of Entertainment and Restaurant Tax Receipts at the Regional Revenue Service of Medan City" it can be concluded as follows:

1. Supervision of entertainment tax and restaurant tax at the Medan City Regional Revenue Service is still less effective with effectiveness below 80%.
2. Entertainment tax revenue and restaurant tax in Medan City have not reached the predetermined target caused by the lack of awareness of taxpayers in paying their taxes and the lack of supervision of tax receipts by tax officials and related agencies.

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DECLARATION OF CONFLICTING INTERESTS

We declare that we have no conflict of interest with the ICPM Bali 2021 committee or staff from AIBPM or any conflict regarding this article.

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