

The Realisation of Land Tax Revenue and Buildings Using Online Check Village Payment Supporting System (Case Study in Banyuwangi)

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This study aims to create SISMIOP supporting system to increase interaction between BAPENDA and all town. Data is analysed by an exploratory, descriptive method, and followed by content analysis. The result of this research is an information system that is suitable with BAPENDA and OCVPSS (Online Check Village Payment Supporting System) Realisation of Pajak Bumi Bangunan-PBB (Land and Property Tax) Revenue. The next step is to apply OCVPSS to BAPENDA and Village. It is expected that through the system, the reporting of the realisation of PBB revenue in all villages in Banyuwangi will become more accurate and create a more effective and efficient performance.

Key words: *OCVPSS, SISMIOP, PBB, BAPENDA, Banyuwangi.*

Introduction

Nowadays, the government of Banyuwangi Regency is required to improve its performance by providing adequate and efficient services to society. One way to develop bureaucracy is information technology infrastructure. The form of government services to the community is data collection, processing, provision of various data, information, knowledge, and policies disseminated to the community's need. The utilisation of Internet-based information technology has created a new government bureaucratic system. This system establishes a transparent and accountable interaction between the government and society so that

bureaucratic systems can be minimised. Through implementation of this process, the government is more comfortable to obtain local revenue from taxes, such as tax services.

BAPENDA (Badan Pendapatan Daerah) is one of the entities in Banyuwangi that collects payments of Land and Property Tax (Pajak Bumi dan Bangunan–PBB) and Acquisition of Land and Property Rights (Bea Perolehan Hak Atas Tanah dan Bangunan– BPHTB). The type of PBB collected are Rural and Urban areas (PBB-P2). Information systems in PBB-P2 collection uses the application Sistem Manajemen Informasi Objek Pajak (SISMIOP, which facilitates tax oversight and tax collection. However, the system has its weaknesses, such as it has not been able to provide accurate reporting of acceptance data consistently to stakeholders, especially villages in Banyuwangi District.

BAPENDA can compile data of tax revenue, but it needs manual verification of the Village party who collects from the Taxpayer (WP) directly. The village taxpayer acting as a collector cannot access the realisation of PBB-P2 revenue, and is only able to see the status of payments made. This restricts the access of information for some villages as they are unable to check the money that has been paid. Therefore, it is necessary for the system to support the performance of SISMIOP to be more effective and efficient. A A. Gde Satia Utama and A.R. Wardhani (2016) provides that efforts to improve the performance efficiency of tax sub-taxation in PT Pelabuhan Indonesia III (Persero) Tanjung Perak Branch, need to include a design an appropriate accounting information system for the collection of Value Added Tax (VAT) in PT. Pelabuhan Indonesia III (Persero). The design of WAPU VAT depositing using E-Tax application can save time and energy, resulting in increased performance efficiency of sub-taxation at PT Pelabuhan Indonesia III (Persero) Tanjung Perak Branch. In line with Priyanti and Iriani (2013) who stated that the development of databases are able to make the system more efficient by facilitating the Bogoharjo village office in the processing of data management of the population. These efficiencies comes from assistance of inputting data, searching for data, and reports of residents.

This study aims to design a supporting system to increase the interaction between BAPENDA and Village. The ideal information system is the Online Check Village Payment Supporting System (OCVPSS) which contributes to increased cooperation between Village and BAPENDA, especially for transparency of Realisation of PBB Revenue, so that budget leakage does not occur. Online Check Village Payment System (OCVPSS) helps the villagers to see the status of payments that have been made, as well as the quickest village ranking to make repayment. The Realisation of PBB Revenue data and the compliance rate in compensation will be available in the OCVPSS. Villages who need information can also be integrated into the Online Check Village Payment System (OCVPSS). There is a low possibility of system development in the future that can realise PBB-P2 collection online, so there is no need to print SPPT. The system offered is very supportive of the mission of the

Government of Banyuwangi Regency in realising the Good and Clean Government based on information technology. It is also able to strengthen the two (2) priorities of the foundation through the utilisation of information technology in improving the openness of bureaucracy and the creation of a more robust infrastructure so that it can soon be applied by BAPENDA of Banyuwangi Regency.

Literature Review

1. Property tax

According to Law number 12 of 1994, Land and Building Tax (PBB) is a tax related to the meaning of the payable income tax determined by the object of the earth, land and or building, subject matter. Land and Baggage Tax is a central tax where the percentage share of the proceeds of revenue is allocated more to the regions.

2. Land and Building and Office Taxes (PBB-P2)

According to Mardiasmo (2013), Land and Building and Office Taxes (PBB-P2) are taxes on the earth, and or buildings that are owned, controlled, and utilised by individuals or entities, except areas that are used for plantation business, forestry, and mining.

Earth is defined as the surface of the earth which covers the land, and inland waters and the sea of the Regency/city. Buildings are defined as technical contours that are planted or placed permanently on the ground, and inland waters, and or the sea. PBB-P2 is a new type of district tax or tax stipulated by Law Number 28 of 2009.

3. Information Systems

According to K. C. Laudon and J. P. Laudon (2016: 48 - 49) an information system is a set of interconnected components to collect, process, store, and distribute information used for decision making and control carried out by the organisation. Information systems have three primary activities that produce data that managers will use for decision making, controlling operations, analysing problems, and creating new products.

4. System Development

System development is a clear and structured activity that produces enterprise information system solutions for problem-solving or opportunity utilisation. These activities consist of (Laudon, 2016: 541 - 547) System Analysis, System Planning, Programming, Testing, Conversion, Production, and Maintenance team Development.

5. E-Payment of Land and Building Tax (PBB)

E-payment is a tax payment made by the Directorate General of Taxes to monitor all tax payments made online with transactions through electronic banking devices, such as Automatic Teller Machine (ATM), Internet Banking and Bank Teller throughout

Indonesia (Daughter of Freddy, 2013). Services that can facilitate taxpayers in fulfilling their tax obligations are expected to meet state revenue targets, especially from the tax sector.

Methodology

This research is a survey, exploratory, and action research that will be implemented in the Banyuwangi Regency by using the triangulation method. Qualitative methods are used to investigate social phenomenons and human problems in everyday life (Yin, 2011). The exploratory approach means that the researcher performs direct observations on the object under study (Creswell, 2013) and in this case the purpose of research is the tax system of earth and buildings. The stages of research conducted include two steps. The first phase (1 month) conducted a survey to find, reveal, and parse the performance issues of Object Information Management System (SISMIOP) between BAPENDA and Desa. The second phase (1 month) conducted action research by designing support systems and applying OCV PSS (Online Check Village Payment Supporting System) Realisation of UN Admission to BAPENDA and Village. The type of data used in this study is primary and secondary data. Data collection methods used in this study through three (3) stages of observation, interview, and Focus Group Discussion (FGD). The overall data obtained was then analysed using the Triangulation technique. All data is compiled by the editing process and the interview results and FGD is completed by the transcription process and the result of the coding process. The researchers used NVIVO 11 software as an analytical tool to support the triangulation process.

Result and Discussion

Based on qualitative data generated during the research, with correspondent employees in BAPENDA, and the village device in Banyuwangi Regency can be analysed for its needs. The reporting system to be produced in this study requires an analysis that is closely related to the system tools. The important tools to be considered in making the system are hardware, software, HR and cost. The reporting system offered is in the form of the website, intended for all village devices, and sub-districts in Banyuwangi. Similar to the making of systems in general, the following is a needs analysis based on observations and interviews.

Hardware or hardware requirements in making this reporting system is a set of computers. Because the system offered is a website it can be assumed that all types of computer devices can access it. In addition, in every village or sub-district, there is already a computer device that can be used to access the internet. BAPENDA also has hardware that can be used to perform or operate the system. As the system is a website it is very light and does not require specifications of a particular computer or device. Additional hardware that also supports this

system is Hum. It is also present in every village in Banyuwangi regency because it has implemented the concept of smart kampung in some villages. Although there are still villages may not have access to the hardware because of damage, these villages can use a smartphone to access it. Thus, the needs analysis for hardware has been fulfilled either by BAPENDA or Desa and Kecamatan which will be the user in the website of realisation of acceptance reporting.

1. Software Requirement Analysis

Software used in this system is not complicated. However, the software requirements for both BAPENDA and Village users have been met. This is because it does not require any special applications or software. Implementation of this system is only through the website address that can be accessed by the village and subdistrict. A login with password and username is needed, which is provided by the system admin, being BAPENDA. Default software such as Mozilla or Google Chrome can be used to access this website. BAPENDA also has an existing support software called SISMIOP that records all receipts from WP, so the admin in BAPENDA only needs to collect the data on Microsoft Excel for uploaded onto the website. The availability of data bandwidth or Wi-Fi network speed in BAPENDA is also large so this is not an issue.

2. Human Resource Requirement Analysis

The system must also be related to the user of the human system. The system must be operable by its function. Therefore that the manufacture of the system also pays attention to the quality of Human Resources (HR), which will become its users. Responding to this, the system generated in this study is a simple system that can be accessed by all the users. To be able to access or operate this system, HR with special expertise is not required. Except for development the system, requires special expertise in the field of IT to arrange the system in such a way. Analysis of HR is needed to operate this system is considered to be fulfilled.

3. Cost Requirement Analysis

Requirement analysis for cost in this system also has been fulfilled. It can be seen from previous analysis; hardware requirements exists in every village, sub-district and BAPENDA so there is no need to purchase new hardware. Next is the need for software. As particular application does not need to be installed as the software is a built-in applications on a computer, laptop or smartphone, it can be easily accessed. The only possible cost is the needs of HR. The costs required for HR will provide technical guidance to village and sub-district officials who are authorised to access them. The cost to BAPENDA to undertake socialisation is also minimal, so this system will provide more benefits than the cost to be incurred.

Based on the results of the analysis that has been done the discussion will explain the business process of receiving realisation of PBB payments with the units/entities involved, activity diagram model and entity relationship diagram along with the database and display OCVPSS in Web applications that have been made.

1. Business Process

The business process in the realisation of PBB acceptance for all villages in the Banyuwangi Regency involves four (4) parties; Bank, BAPENDA, District, and Village. These four parties are related and each plays an important role. This business process starts with the Bank. The Bank is the party receiving payment transactions conducted by the taxpayer, either personal or collected through the village. The bank will always record each payment receipt transaction. The result data from those records go directly to the system database used by BAPENDA.

BAPENDA's party will begin to check data obtained from the Bank. The checking is conducted to equalise receipt of payments by the Bank with the record of the outstanding UN kept by BAPENDA. The result of checking will be that the data is the same or not the same. If the data is the same, then the results will be directly inputted to OCVPSS as a report that will be accessible directly by the District and Village. If the data is not the same, there will be coordinated acceptance between BAPENDA and Bank. The Bank will make adjustments to the coordination and the results of the improvement will automatically update the database BAPENDA. The data will be checked by BAPENDA until the records are correct. Receipt data of PBB payment data can be accessed at any time by the District and Village. The report data will be utilised by the District and Village according to their respective interests.

2. Activity Diagram

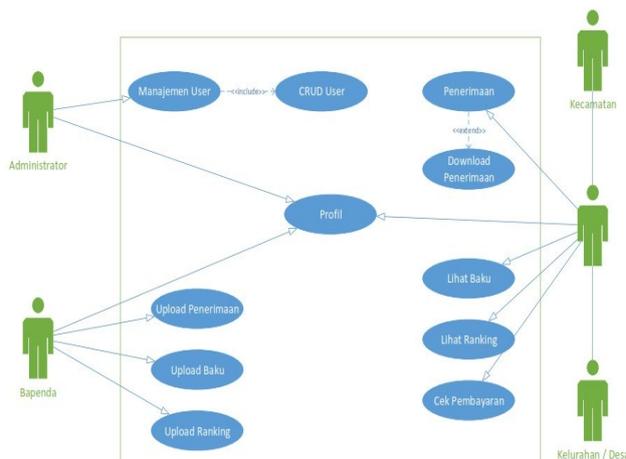
Figure 1. Activity Diagram



In this OCVPSS, there are only three (3) parties involved, namely BAPENDA, District or Kecamatan, and Village or Desa. BAPENDA is the party assigned to input data to the system. While Sub-District and Village / Village are parties that will utilise the output of the system, namely Report Receipt Payment of Land and Building Tax (LP2-PBB).

3. Use Case

Figure 2. Use Case

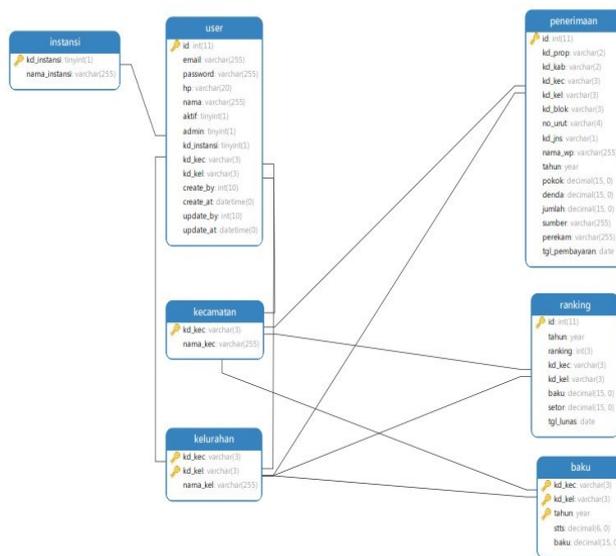


The picture above illustrates the viewing features that exist in the OCVPSS system. The administrator is the management of the user or the party who will manage the system and all users who utilise OCVPSS and set the system profile display. As explained earlier,

BAPENDA is the party in charge to input the required data. The data is data receipts, raw data taxes, and data tax revenue. In addition, BAPENDA can also access the OCVPSS profile view. The next party is user information, namely District and Village / Village. This party is given the right to access and view the OCVPSS profile, consider the tax payable, check the payment status, see the paid tax payment rank, and download the tax receipt document inputted by the BAPENDA.

4. Entity Relationship Diagram (ERD)

Figure 3. Entity Relationship Diagram



The following figure is the entity relationship diagram model, along with the database that supports the OCVPSS application.

5. Keywords

Here is an OCVPSS view on the web that has been created.

Figure 4. User Login

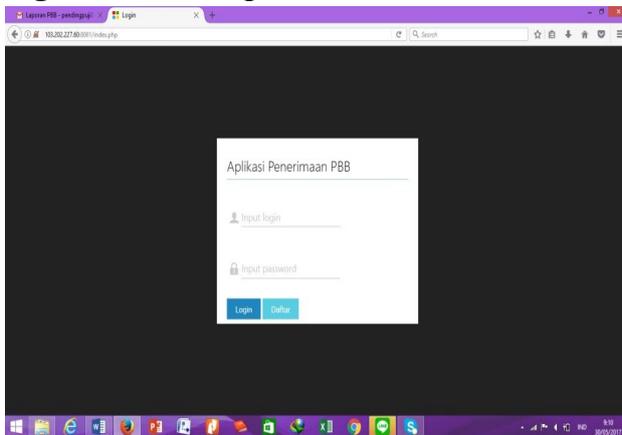


Figure 5. Dashboard

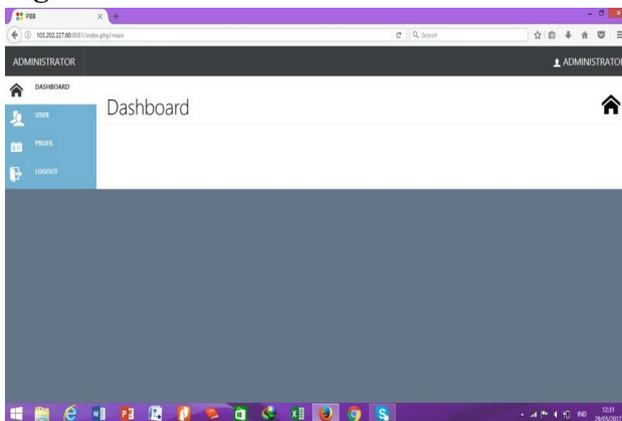


Figure 6. Management User

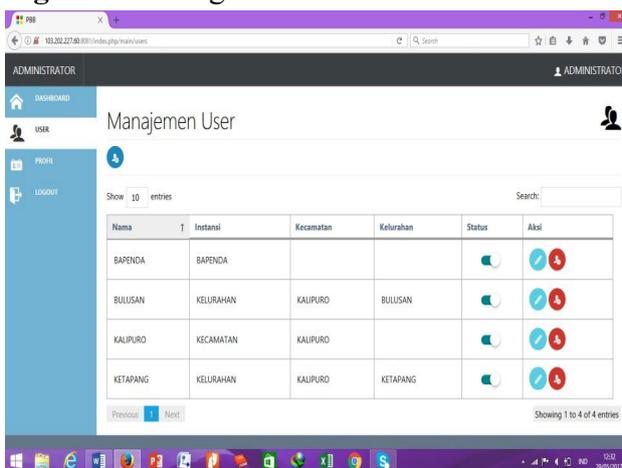
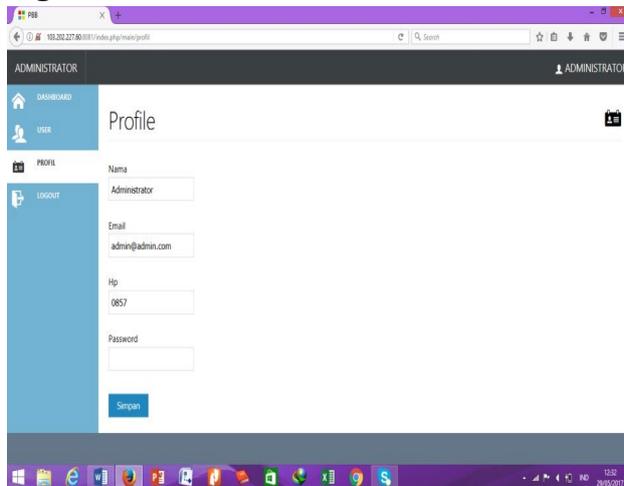


Figure 7. Profile



Conclusion

The result of this research is an information system which is suitable with BAPENDA and Village OCVPSS Realisation of PBB Revenue. The next step is to apply OCVPSS to BAPENDA and Village. It is expected that through the system, the reporting of the realisation of PBB revenue in all villages in the Banyuwangi Regency becomes more accurate and creates a more effective and efficient performance.



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