

Analysis of The Effectiveness of Restaurant Tax Collection in Increasing Regional Tax Revenue in The Regional Revenue Agency of Bekasi

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Abstrak/Abstract

Abstract. *The implementation of fiscal decentralization is to give authority to the regions to explore and manage the potential to finance regional development. Taxes make a major contribution to development, one of which is the restaurant tax which is managed by the Regional Government with the Regional Revenue Agency as the collection agency. At the Regional Revenue Agency of Bekasi City, there is ineffectiveness in collecting restaurant tax. This can be seen from the revenue data which experienced a downward trend from 2018-2022. The purpose of this study is to analyze the effectiveness of restaurant tax collection, analyze the inhibiting factors faced and efforts to overcome the inhibiting factors of restaurant tax collection. This research uses a qualitative descriptive method. The data used in this research is primary data sourced from in-depth interviews with informants, while secondary data comes from documentation, literature books or studies. This research appointed 7 informants who were selected using purposive sampling technique with the focus of the research using an approach based on the opinion of Lubis and Huseini (2014: 35), namely the source, process and target approach. The results showed that: (1) The effectiveness of restaurant tax collection at the Regional Revenue Agency of Bekasi City is not optimal. (2) There are inhibiting factors, namely a. Internal factors related to the capability and composition of human resources, supporting infrastructure, SOPs that are not updated, the scope of inspection and no reward for employees, b. external factors consist of economic conditions (ex. covid conditions, inflation rate, economic growth, etc.), low taxpayer awareness, tax avoidance and tax evasion practices, there are still naughty taxpayers (3) Efforts made in overcoming internal inhibiting factors, namely by increasing the capability of human resources, embedded supervision and reward punishment systems, while for external factors are massive socialization and tax digitalization.*

Keywords: *Effectiveness, Restaurant Tax Collection, Local Tax Revenue.*

Introduction

Regional development is a form of national development and is implemented based on the principle of regional autonomy in accordance with Law Number 23 of 2014 which has the concept of prioritizing the implementation of the principle of decentralization where the City or Regency acts as the "Engine" while the Province is the coordinator. One form of implementing fiscal decentralization is exploring and managing regional potential which can be used as a source of revenue for the region.

Sources of regional income based on Law Number 33 of 2004, consist of: a) Original Local Government Revenue, namely (1) Regional Tax Results, (2) Regional Levy Results, (3) Regionally Owned Company Results and other Regional Wealth Management Results which are separated, (4) Other Legitimate Regional Income, b) Balancing Fund, c) Other Legitimate Regional Income.

Taxes play a great role in the development of a country. This is in line with (Fajarwati, 2014) in (Sari & Nuswantara, 2017) who said that taxes do contribute quite a lot to state revenues, but development needs in Indonesia are increasing and of course require more costs. The increasing development of infrastructure and

public facilities is influenced by the large number of tax sources collected so that it can produce an increase in this sector.

The Regional of Bekasi Government as an autonomous region which has a population of 2,496,198 people (2023) carries out development using funds originating from potential regional taxes. Regional tax is one component of revenue that is used to finance regional needs such as development, infrastructure improvements, health services and even government administration.

Restaurant tax as a source of regional income is related to stewardship theory which is related to targets and results. Local revenue and local taxes are the target results and the government as an organizational actor (Donaldson, 1989 and Davis, 1991). This interconnected relationship can be stated that the higher the restaurant's income, the higher the tax generated and paid to the government or vice versa.

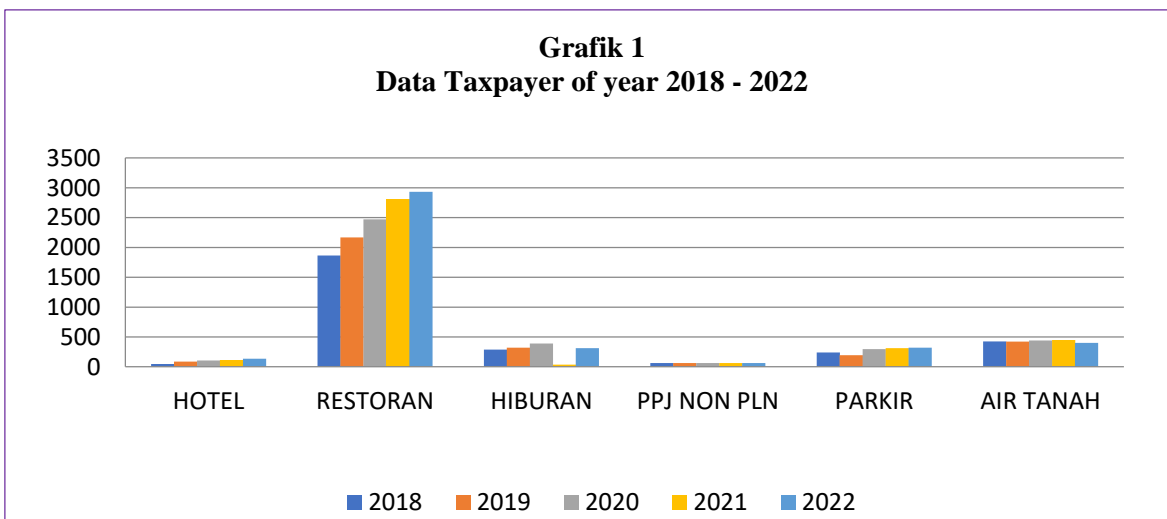
Based on this theory, tax collection needs to be made effective in order to achieve the goals and targets of regional tax revenues. According to Mahmudi (2010:143) effectiveness is the relationship between output and the goals or targets that must be achieved. It is said to be effective if the activity process achieves the final goals and objectives of the policy (spending wisely). The greater the output produced to achieve the specified goals and objectives, the more effective the work process of an organizational unit will be.

Population growth in Bekasi City and regional is directly proportional to the number of business actors, especially in the restaurant sector. This can be seen from the number of taxpayers in Bekasi City which continues to increase from 2018 to 2022. The increase in the number of Taxpayers in Bekasi City can be seen in the table below:

Tabel 1 : Data on the Number of Taxpayers in Bekasi Region (2018 – 2022)

NO	Type of Tax	Number Of Taxpayers for period :				
		2018	2019	2020	2021	2022
1	Hotel	47	87	105	113	135
2	Restaurant	1865	2168	2470	2809	2933
3	Entertainment	287	321	391	37	311
4	Street Lighting Tax for Non Indonesia State Electricity Corporation	63	63	63	63	63
5	Parking	240	194	297	311	319
6	Groundwater	425	422	440	449	400
TOTAL		2927	3255	3766	3782	4161

**Grafik 1
Data Taxpayer of year 2018 - 2022**



Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Based on the table and graph above, it can be explained that restaurant taxes in Bekasi City are the most dominant among other types of regional taxes and the number of taxpayers experiences an increasing trend every year starting from 2018 to 2022. However, this condition is not directly proportional to the realization of restaurant tax revenues. which continues to decline as in the table below :

Tabel 2 : Target dan Realisasi Pajak Restoran (2018 – 2022)

NO	TAHUN	TARGET (Rp)	REALISASI (Rp)	%
1	2018	297.933.039.200,00	272.604.826.871,00	91,50
2	2019	345.410.180.000,00	329.659.401.031,00	95,44
3	2020	259.205.292.034,00	227.552.495.152,00	87,79
4	2021	309.868.620.782,00	268.410.623.997,00	86,62
5	2022	441.937.542.991,00	362.398.442.259,00	82,00

Source of Data : *The Regional for Government of Bekasi (processed by researcher, 2023)*

Based on table above can explain that the realization of revenue originating from restaurant taxes has decreased (excluded in 2019). The increase in the number of restaurant taxpayers has no effect on the realization of tax revenues, which will continue to decline until 2022. During 2018 - 2020, the realization of restaurant taxes decreased by around 5%. The 2019 target increased by 15.93% and the realization increased by 3.94%. In 2020, due to the Covid-19 pandemic, restaurant tax targets and realization decreased. In 2021 and 2022, when conditions begin to return to normal, the restaurant tax target will begin to increase again, but the realization has decreased from the previous year.

In accordance with the conditions described in the table and graph above, the decrease in restaurant tax realization was due to ineffectiveness in collecting restaurant tax in Bekasi City, which had an impact on regional tax revenues during that period. Whether or not an organization's process in achieving its goals and objectives is effective is influenced by various factors, both supporting and inhibiting factors. Based on the explanation, conditions and indicators, the author is interested in conducting research with the title **“ANALYSIS OF THE EFFECTIVENESS OF RESTAURANT TAX COLLECTION IN INCREASING REGIONAL TAX REVENUE IN THE REGIONAL REVENUE AGENCY OF THE CITY OF BEKASI”**.

LITERATURE REVIEW

1. **Taxes:** According to Mardiasmo (2018:3) "Taxes are people's contributions to the State treasury based on the law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and which are used to pay general expenses."
2. **Regional Tax:** According to Mardiasmo (2018:14) "Regional tax is a mandatory contribution made by an individual or entity to a region without direct direct compensation, which can be implemented based on applicable laws and regulations which are used to finance the administration of regional government and regional development".
3. **Restaurant Tax:** According to Phaureula Artha (2018:67) "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."
4. **Tax Collection System:** According to Mardiasmo (2018:9) "The tax collection system consists of an official assessment system, self-assessment system and withholding system".
5. **Effectiveness:** According to Mardiasmo (2017:134) "Effectiveness is a measure of the success or failure of achieving an organization's goals in achieving its goals."
6. **Effectiveness Approach:** According to Lubis and Huseini (2014: 35) "The approach to measuring effectiveness consists of 3 (three) criteria, namely the source approach (system resource approach), the process approach (process approach) and the target approach (goal approach)" .
7. **Effectiveness Criteria:** Mahmudi (2016: 141) determines the measurement of the level of effectiveness which is sourced from income realization data and income target budget.

FRAMEWORK

Regional independence in financing government administration and development is directly proportional to regional financial capacity. The higher level of regional independence illustrates that the regional government has been able to improve its regional finances originating from original regional income and reduce dependence on financial assistance from the central and provincial governments.

Bekasi Regional's original regional income comes from taxes and levies. To increase regional revenues originating from taxes, the Bekasi City Government continues to strive to explore potential through tax extensification and intensification. Restaurant tax is part of the regional tax in Bekasi City which has quite a large target every year and contributes more than 10% to the total other regional original income. The number of taxpayers continues to increase, but this condition is not in line with

the realization of restaurant tax revenue which continues to decline. Restaurant tax collection sometimes experiences several obstacles, both internal and external. This condition describes whether or not a process is effective in achieving the goal, which in this case is regional tax sector revenue

Based on this phenomenon, the author analyzes the effectiveness of restaurant tax collection carried out by the Bekasi City Regional Revenue Agency using the theoretical approach of Lubis and Huseini (2014:35) with the criteria of source approach, process approach and target approach.

1. The source approach is to measure the effectiveness of the organization's input side in obtaining the resources needed to achieve performance (organizational capabilities and policy-making capabilities).
2. The process approach is measuring effectiveness using an internal process approach because it focuses on activities carried out on the resources owned by the organization (the internal conditions of the organization).
3. The target approach is to measure the success of the organization in achieving planned output levels.

METHODOLOGY

This research uses a qualitative descriptive method with a constructivist research paradigm. The data used in this research are primary and secondary data and were obtained through interviews (using interview guides), observation by observing and collecting data and documentation (via written documents). The informants who were sources of information were selected using a purposive sampling technique of 7 (seven) people consisting of elements from the Bekasi City Regional Revenue Agency, community elements (taxpayers) and academic elements (lecturers).

DISCUSSIONS AND RESULTS

Results

Based on the description explained above and in accordance with supporting theories, in this chapter the researcher will explain the results of the research that has been carried out. The focus of the research taken by researchers is related to the effectiveness of restaurant tax collection in increasing regional tax revenues by referring to the source, process and target approach in accordance with the opinion of Lubis and Huseini (2014: 35).

Data collection techniques are the most important part of research. Data collection was carried out in natural conditions, primary data sources, as well as more participant observation, in-depth interviews and documentation. Using appropriate data collection techniques will result in a data analysis process and a research conclusion.

The data used in this research are primary and secondary data. Primary data is a data source that directly provides data to data collectors, and secondary data is a source that does not directly provide data to data collectors, for example through other people or through documents. Primary data can be generated through:

1. Interview

Interviews in this research were conducted with informants who occupy strategic positions and understand issues related to restaurant taxes so that they can provide information that can be trusted to be true. Interviews were conducted at the Bekasi City Regional Revenue Agency Office (Building B), Jl. Ir Juanda No. 100 – Bekasi City.

In collecting data, researchers have a reference (interview guide) in the form of written questions (G-Form application) related to the main problem, research objectives and dimensions of the approach to answering the problem in question. Each question applies to all informants who are expected to have different answers so that they can be collaborated into a systematic answer and can be used as recommendations for improvement.

2. Observation

Observation is a data collection technique by observing every event that takes place and recording it using an observation sheet. The observations made by the researcher were direct observations in the process of activities at the Bekasi City Regional Revenue Agency.

3. Documentation

Documentation is a method used to obtain data and information in the form of books, archives, documents, written numbers and images in the form of reports and information that can support research.

Meanwhile, secondary data obtained by researchers is data obtained using documentation techniques and refers to applicable regulations in the form of Central level Regulations and Regional level Regulations. The data obtained was then analyzed using Miles and Huberman analysis techniques, namely through data reduction, data display and conclusions/suggestions.

Discussion

1. Analysis of the effectiveness of restaurant tax collection in increasing regional tax revenues at the Bekasi City Regional Revenue Agency

The analysis of the effectiveness of restaurant tax collection carried out by researchers used the Lubis and Huseini (2014: 35) approach, namely:

a. Source approach

Measuring the effectiveness of restaurant tax collection using the source approach consists of 5 (five) components related to organizational capabilities and the ability of policy makers to explore existing potential to achieve maximum results. Overall, the source approach is quite effective, but the output produced is not optimal. The source approach criteria consist of:

- 1) The ability of the Bekasi City Bapenda to obtain restaurant tax sources, in general, is through Service Technical Implementation Unit spread across sub-district areas. Bapenda carries out routine monitoring and evaluation of the Head of Service Technical Implementation Unit on the targets given to them.
- 2) The decision/policy making capacity of Bapenda is good but not optimal in collection. This capability is to utilize and interpret extensification by collecting WP data, changing and mapping targets, sorting WP areas to achieve targets.
- 3) the ability of the Bekasi City Bapenda to achieve maximum restaurant tax targets using the sources obtained is quite good (through extensification and intensification) but the results obtained are not optimal;
- 4) The ability of the Bekasi City Bapenda to manage operational activities that support the implementation of restaurant tax collection is good but not yet optimal in achieving output. Activities carried out include registering taxpayers, making appeals to taxpayers, creating online reporting applications and providing support to UPT,
- 5) Innovations carried out in an effort to increase the achievement of the restaurant tax revenue target. The researcher concludes that there have been several innovations carried out by Bapenda to increase the achievement target by expanding payment places other than perception banks, namely with minimarket outlets, e-channels, online data collection, installing tapping boxes However, its implementation has not been optimal.

Based on the results of interviews and observations, researchers can conclude that the effectiveness of tax collection is still not effective so that the results obtained are also not optimal. There are still several efforts that need to be made effective, including optimizing the role and function of the apparatus to explore tax potential so that there is no potential loss and tax leakage as well as optimizing the use of existing innovations to increase regional tax revenues.

b. Process approach

Measuring effectiveness using a process approach consists of 7 (seven) components, namely:

- 1) There is attention from superiors towards their employees in the form of providing task directions, monitoring the implementation of subordinates' tasks, being willing to empathize and listen to the aspirations of implementers and providing allowances for the implementation of billing.
- 2) There is enthusiasm, cooperation and team loyalty in achieving targets. The cooperation and loyalty of the Bapenda team in achieving revenue targets is quite good. Apart from that, there is also a good work climate and a clear vision and mission in achieving targets.
- 3) There is trust and effective communication between leadership and staff, including in the problem solving process and carrying out the main tasks and functions of the apparatus.
- 4) Decision making policies have been implemented when problems occur in tax collection. This policy is taken based on input from staff and is implemented according to the levels in the organization or in other words a tiered policy. Decision making starts from the bottom up (bottom up) by paying attention to the suggestions of implementers under top management.
- 5) There are efforts made by each employee and staff so that the targets that have been set are achieved by exploring potential through direct officers, contributing to each other to explore potential, distributing work to all staff, communicating and determining individual performance as well as routine/periodic monitoring and evaluation.
- 6) Every apparatus, whether in the technical units or areas of Bapenda, understands and carries out their duties and functions, but they are not maximal and optimal so that sometimes they do not achieve their targets.
- 7) There are no rewards and punishments in carrying out tasks as a form of evaluation of targets and objectives.

Based on the results of interviews and observations using a process approach, it can be said to be effective even though the output obtained is not optimal and there is one criterion that has not been implemented, namely the reward and punishment system. From the researcher's observations, the main thing that plays a role in making restaurant tax collection more effective to increase local tax revenues from a process approach is the existence of a joint commitment between the leadership and all apparatus so as to create strong synergy to achieve targets. Leaders as top management act as driving forces who have policies and the ability to motivate subordinates by providing attention, support, trust and reward punishment. Meanwhile, the implementing apparatus carries out leadership policies in accordance with the duties and functions stipulated in the performance agreement with full responsibility. When this commitment has been implemented well, achieving the targets that have been set is not an inevitability.

c. Target approach

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Measurement of the level of effectiveness comes from income realization data and income target budget. The measurement of effectiveness can be calculated using the following formula:

$$\% \text{ Efektiveness} = \frac{\text{Income Achievement}}{\text{Income Target}} \times 100$$

The classification of effectiveness according to the Minister of Home Affairs Decree Number: 690,900,327 is:

PRESENTASE	KRITERIA
>100%	VERY EFFECTIVE
90-100%	EFFECTIVE
80-90%	EFFECTIVE ENOUGH
70-80%	LESS EFFECTIVE
<60%	INEFFECTIVE

Source : The Ministry of Home Affairs No. 690.900.327

Target and realization data obtained by researchers from online reporting applications and other documentation can be explained in the table below.

Table 3 : Target and Realization of Restaurant Tax Revenue

YEAR	ACCEPTANCE TARGET	RECEPTION REALIZATION	%	CRITERIA
2018	297.933.039.200,00	272.604.826.871,00	91.50	EFFECTIVE
2019	345.410.180.000,00	329.659.401.031,00	95.44	EFFECTIVE
2020	259.205.292.034,00	227.552.495.152,00	87,79	EFFECTIVE ENOUGH
2021	309.868.620.782,00	268.410.623.997,00	86,62	EFFECTIVE ENOUGH
2022	441.937.542.991,00	362.398.442.259,00	82.00	EFFECTIVE ENOUGH

Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Based on the table above, it can be explained that the realization of achieving the restaurant tax target over a period of 5 (five) years has never reached 100.00%, however, according to the classification of the effectiveness ratio, the average target achievement is in the quite effective qualification, in accordance with the effectiveness classification determined by Decree of the Minister of Home Affairs Number: 690.900.327.

D. Sekunder Data

Secondary data obtained in this research consists of:

- 1) Employee Data and Conditions

Table 4 : Number of employees based on Employment Status

NO	EMPLOYESS STATUS	AMOUNT	PERCENTAGE
1	A S N	206	45,08
2	NON ASN	251	54,92
TOTAL		457	100,00

Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Tabel 5 : Number of Employees By Gender

NO	EMPLOYESS STATUS	AMOUNT	PERCENTAGE
1	PEGAWAI LAKI-LAKI	274	59,96
2	PEGAWAI PEREMPUAN	183	40,04
TOTAL		457	100,00

Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Tabel 6 : Jumlah pegawai berdasarkan Tingkat Pendidikan

NO	EDUCATIONAL LEVEL	AMOUNT OF EMPLOYEE	PERSENTASE
1	S M P	2	0,44
2	S M A	135	29,54
3	D 3	39	8,53
4	S 1	242	52,95
5	S 2	38	8,32
5	S 3	1	0,22
TOTAL		457	100,00

Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Tabel 7 : Amount Employee Based on Esselon

NO	ESSELON / LEVEL	JUMLAH	PERSENTASE
I	ESSELON		
	ESS II	1	0,22
	ESS III	5	1,09
	ESS IV	26	5,69
	EXECUTIVE GENERAL	168	36,76
	EXECUTIVE JFT / PPNS	6	1,31
	EXECUTIVE NON ASN	251	54,92
TOTAL		457	100,00

Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Based on the table above, it can be concluded that the proportion of the number of employees is not balanced between the number of civil servants and non-civil servants, who are still dominated by non-civil servants. In ideal conditions for an organization, the number of ASN employees should be greater than the number of non-ASN employees, this is because non-ASN employees tend not to have inherent responsibility for certain tasks and responsibilities.

The composition of male and female employees can be seen that there are more male employees than female employees. This condition is better because the scope of tasks is more related to field work (data collection, inspection, billing and supervision of taxpayers), so the number of male employees must be greater than the number of female

employees.

The composition of employees in terms of education level shows that the number of employees with bachelor's level education dominates the total number of employees in the Bekasi City Bapenda. This shows that in terms of capability they should be able to understand and carry out their main duties and functions well. Meanwhile, from the JFT side, the Bapenda Unit only has 6 (six) JFT people who are PPNS (Civil Servant Investigators) and have the task of investigating violations of regional regulations. This condition is not comparable to the number of taxpayers in Bekasi Region.

2) Availability of infrastructure

No.	Term of Goods	Amoun till 2022	Condition Status			
			Good	Slow Broken	Hard Broken	Lost
1	Wheeled Vehicles (4)	31	30	-	1	-
2	Wheeled Vehicles (2)	87	86	-	1	-
3	PC Unit	363	355	-	8	-
4	Laptop	10	10	-	-	-
5	Note Book	29	12	-	17	-
6	Printer	216	209	-	7	-
8	AC	115	114	-	1	-
9	Archive Shelf	225	225	-	-	-
10	Scanner	39	39	-	-	-
11	Manual Typewriter	10	9	-	1	-
12	Electric Typewriter	20	20	-	-	-
13	Photocopy machine	2	2	-	-	-
14	Iron Filling	73	71	-	2	-
15	Safe	2	2	-	-	-
16	Attendance machine	16	16	-	-	-
17	Perporation Machine	5	5	-	-	-
18	Meeting table	4	3	-	1	-
19	Television	11	11	-	-	-
20	Chair	398	392	-	6	-
21	Table	276	266	-	10	-
22	Shredder machine	14	10	-	4	-
23	Compacto Wardrobe	8	8	-	-	-

Source of Data : The Regional for Government of Bekasi (processed by researcher, 2023)

Based on the table above, it can be concluded that the availability of supporting facilities and infrastructure is still not in accordance with the needs and number of existing employees.

2) Availability of Regulations

Regulations as signs or rules in implementing the Main Duties and Functions are very necessary in an organization to achieve goals. Based on the results of interviews, it was found that existing regulations related to Standard Operating Procedures were issued in 2017 and 2018. This condition of course requires updating regulations in accordance with current developments.

3) Restaurant Tax Collection Process

The process of collecting restaurant tax carried out by the Bekasi City Regional Revenue Agency through UPTD spread across sub-district points is by carrying out stages, namely: (1) data collection on new taxpayers, (2) move on taxpayers via the Simpatda application, (3) checking turnover reports on taxpayers through the SIPDAH application, (4) outreach to taxpayers both through electronic and print media, (5) inspection of taxpayers who do not report and carry out their obligations and (6) optimizing the use of taping boxes.

Meanwhile, the stages of restaurant tax payment carried out by Taxpayers are as follows (1) Taxpayers create a login account at <http://sipdah.bekasikota.go.id>, (2) fill in the e-stpd form that is available, (3) print e-billing code, (4) pay taxes by bringing the billing code via a conventional bank teller or using VA / QRIS

Based on the explanation outlined above, it can be concluded that the effectiveness of restaurant tax collection in increasing regional tax revenues is still not effective.

2. Factors inhibiting the effectiveness of restaurant tax collection

The inhibiting factors in the implementation of restaurant tax collection in Bekasi City are divided into 2 (two) factors, namely, internal and external.

a. Internal factors

Internal factors are inhibiting factors that originate from within the agency itself. Internal factors that hinder restaurant tax collection consist of resource components and work environment. From the results of interviews with several informants related to the human resources component, the researcher concluded that the unequal ability in tax calculations of the apparatus, intellectual development, morals, tax systems and control systems that were not implemented well as well as weaknesses in inputting reports were internal inhibiting factors in achieving restaurant tax targets from the resource aspect. Or in other words, human resource capability influences the effectiveness of restaurant tax collection.

Apart from that, based on the data on the number of employees explained above, it can be seen that the composition of the number of non-ASN officers is greater than that of ASN. This condition causes the process of achieving the realization of the restaurant tax target to be less effective, because non-PNS officials do not have more responsibility for the obligation to achieve the target. The number of functional employees, in this case PPNS, whose main duties are enforcing regulations at Bapenda, which is only 6 (six), is also not commensurate with the number of taxpayers in Bekasi City, which is + 2,900 taxpayers. Overall, both the quantity and quality of human resources influence the effectiveness of restaurant tax collection in Bekasi City.

In terms of the work environment component, the researcher concluded some of the information obtained into one conclusion, namely the inhibiting factors from the environmental aspect in collecting restaurant taxes are lack of infrastructure, uneven inspections, often delaying work, being unprofessional, throwing away responsibilities, not understanding duties and obligations, delays in reporting from Taxpayers and the absence of rewards for officials who can achieve targets.

Based on secondary data obtained regarding the availability of facilities and infrastructure, there is an inadequate condition of infrastructure compared to the number of employees in the agency.

b. Eksternal Factor s

External factors are factors or elements originating from outside the agency that influence the effectiveness of restaurant tax collection in Bekasi City. External factors that become obstacles consist of economic conditions, taxpayers and other external factors. Based on the results of interviews with several informants, external factors originating from economic conditions can be concluded that economic conditions may or may not influence restaurant tax collection. Economic conditions can affect restaurant tax collection, for example during Covid-19 conditions where the economy becomes unstable, people's purchasing power decreases so that restaurant tax collection can be hampered.

Another external factor that is an obstacle is the taxpayer component. The results of interviews conducted with several informants can be concluded that taxpayers can be an obstacle to restaurant tax collection because taxpayers

do not comply with the stipulated provisions, taxpayers do not understand tax regulations, low public awareness in paying taxes, high practice of tax avoidance and tax evasion, there are some prospective taxpayers who do not want to become taxpayers and taxpayers who do not report their turnover correctly. Taxpayers do not become an obstacle when they are able to understand their rights and obligations in accordance with applicable laws and regulations.

For inhibiting factors originating from other external factors, the researcher concluded that many informants' opinions stated that there were no other external factors that hindered restaurant tax collection. Other external factors that hinder restaurant tax collection can be caused by the perspective of taxpayers who like to compare the amount of tax with other taxpayers, economic growth, inflation rate, rupiah exchange rate, international oil prices, crude oil production, international oil prices and interest rates and many more. Taxpayers who do not report their turnover correctly.

3. Efforts made to deal with factors inhibiting restaurant tax collection

Efforts that can be made to overcome internal inhibiting factors are by increasing HR capability, through courses and training, honing skills and teamwork, collaboration between employees and taxpayers, close supervision, increasing the capacity of officers and providing rewards to officers who achieve targets.

Meanwhile, efforts that can be made to overcome external inhibiting factors from the Taxpayer component are through massive socialization of Legislation to Taxpayers and the public, comprehensive tax digitalization, sticking stickers and sealing disobedient Taxpayers, effective communication and collaboration between employees with Taxpayers as well as excellent service by increasing the quality and quantity of services

Conclusion

Based on the results of research using a source, process and target approach supported by primary and secondary data as well as explanations from previous chapters, the conclusions that researchers can draw are as follows:

The effectiveness of restaurant tax collection in increasing regional tax revenues at the Bekasi City Regional Revenue Agency

The effectiveness of restaurant tax collection in increasing local tax revenues in Bekasi City has not been effective. This can be seen from the results of the study of the source approach which was concluded to be quite effective with the output not yet optimal, the process approach which was stated to be in an effective condition with one component that had not been implemented, namely the reward and punishment system and the target approach with the conclusion to be in a quite effective condition.

Based on the secondary data obtained, it also illustrates that the realization of the restaurant tax target over a period of 5 (five) years has never reached 100.00% and even continues to decline until 2022. The realization of the target achieved in 2018 and 2019 is in the ratio classification effective with a percentage figure above 90.00%, while in 2020, 2021 and 2022 the achievement of the restaurant tax target is in the quite effective classification with a percentage figure above 80.00% but less than 90.00%. In 2019, during the Covid-19 pandemic, the achievement of the restaurant tax realization target increased compared to the previous and subsequent years. This is because during that period there was a change in the targets set through the Revised APBD.

2. Factors inhibiting restaurant tax collection in increasing regional tax revenues at the Bekasi City Regional Revenue Agency

Based on the results of research which produced primary data and was supported by secondary data, the researchers concluded several inhibiting factors in collecting restaurant taxes in Bekasi City, namely:

a. Internal factors

Internal factors that become obstacles in collecting restaurant taxes related to human resources are the unequal ability in tax calculations from the apparatus, intellectual development, morals, tax systems and control systems that are not implemented well, weaknesses in inputting reports, unequal employee composition and number of employees. Regional regulation enforcement employees (PPNS) are not proportional to the number of existing taxpayers

Inhibiting factors from the environmental aspect consist of inadequate availability of infrastructure, SOPs that have not been updated, uneven scope of audits as well as delays in reports from taxpayers and the absence of rewards for officials who can achieve targets.

b. External Factors

Economic conditions can be a factor inhibiting restaurant tax collection, for example the Covid-19 pandemic which

has reduced people's purchasing power. Economic growth, inflation rate, rupiah exchange rate, international oil prices, crude oil production, international oil prices and interest rates also influence restaurant tax collection.

Meanwhile, the taxpayer aspect that can be an obstacle to collecting restaurant taxes is when taxpayers do not comply with the stipulated provisions, do not understand tax regulations, low awareness of paying taxes, high practice of tax avoidance and tax evasion, there are some prospective taxpayers who do not want to change. status as WP and not reporting turnover correctly.

1. Efforts are being made to overcome factors inhibiting the implementation of restaurant tax collection in increasing regional tax revenues in Bekasi City

Efforts made by the Bekasi City Regional Revenue Agency to overcome factors inhibiting restaurant tax collection (internal) are by increasing HR capability, through courses and training, honing skills and teamwork, collaboration between employees and taxpayers, close supervision and giving rewards to officials who achieve target.

Meanwhile, efforts that can be made to overcome external inhibiting factors from the Taxpayer component are through massive socialization of Legislation to Taxpayers and the public, comprehensive tax digitalization, sticking stickers and sealing disobedient Taxpayers, effective communication and collaboration between employees with Taxpayers as well as excellent service by increasing the quality and quantity of services.

SUGGESTION

Based on the results of research studies, inhibiting factors and information related to efforts to overcome inhibiting factors, researchers provide several suggestions (1) regarding human resources, Bapenda Bekasi City evaluates and optimizes employee capabilities using the principle of the right man on the right job, increasing the number of PPNS employees, monitoring and regular and periodic evaluation of employees through the implementation of a reward and punishment system as well as increasing employee capacity, (2) regarding the environment, the Bekasi City Bapenda is making efforts to increase the availability of facilities and infrastructure, evaluate and update existing regulations, evaluate and update the online tax system in accordance with conditions, and (3) regarding Taxpayer problems, Bapenda can carry out scheduled and massive outreach to the public, validate taxpayer data using an online application system so that when potential tax losses occur, appropriate policies can be taken and provide rewards and punishments to taxpayers who determined by Regional Government regulations.

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