

Electronic Restaurant Tax Transaction Data Monitoring System Implementation at The Regional Revenue Agency of North Minahasa District

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ABSTRACT

Implementation of an electronic Restaurant Tax Transaction Data Monitoring System as a form of Restaurant tax monitoring is the latest policy implemented by the North Minahasa Regional Revenue Agency (Bapenda), aimed at increasing Regional Original Income (PAD) through increasing tax discipline. This research aims to evaluate the effectiveness and investigate the background to the implementation of the electronic Tax Transaction Data Monitoring System in the Bapenda of North Minahasa Regency. This research is qualitative with a descriptive approach. The data used consists of primary and secondary data. Data collection was carried out through interviews, observation, and documentation. Descriptive analysis is used by applying contribution and effectiveness ratio calculation formulas to evaluate the success of policies adopted by Bapenda. The research results show that the implementation of the electronic Tax Transaction Data Monitoring System was carried out in response to the tax payment policy with an online and self-assessment system. However, the effectiveness of this policy is not yet optimal because it does not meet the five implementation criteria. Some of the obstacles identified involve a lack of cooperation from taxpayers, a shortage of workers at Bapenda, interference with the electronic Tax Transaction Data Monitoring System equipment, and internet network problems. To overcome these obstacles, Bapenda took steps such as communicating again with electronic Tax Transaction Data Monitoring System technicians, conducting outreach, and giving awards to taxpayers.

Keywords: System, Monitoring, Tax, electronics

INTRODUCTION

Taxes are the main source of state revenue which is used to finance state expenditure, both routine expenditure and development expenditure. Tax is a very basic thing, it must be collected. Based on applicable laws and regulations (Purnamawati, et al, 2015). Restaurant tax collection is carried out using a self-assessment system or tax payments paid by the taxpayer himself. Implementation of tax payments paid by the Taxpayer himself (self-assessment), the implementation of which is as regulated in Article 4 of the Government Regulation of the Republic of Indonesia Number 91 of 2010 concerning Types of Regional Taxes Collected Based on the Determination of the Regional Head or Paid by the Taxpayer Himself.

Regional taxes are one source of regional income, which is expected to help finance regions to carry out their autonomy, namely being able to regulate and manage their households in addition to revenue coming from the government in the form of subsidies/assistance. These regional tax sources are expected to be a source of financing for government administration and use. regions to improve the distribution of people's welfare. Regional tax is a mandatory contribution made by the region to individuals or entities without equal direct compensation, which can be enforced based on applicable laws and regulations, and is used to finance the administration of regional government and regional development. Regional taxes and regional levies are regulated based on Law No. 28 of 2009, where regional taxes and regional levies are an important source of regional income to finance the implementation of regional government. The North Minahasa Regency Regional Revenue Agency manages 10 types of taxes, namely: Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Parking Tax, Ground Water Tax, Swallow's Nest Tax, Land Tax and Rural and Urban Buildings and Fees for Acquisition of Land and Building Rights based on North Minahasa Regency Regional Regulation Number 4 of 2015 concerning Regional Taxes

Original Regional Income (PAD) is all regional revenue originating from original regional economic sources. PAD is an indicator of measuring the level of independence of an autonomous region in carrying out government administration and development. In line with this, autonomous regions must have the authority and ability to explore their financial resources and manage and use their finances which are sufficient to finance the administration of their regional government. In today's rapidly developing digital era, the implementation of information technology has become a necessity for government institutions to increase efficiency, accuracy, and transparency in regional revenue management. One sector that has a significant impact on tax revenues is the restaurant industry. North Minahasa Regency, as an integral part of the national and local economy, feels the need to modernize the tax monitoring system, especially in the restaurant sector which continues to grow.

Several fundamental factors support the need to implement an electronic monitoring system for restaurant tax transaction data. The regional tax management system is one of the important elements that support increasing taxes in a country. In general, there are 2 ways to collect taxes, namely official assessment, and self-assessment. Through self-assessment, tax officers only supervise, provide services, and provide counseling to taxpayers. Therefore, this system will work well if the public has a high level of tax awareness. The success of this self-assessment cannot be achieved without good cooperation between the tax authorities and taxpayers. Restaurant tax is a type of regional tax where the taxpayer

is an individual or entity that has a business in the restaurant sector and is obliged to collect the tax object or every service provided to customers. Based on Law Number 28 of 2009 concerning regional taxes and regional levies, restaurant taxpayers have the right to collect taxes on services provided to consumers and have the right to report and pay these taxes to the regional government. Restaurant tax is a regional levy on services provided by restaurants, including sales of food and/or drinks consumed by buyers, whether consumed at the service location or elsewhere (Phaureula Artha, 2018).

North Minahasa Regency has made various significant efforts to achieve an increase in Regional Original Income (PAD). One of them is the issuance of North Minahasa Regent Regulation Number 56 of 2020 concerning the Electronic Regional Tax Transaction Data Monitoring System with the aim of monitoring. The focus of the problem, in this case, is the effectiveness of the system for implementing Electronic Restaurant Tax Transaction Data Monitoring as regional tax monitoring for taxpayers registered with the North Minahasa Regency Bapenda. Research Problem How effective is the implementation of the Electronic Restaurant Tax Transaction Data Monitoring system as regional tax monitoring for taxpayers registered with the North Minahasa Regency Bapenda? The research Objective is to determine the effectiveness of implementing the Electronic Restaurant Tax Transaction Data Monitoring system as regional tax monitoring for taxpayers registered with the North Minahasa Regency Bapenda.

METHODS

Research Approach

The research method used in this research is a qualitative research method with a descriptive approach. Qualitative research methods are research methods used to research scientific conditions whose results emphasize meaning rather than generalizations (Sugiyono, 2011). In writing this thesis, the researcher used descriptive methods. The descriptive method can be defined as a descriptive investigation that tells and interprets existing data, for example about situations that are experienced, a relationship of activities, views, and attitudes that are visible, about an ongoing process, influences that are at work, abnormalities that are emerging, visible tendencies, sharp contradictions and so on (Unaradjan, 2000). The use of a qualitative descriptive research design in this research is intended to explain and illustrate/describe the management of the electronic regional tax transaction data monitoring system at the North Minahasa Regency Regional Revenue Agency, including the existence of internal and external factors that influence the implementation of the use of the restaurant tax recording system.

Looking at the explanation above, the approach used is qualitative, because data collection was carried out by observation and interviews. According to Sugiyono, qualitative research methods are "Research methods used to examine natural conditions of objects, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out triangulation (combined), data analysis is inductive and the research results in Qualitative emphasizes meaning rather than generalization (Sugiyono, 2005). Qualitative methods are used to obtain in-depth data, data

that contains meaning. Therefore, qualitative research does not emphasize generalization but rather emphasizes meaning.

Research Location

Location is the place where research will be carried out. This research was conducted in the North Minahasa Regency area, specifically at the North Minahasa Regency Regional Revenue Agency Office, and was carried out over two months.

Description of Research Focus

This research description is intended to limit qualitative studies as well as to select data that is relevant and which is not relevant. This research focuses on:

1. To find out what must be done so that the Electronic Regional Tax Transaction Data Monitoring system at the North Minahasa Regency Regional Financial and Revenue Management Agency can run properly
2. To determine the response of business actors to the Electronic Regional Tax Transaction Data Monitoring System at the North Minahasa Regency Regional Financial and Revenue Management Agency.
3. To find out the realization of restaurant tax revenue in North Minahasa Regency after the use of the restaurant tax recording tool was implemented
4. To determine the factors that influence the Electronic Regional Tax Transaction Data Monitoring System at the North Minahasa Regency Regional Financial and Revenue Management Agency

Data Source

Primary Data

Primary data in this research is data obtained directly from the field or research location through interviews, observation, and documentation of research informants. Meanwhile, according to Lofland the main data sources in qualitative research are words and actions. Words and actions are sources of data obtained from the field by observing (Moleong, 2010). Primary data was collected through related parties in the Electronic Regional Tax Transaction Data Monitoring system at the North Minahasa Regency Regional Financial and Revenue Management Agency and taxpayers in North Minahasa Regency as restaurant/restaurant business actors.

Secondary data

Secondary data in this research is data that has been processed and obtained from various reading sources, including official documents at the North Minahasa Regency Regional Revenue Agency, and documentation of activities which are all related to the use of restaurant tax recording tools. The use of secondary data is to strengthen findings and complement the information that has been collected through observations and interviews.

Documents obtained from the results of this research include:

- a. North Minahasa Regency Regional Regulation Number 4 Number 2015 concerning Regional Taxes
- b. North Minahasa Regent Regulation Number 56 of 2020 concerning Electronic Regional Tax Transaction Data Monitoring System
- c. Recapitulation of North Minahasa Regency Restaurant Tax Revenue

Informant

Informants in research on Electronic Regional Tax Transaction Data Monitoring System Management at the Regional Financial and Revenue Management Agency of North Minahasa Regency

RESULTS AND DISCUSSION

The result of this research is To find out what must be done so that the Electronic Regional Tax Transaction Data Monitoring system at the North Minahasa Regency Regional Financial and Revenue Management Agency can run. In installing the Electronic Regional Tax Transaction Data Monitoring device, there are several criteria for restaurants that will be the targets for installing the Electronic Regional Tax Transaction Data Monitoring device.

These criteria include the following:

1. The restaurant already uses a (computerized) system.

Because the Electronic Regional Tax Transaction Data Monitoring device is a device that is connected to the system, the restaurants that are targeted for installing this device are restaurants that already use a computerized system. This aims to facilitate monitoring because there will be a direct connection from the system in the restaurant to the system installed at the Regional Revenue Agency. This makes it easier for Bapenda to monitor every transaction at the restaurant.

2. Restaurants suspected of tax fraud.

Tax is a mandatory contribution that must be paid to the government by taxpayers. Because the tariff is quite high, namely 10% for all restaurants, both restaurant qualifications and restaurant qualifications, it is not uncommon for many restaurants to want to avoid tax. Among them are delaying payments and reducing tax payments. With this monitoring, Bapenda will be able to know and monitor every transaction that occurs at the restaurant. The types of monitoring or supervision carried out by the Regional Revenue Agency.

3. Preventive Supervision.

Preventive supervision is supervision carried out before a plan or policy is implemented. The purpose of this supervision is to prevent errors in carrying out work. The form of preventive supervision carried out by the North Minahasa Regency Bapenda is through the following methods:

- a. Determine regulations related to systems, procedures, and work procedures

- b. Create a work program, in this case, the Budget for Procurement of Electronic Regional Tax Transaction Data Monitoring Devices
 - c. Determine the duties and authority of each person responsible for implementing monitoring
 - d. Establish sanctions against taxpayers who commit acts of fraud
4. Repressive Supervision Repressive supervision is supervision carried out after the implementation of a plan or activity.

The purpose of this supervision is to ensure the continuity of a plan or activity so that the results are as expected. The forms of repressive supervision carried out by the North Minahasa Regency Bapenda are as follows:

- a. Compare the results of activities with the plans that have been set. In this case, compare the Budget and Realization of Restaurant Tax Revenue after monitoring implementation and compare the Electronic Regional Tax Transaction Data Monitoring device that is targeted to be installed with the realization that has been running to date.
- b. Look for the causes of obstacles in the implementation of monitoring as well as solutions for dealing with existing obstacles.

This research may focus on the implementation of an electronic-based restaurant tax, transaction monitoring system at the North Minahasa Regency Regional Revenue Agency. The results of this research show that an electronic-based restaurant tax, transaction monitoring system has an impact on the effectiveness of the monitoring system, such as evaluating the effectiveness of the system in recording, storing, and monitoring restaurant tax transaction data electronically. This may involve analyzing the system's ability to record transactions in real-time, the accuracy of stored data, and the ability to track and check transactions. apart from that, increasing tax revenues such as analysis of the impact of system implementation on tax revenues. Research might evaluate whether the use of electronic systems increases the amount of tax revenue collected from the restaurants involved.

The results of this research also show Operational Efficiency such as Research can consider how efficient this system is in managing and analyzing data. Has this system succeeded in reducing the time required for manual audits or supervision, as well as the extent to which this system helps in improving administrative processes? Next, the Restaurant Compliance Level is an evaluation of the restaurant's level of compliance in using the system. Whether restaurants actively use electronic systems to record transactions and whether these systems have improved compliance with their tax obligations. The next results also show that the Social and Economic Impact is a study of the social and economic impacts of implementing this system. This could include an analysis of the relationship between local governments, restaurants, and communities in the use of these systems and their impact on local economic growth.

CONCLUSION

This research concluded that are Implementation of Electronic Monitoring of Regional Tax Transaction Data is based on the policy of paying taxes using an online system and tax reporting carried out by self-assessment. There needs to be supervision over the reporting of taxpayer business transaction data through a real-time system. So regulations for the implementation of Electronic Monitoring of Regional Tax Transaction Data were formed as regional tax monitoring.

This research also concluded are Based on the results of interviews and data analysis using 5 implementations, namely right policy, right implementation, right target, right process, and right environment, the policy for implementing Electronic Monitoring of Regional Tax Transaction Data cannot be said to be effective because it has not fulfilled these five implementations. The next conclusion The response from the taxpayer community is that it is difficult to use the system because several obstacles are caused by interference with the internet signal. After all, the restaurant is located in the mountains, the Bapenda server often does not read the input data, taxpayers are less cooperative in this policy and in this policy, the staff Bapenda has few human resources, numbering only 2 people. The next conclusion is The government's efforts to overcome obstacles are as follows: (1) Coordinate with technicians who handle Electronic Regional Tax Transaction Data Monitoring tools. (2) Approach and socialize taxpayers regarding the objectives and benefits of this policy. (3) Choose a starter card that suits the internet signal in the mountains. (4) Give awards to restaurants that comply with the rules and pay taxes on time.

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