

Analysis of Land and Building Tax Accounting Supervision at the Asahan Regency Revenue Service

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ARTICLE INFORMATION

ABSTRACT

Publication Information

Research Article

HOW TO CITE

Amran, Y., & Nisa. (2021). CSR in the Covid-19 situation in Indonesia. *Journal of International Conference Proceedings*, 9(1), 23-31.

DOI:

<https://doi.org/10.32535/jicp.v4i2.1280>

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Received: 17 September 2021

Accepted: 27 October 2021

Published: 26 November 2021

The purpose of this study was to determine whether the land and building tax accounting supervision carried out by the Asahan Regency Revenue Service was functioning effectively. To find out what causes the land and building tax target to be not achieved. This research approach uses a descriptive approach. The types of data used are quantitative and qualitative data. Sources of data used are primary and secondary data. Data collection techniques used are documentation techniques and interview techniques. The data analysis technique used is descriptive method. Based on the results of this study, it can be concluded that the supervision of land and building tax accounting with revenue targets in its implementation is less effective, resulting in the realization not reaching the targets set at the Asahan Regency Revenue Service.

Keywords: Land and Building Tax, Supervision

JEL Classification: G12, G28, H21

INTRODUCTION

Local governments are given the freedom to design and implement Regional Planning and Expenditure Budgets. The government is also given the freedom to manage regional financial resources based on Law No. 22 of 1999 concerning regional government.

Local governments must use the funds they have as efficiently as possible and must be beneficial to the wider community, especially for all levels of society, just and prosperous. One way to do this is to increase local revenue from local taxes, the proceeds of regionally-owned companies, and the proceeds from the management of separated regional assets. Local revenue in accordance with article 3 of Law No. 25 of 1999 concerning financial calculations between the central government and local governments.

One of the regional revenues is the Land and Building Tax (PBB). Land and Building Tax can be used for various functions of determining policies related to land and buildings. Land and Building Tax is a very potential source of revenue for the region as a direct tax. Land and Building Tax is a central tax because the object is regional, so the region gets a bigger share.

The phenomenon that can be seen through the data obtained from the Asahan Regency Revenue Service is that the land and building tax revenue is not realized according to the target each year and is said to be ineffective. Whereas according to Halim,(2007); (Mulyadi, 2003);(Sherly Pinatik, 2021),states that "the ability of the region in carrying out its duties is categorized as effective if the ratio achieved is at least 1 or 100 percent". This shows that the supervisory ability of the Asahan Regency Revenue Service in realizing the Land and Building Tax has not been effective or has not been maximized as seen from the revenue table for the last 4 years has not been able to achieve the targets or plans that have been set. One of the regional revenues is the Land and Building Tax (PBB). (Hanum Z;Rukmini, 2016) (Waluyo, 2000); Resmi, (2011)Land and Building Tax can be used for various functions of determining policies related to land and buildings. Land and Building Tax is a very potential source of revenue for the region as a direct tax. (Homenta, 2015) Land and Building Tax is a central tax because the object is regional, so the region gets a bigger share. In optimizing tax revenues, the Asahan Regency Revenue Service always carries out intensification and extension activities of tax collection through supervisory activities carried out by taxpayers. According to Mardiasmo, (2011:213); states that "Supervision is referring to actions or activities carried out by parties outside the executive to oversee government performance". According to Simbolon (2004; 62) Putu Kepramareni,(2021)states that "Supervision aims to obtain the results of the implementation of the work in an efficient (efficient) and efficient (effective) manner in accordance with a predetermined plan".

LITERATURE REVIEW

Land and Building Tax is a State Tax imposed on land and buildings based on Law No. 12 of 1985 concerning Land and Building Tax as amended by Law No. 14 of 1994. Simbolon, (2004); Siagian, (2008) According to the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, Land and Building Tax (PBB) is a tax on land and buildings owned, controlled and utilized by individuals or entities, except for areas used for plantation, forestry and mining activities.

The object of the tax is the land or building. What is meant by classification of land and buildings is the grouping of land and buildings according to their selling value and used as a guideline, as well as to facilitate the calculation of the tax payable. In determining

the classification of the earth or soil, the following factors are considered: 1) Place 2) Allotment 3) Utilization 4) Environmental conditions and others.

The subject of the Land and Building Tax is an individual or entity that actually has a right to the land, and obtains the benefits of the land, and owns, controls and obtains the benefits of the building. In fact, having a right to the earth is proven by the existence of a right to the earth in the form of a certificate, while obtaining benefits on the earth is proven by the existence of management of the land by the individual or entity concerned so that they obtain the results of the land they manage. The basis for calculating PBB is the Taxable Selling Value (NJKP). The amount of NJKP is as follows: a. The estate tax object is 40%

b. Forestry tax object is 40%

c. Mining tax object is 20%

d. Other tax objects (rural and urban): - If the NJOP > Rp. 1,000,000,000.00 is 40% - If the NJOP < Rp. 1,000,000,000.00 is 20%

Accounting supervision is something that cannot be ignored because it is very decisive in the process of achieving organizational goals. Supervision is a management function that is intended to determine whether the implementation is in accordance with the plans that have been prepared previously, in the sense that supervision compares reality with predetermined standards. Supervision is intended to prevent and make corrections or corrections if the implementation deviates from the plan that has been prepared.

RESEARCH METHOD

This study uses descriptive research methods by collecting research data obtained from the Asahan Regency Revenue Service

RESULTS AND DISCUSSION

Implementation of Land and Building Tax Accounting Supervision Activities carried out by the Asahan Regency Revenue Service. PP No 60 Tahun 2008, Supervision of Land and Building Tax Receipts at the Asahan Regency Revenue Service is due to the lack of good and meticulous staff of the Land and Building Tax revenue supervisory agency who has been sent to carry out field operations on taxpayers. Realization of Land and Building Tax Revenue has never reached the tax calculation target due to the lack of awareness of taxpayers who do not collect taxpayers in accordance with applicable regulations, causing the realization of Land and Building Tax Revenue to never reach the predetermined target. According to Halim (2006; 369); (Homenta, 2015); (Siahaan, 2010), Supervision is a process to ensure that organizational and management goals are achieved with regard to ways to make activities as planned". According to the results of interviews conducted by researchers with one of the employees of the Asahan Regency Revenue Service, it is known that in the supervision of land and building tax revenues carried out by the Asahan Regency Revenue Service, the Asahan Regency Revenue Service employees were sent to go directly to the field to carry out the guarding, where guarding is carried out for 15 days or also up to 30 days to find out the potential for land and building taxes where the potential can be assessed from the value of the land and building business.

Yefta Palit Tatawi (2015); Sri Handayani, Irmayani Noer, Eko Win Kenali, (2021) After Inspection is also carried out on land and building taxpayers in order to test the compliance and correctness of the SPTPD (Regional Tax Return) submitted/reported by the taxpayer every month, the inspection is carried out by conducting direct questions and answers to the tax regarding the taxpayer's business.

CONCLUSION

The implementation of supervision carried out by the Asahan Regency Revenue Service has not been effective. The determination of the amount of target carried out by the DPRD of Asahan Regency is too high, causing the realization of Land and Building Tax receipts to be a little difficult to achieve the target. Supervision carried out by the Asahan Regency Revenue Service also produces a negative impact, namely in the supervision activities there are still often unresolved obstacles that often occur every year, causing ineffective supervision. The implementation of supervision carried out by the Asahan Regency Revenue Service has not yet reached its realization target. There are obstacles in collecting land and building tax revenues, such as for example: the taxpayer has the tax object and the taxpayer does not live in the tax object.

ACKNOWLEDGMENT

This research will be able to increase resources, the purpose of this study was to determine whether the land and building tax accounting supervision carried out by the Asahan Regency Revenue Service was functioning effectively.

DECLARATION OF CONFLICTING INTERESTS

The determination of the amount of target carried out by the DPRD of Asahan Regency is too high, causing the realization of Land and Building Tax receipts to be a little difficult to achieve the target. Supervision carried out by the Asahan Regency Revenue Service also produces a negative impact, namely in the supervision activities there are still often unresolved obstacles that often occur every year, causing ineffective supervision.

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