

Advertising Tax Revenue Strategy to Increase Makassar City Original Revenue

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ABSTRACT

This study aims to find out how the strengths, weaknesses, opportunities, and threats of advertisement tax revenue are and how the strategy is carried out by the Makassar City Government in increasing advertisement tax revenues in Makassar City. This research was conducted at the Office of the Regional Tax and Retribution Management Agency of Makassar City. The key respondents of this research are the Head of Division, Subdivision, and staff of Regional II Revenue Management Division. The method of collecting data is through in-depth interviews with respondents and analysis data on advertisement tax receipts, inflation data, and Makassar City GDP. The research data was analyzed using SWOT analysis. The results of the study: 1) analysis of the taxation environment, consisting of a) Strengths b) Weaknesses c) Opportunities, and 2) Strategies to increase advertising tax revenue: a) Increasing human resources and efforts to eliminate the negative organizational culture; b) Improving tax collection management; c) Improving the implementation of the Regional Regulation on PDRD; d) Increasing support for facilities and infrastructure, and e) Law enforcement.

INTRODUCTION

Makassar City is a city that has a very high growth rate where economic and government activities are centered in the city. The centralization of all activities in the city of Makassar causes economic growth in the city, which is more advanced than the surrounding cities such as Maros and Gowa. This can be shown by the large number of industries and trades in the city of Makassar. The increase in industry and trade in the city of Makassar will affect the growth and development of the economy in the city of Makassar, so the economic growth in the city of Makassar makes me interested in researching. Regional original revenue and the sources that support it have always been a problem, not only in the past but also at this time when regional autonomy must be developed optimally. In the current era of regional autonomy, regions are given greater power to regulate and manage their own households. The objectives are, among others, to bring government services closer to the community, make it easier for the public to monitor and supervise any use of funds sourced from the regional revenue and expenditure budget (APBD) or others, thereby creating healthy competition between regions and encouraging new innovations. In line with the authority of the regional government, it is hoped that it will be able to explore new financial sources, especially to meet the financing needs of improvements and development in the region, through Regional Original Income (PAD).

Development is a process of activities carried out for development or to make changes in a better direction than before. To finance the development, one of the efforts of the regional government is to absorb it from the tax sector. This was done by the Makassar City Government through the Regional Revenue Agency, efforts to increase the advertisement tax optimally to fill the regional treasury to finance development. This study aims to describe and analyze advertisement tax revenues and contributions owned by Makassar City as a source of local tax revenue to see how much the advertising tax contribution

to local taxes is in supporting regional original income in Makassar City. The benefits and proceeds of the levy are used to finance economic development aimed at improving the welfare of the community, education, health, and others.

Local taxes are one of the important sources of revenue that will be used to finance local government administration and regional development. This research focuses on advertisement tax as a part of local tax. Based on Law No. 28 of 2009 in Article 1 Paragraph 26 concerning Regional Taxes and Regional Levies, Advertising Tax is a tax on the administration of advertisements. Advertisements are objects, tools, deeds, or media whose various forms and patterns are designed for commercial purposes to introduce, encourage, promote, or attract public attention to goods, services, people, or bodies that can be seen, read, heard, felt, and/or enjoyed by the public.

Of the various types of taxes collected by the Makassar city government, the advertisement tax is one type of tax that has positive prospects that can be developed, and its role can increase PAD. Makassar is a city whose economic growth and development can be said to be relatively fast compared to the surrounding area. This can be seen from the economic development in the city of Makassar from various sectors, especially industry and trade, growing so rapidly. If monitored from a trade perspective, it can be seen from the increasing number of shopping centers established in the city of Makassar. By looking at this development, PAD revenue from the advertisement tax sector certainly has considerable potential, because every company or individual will use the advertisement media more to promote various types of business activities and their products. We can see this from various corners of the city of Makassar, both in the city center and on the outskirts of the city, where many kinds of billboards are installed.

A common problem faced in the billboard tax sector is the lack of public awareness or understanding of the importance of paying taxes and the role of the community in increasing this billboard tax. This is due to the lack of socialization by local governments to the public about the billboard tax, as well as a lack of supervision from city government officials in the context of its management. One example is the number of billboards that do not have an installation permit from the city government or billboards whose licenses have expired. Besides that, there are also many political billboards, billboards that are illegal and not neatly arranged so that they can spoil the view of the city, and many other things. Other negative things that can reduce advertising tax revenue include:

On the other hand, the contribution of the advertisement tax is expected to increase from year to year to increase PAD revenue so that the goal of regional autonomy to create regional independence in the financial sector can be realized. This study aims to determine the contribution of the advertisement tax to the receipt of regional original income for five (five) years, from 2016 to 2020. Aside from that, it also aims to find out what factors influence advertisement tax revenues in increasing regional original income. So, seeing the situation, it is better if the potential for advertisement tax as a source of regional original income needs to be increased again, among others, by looking for new advertisement objects that can be subject to advertisement tax, where advertisement objects in the past were not taxed. From the Bapenda and Makassar City governments, they must provide information, supervision, and fines for mistakes made by taxpayers.

RESEARCH METHOD

The research location will be carried out at the Makassar City Regional Revenue Service. The research time is December 2021-February 2022. The type of data in this study consists of 2 (two) namely Primary Data, namely all research data obtained directly through in-depth interviews with informants and direct observation results in the field, and Secondary data, namely data obtained from relevant agencies sourced from various documents, Makassar City Bapenda, inflation, and advertising tax revenue data for 2016 - 2020. The data collection techniques in this study were divided into three ways as follows: documentation, observation, and interview methods, as well as data analysis used in this research, is descriptive analysis and SWOT analysis.

RESULTS AND DISCUSSION

Aspects of Human Resources

Based on the results of an interview with Haryman Herdianto, S.STP, M. AP (Head of Tax 1 and Regional Retribution) on January 26, 2022, the number of employees from Echelon IIB to Echelon IVa of the Regional Tax and Levy Management Agency of Makassar City is 16 people. The description according to echelon can be presented through the following table:

Table 1 Number of Employees by Echelon

No.	Eselon	Jumlah (orang)
1.	Echelon II b	1
2.	Echelon III a	1
3.	Echelon III b	3
4.	Echelon IV a	11
Total		16

Source: Makassar City Bapenda, 2022.

Table 1 shows that the number of leadership elements in the Makassar City Regional Tax and Retribution Management Agency is 16 people consisting of one agency head as echelon IIB, one secretary as echelon III a, three division heads as echelon IIIB and 11 section heads. as echelon IVa. The field that handles the billboard tax is the area of revenue management for region II, and employees who handle this field have undergraduate (S1) and master (S2) levels of education, besides that employee have also received technical guidance from the Director-General of Taxes and BPKP.

Aspects of facilities and infrastructure

Based on the results of interviews with Haryman Herdianto, S.STP, M. AP (Head of Tax 1 and Regional Retribution), The facilities owned by employees of the Regional Revenue Agency (BAPENDA) Makassar City who oversee the revenue management section of Region II include: There are eight computer units in the revenue management section of Region II. Meanwhile, the existing infrastructure in the revenue management sector for Region II is in the form of 3 designated workspaces: 1 for the head of the field, 1 for each section head, and 1 workspace for IT. The workspace for this section head is very simple but can be maximized to store billboard tax files.

Aspects of Technology and Information

The rapid development of technology today requires every organization to use it to transfer it for work efficiency and effectiveness results. Based on the results of the interview with Adiyanto (Sub-Division of Advertising, Parking, and Regional Retribution), the technological trend used by Makassar City Bapenda related to the management of regional income is computer technology, in which an information system for managing advertisement tax has been designed. With this computer system, advertisement tax payments can be made online at Bank Sulselbar. Payment of advertisement tax through Bank Sulselbar will automatically go to the regional treasury so that IT staff for regional II revenue management can track taxpayers who have paid or have not paid taxes. The role of IT, in addition to knowing the payment of advertisement tax by the taxpayer, can also determine the amount of tax that must be paid by the taxpayer based on the value of the advertisement rental.

Aspects of Work Culture

The organizational culture that is observed in this case, the focus is more on touch with work culture, mental attitude, and understanding of the duties and functions of each employee, especially in revenue management for Region II (advertising tax) BPPRD Makassar City. Based on the results of interviews with Haryman Herdianto, S.STP, M. AP (Head of Tax 1 and Regional Retribution), aspects of work culture that are focused on by researchers are related to professionalism, openness, and obedience to regulations. During the research, it was found that some employees know their main duties and functions and carry out their duties wholeheartedly. On the other hand, there are employees who carry out their duties when given orders by their superiors. In previous years, starting from registration for billboard taxpayers was done manually, but recently, from registration to payment, it has been done online. On the

other hand, some employees are not ready for this, but the hope of the Mayor of Makassar is that tax management online billboards must be realized. Thus, the Head of the Agency works hard to change the work culture of his subordinates to be able to achieve the hopes and desires of the Mayor of Makassar. This shows that, slowly, the regional II revenue management employees have shown a professional attitude in the management of advertisement taxes.

In the aspect of openness, employees are quite open with existing data, both tax determinations to taxpayers and data on the realization of tax revenues. From the aspect of compliance with regulations, employees are quite obedient to existing regulations related to tax determination and receipts. This can be proven by the absence of employees who have taken negative actions related to the determination and receipt of taxes by taxpayers. From the aspect of obedience to the hours of entering and leaving the office, it is evident that during research, employees enter the office on time and leave the office on time. Thus, it can be concluded that the work culture built at the Makassar City Regional Tax and Levy Management Agency, especially the revenue management for Region II, is classified as good.

Strategy Factor

This stage further examines aspects of procedures, work mechanisms, and relationships carried out by the organization. Until now, the Makassar City Regional Tax and Levy Management Agency's working mechanism was based on the Regional Management Information System (SIMDA) policy. Regional management information systems are systems and procedures for taxation, regional levies, and other regional revenues. The SIMDA is an effort to increase regional original income (PAD), which stems from increasing the capacity of regional administrations in the administration of taxation and regional retribution. The rationale behind the preparation of systems and procedures for managing PAD revenues, among others, is as follows:

- a. Establishing work procedures and working relationships within the Regional Tax and Levy Management Agency and with other agencies or work units involved in the task of collecting, managing, and importing PAD into the regional treasury.
- b. The creation of systems and procedures for regional taxes and levies based on revenue authority in the administration of regional taxes and levies, so that performance benchmarks can be measured.

The conception of regional management information system policy consists of:

- a. Departmentalization of organizational authority, with the division of fields of work within the organization based on the authority of regional financial income.
- b. The network system, the existence of a permanent cooperative relationship between the organization and other organizational units or agencies in the process of managing local taxes, including advertising taxes, and c. the self-assessment system.
- c. Self-assessment system.

The consequence of this departmentalization of authority is the absence of any kind of attachment between sections/sub-services or in other words, the division of fields of work for employees is in accordance with their authority and does not have to depend on other sub-services. Good cooperation needs to be created between sections within one sub-service, the work/output created is not influenced by other sub-services. With a pattern like this, it gives an illustration that each sub-division head has a responsibility to optimize all employees in the work scope so that the work for which they are responsible can be completed on time and meet the targets that have been set.

Performance Factor

The growth of advertisement tax in Makassar City during 2016 – 2020 can be presented in the following table:

Table 2. The Growth of Advertising Tax in Makassar City

Year	Advertising tax receipts	Growth (%)
2016	Rp 26,326,278,627	9
2017	Rp 39,278,860,126	6,7
2018	Rp 41,025,739,513	7
2019	Rp 53,638,127,310	16
2020	Rp 46,606,813,357	-15
Total	Rp 206,875,818,933	23,7

Source: Secondary data processed, 2022.

Table 2 shows that the average growth rate of advertisement tax revenue in Makassar City over a period of 5 years, from 2016 to 2020, is 23.7 percent. The highest advertising tax revenue growth occurred in 2019, which was 16 percent, while the lowest advertising tax revenue growth occurred in 2020, which was -15 percent. The total advertising tax revenue during 2016-2020 was Rp.206.875.818.933,-

Advertising Calculation

Advertisements are objects, tools, actions, or media that form and have various patterns designed for commercial purposes to introduce, recommend, promote, or draw public attention to goods, services, people, or entities that can be seen, read, heard, felt, and or enjoyed by the public. The calculation of the advertisement tax is as follows:

$$\{(W \times L \times NJOPR) + NSNS (LO+SP+KT)\} \times 25\%$$

Keterajust:

- P : Long
- L : Wide
- NJOPR : Selling Value of Advertising Tax Object
- NS : Strategic Value
- LO : Location
- SP : Viewpoint
- KT : Altitude
- NSNS : Strategic Value Unit Value

DISCUSSION

The discussion in this study was carried out through a SWOT analysis approach and the identification of strategic issues based on the results of the study. The results of the identification of the strategic environment of the Regional Tax and Levy Management Agency of Makassar City are as follows:

External Opportunities

The analysis of opportunities focuses on several external dimensions that make a positive contribution and foster a conducive environment for the Makassar City Regional Tax and Levy Management Agency. The dimensions observed include political, economic, social, and technological tendencies. Developments in the economic sector that also provide opportunities with positive contributions and a conducive situation are a) The economic condition of the community is experiencing a growth rate from year to year, with wide-open efforts for improvement with quite promising potential, especially in the fields of trade, hotels, transportation, and tourism, with an impact on advertising services. b) The potential of natural resources in the South Sulawesi region, which makes Makassar City a transit point. Besides that, there is tourism potential in Makassar City, so it spurs economic growth and has an impact on advertising services.

Several social trends that occur in the community that provide opportunities include a) the condition of an open area with a heterogeneous but still conducive social structure. With this condition, it can reduce the level of crime and racial/social conflict by strengthening social control of the community towards policies issued by local governments either directly or indirectly to realize clean government and good governance accompanied by demands for better services as a counter-achievement of obligations that have been paid by the public as taxpayers. The rapid development of information technology offers work efficiency and accuracy in data management and information flow in the form of a regional management information system (SIMDA).

External Threat

External threats are an unfavorable situation within the organization of the Makassar City Regional Tax and Retribution Management Agency. The things identified include a) Regional financial management policy reform, namely the implementation of Law Number 25 of 1999, has changed the regional financial structure (APBD) by replacing autonomous regional subsidy funds (SDO) and development funds with DAU (General Allocation Fund) and DAK (Special Allocation Fund). This policy change for the Makassar City Government benefits the region and even becomes a threat because the SDO includes the allocation of employee salaries. This is increasingly burdensome for regional financing, especially the allocation of funds for routine expenditures, and is exacerbated by the transfer of status from central employees to regional employees. b) the relatively low capacity of the DPRD as a partner of the regional government and a lack of understanding of efforts to increase regional original income on the part of the legislature, which is based on the principle of interest, so that efforts to increase advertisement tax revenues are only to increase allowances and budgets for routine activities.

The level of fiscal decentralization of Makassar City is quite good; it is quite capable of financing its own expenses and is still dependent on the very large central government allocation, so it is rather difficult for the local government and the Makassar City Regional Tax and Levy Management Agency to finance the implementation of their activities ideally. People's per capita income is still relatively low when compared to national income, thus giving rise to the rejection of tax obligations. On the one hand, medium and high-level business actors are generally carried out by investors from outside the city of Makassar. On the other hand, the local community of Makassar City is more focused on micro and small businesses. This needs political stability so that it does not ignite social jealousy between indigenous and non-natives. The threat of technology is characterized by the low ability of local governments to transfer information and technology that is currently developing. Technological adaptation is still at the level of a computer with a modest capacity. Likewise, the ability to utilize is still low at the Regional Tax and Levy Management Agency of Makassar City.

Internal Strength

The internal strength of the organization with a focus on input factors (human resources), as well as other resources as the capabilities needed to carry out special jobs that provide advantages for organizations within the Makassar City Regional Tax and Retribution Management Agency are 1) The vision and mission of the organization have been formulated as a commitment from the leadership and employees of the Makassar City Regional Tax and Levy Management Agency, which will be the spirit for all employees to carry out their mandated tasks. 2) Each member of the advertising tax management unit has distinct responsibilities.

Internal Weakness

Weakness is something that is characterized by limited resources that will seriously hamper the effectiveness of organizational performance. Based on my observations and analysis, several things that are internal weaknesses of the Makassar City Regional Tax and Retribution Management Agency can be identified, which include: 1) limited human resources with quality education and expertise in accordance with the tasks handled; This condition contributes no small amount to the relatively low organizational performance, and it makes employees trapped in a circle of routines that do not change. 2) Due to a lack of technology-based work facilities and infrastructure, as well as the limited ability of Makassar City Regional Tax and Retribution Agency employees, some jobs are frequently delayed, affecting organizational performance.

Identification of Strategic Issues

Based on the results of the SWOT analysis, several strategic issues are being faced by the Makassar City Regional Tax and Retribution Management Agency, namely:

Strength Issue Group

This group of issues emerged to optimize the utilization of all internal organizational strengths of the Makassar City Regional Tax and Retribution Management Agency to seize the opportunities offered by the organization's external environment. Based on the results of the analysis, several strategic issues can be identified, namely: 1) First strategic issue is how to improve the administrative procedures for collecting billboard taxes. This issue seeks to seize opportunities for local government legal support, development of information technology, and open collaboration with research institutions and mass media by utilizing the commitment of top leadership, vision, and mission of the organization. 2) The second issue is how to improve the coordination mechanism. This issue tries to take advantage of the organization's internal strengths in the form of work procedures that have been arranged that are supported by the vision, mission, and commitment of the organizational leadership of the Regional Tax and Retribution Management Agency of Makassar City. Efforts can be made in the form of extracting economic potential. The underlying assumption is that with limited institutional capacity and changing community conditions as well as relative budget support, coordination between agencies/management units must be carried out, supported by the involvement of experts as consultants.

Weakness Issue Group

This group of issues arises to minimize the weaknesses that are being faced by the Makassar City Regional Tax and Retribution Management Agency organization to take advantage of the opportunities offered by the organization's external environment. The strategic issues that have been identified are how to improve the quality of human resources. This strategic issue will directly affect the achievement of the mission and mandate of the organization. The underlying assumption is that organizational movement will ultimately depend on human resources as "energy" that will be able to adapt to changes in the strategic environment. About the opportunities that occur in the field of regional finance in general, as well as in the field of taxation, and the very rapid development of technology, it certainly cannot be achieved without efforts to improve the quality of reliable human resources and the ability to use technology itself.

Opportunity Issue Group

This group of issues arises to minimize the weaknesses that are being faced by the Makassar City Regional Tax and Retribution Management Agency organization to take advantage of the opportunities offered by the organization's external environment. The strategic issues that have been identified are how to improve the quality of human resources. This strategic issue will directly affect the achievement of the mission of the organization. The underlying assumption is that organizational movement will ultimately depend on human resources so that it will be able to adapt to changes in the strategic environment. About information opportunities that occur in the field of regional finance in general, as well as in the field of taxation, as well as the very rapid development of technology, it certainly cannot be achieved without efforts to improve the quality of reliable human resources and the ability to use technology itself.

Threats Issue Group

This issue group examines the aspects that are the weaknesses of the organization with the threats facing the organization. The strategy formulated is how to minimize internal weaknesses to avoid external environmental threats. Based on the analysis of the weakness and threats factors, several strategic issues faced by the Makassar City Regional Tax and Retribution Management Agency were identified, namely, how to increase the support for technology-based facilities and infrastructure. The underlying assumption is that with the wider responsibility and mandate of the Makassar City Regional Tax and Retribution Management Agency, the achievement of good performance must be supported by adequate facilities and infrastructure.

The second issue is how to create a law enforcement system. This issue tries to minimize internal weaknesses and is not yet optimal for law enforcement for billboard taxpayers who neglect their

obligations. This issue becomes important in relation to the rampant tax evasion efforts. As a result, if this is ignored, it creates more opportunities for other taxpayers to break the law.

Strategic Plan to Increase Advertising Tax Revenue

Based on the results of the analysis, the strategic plan carried out by the Makassar City Government, especially the Makassar City Regional Tax and Retribution Management Agency, is a strategic issue related to increasing human resources and efforts to eliminate negative organizational culture. The strategic plans to implement the above strategy are a policy to improve the quality of education, a policy to increase technical skills, and a policy to reorient organizational culture. The strategic issue of improving tax revenue management procedures. This strategy outlines how to improve the management of tax collection through the mechanism of data collection and evaluation of activities. Strategic plans that can be carried out are management policies, networking system policies, policies for increasing data processing capacity, policies for improving coordination and evaluation mechanisms.

The strategic issue of optimizing the implementation of regional regulations, namely increasing local tax revenues, is closely related to how the regional regulations are implemented, so the recommended strategies are socialization policies and collaboration policies. Strategic issues increase support for facilities and infrastructure. The entire implementation of management activities will not be optimal without the support of work facilities and infrastructure that are at least technology-based, so the steps taken are the policy of increasing information technology facilities and the policy of increasing operational facilities. Issues of law enforcement (Law Enforcement) Law No. 28 of 2009 regulated law enforcement mechanisms as part of the criminal provisions for negligence by local taxpayers, but efforts to enforce legal sanctions are deemed not optimal, so the policy that can be taken is to form a law enforcement team and apply legal sanctions.

CONCLUSION

Based on the results of the analysis and discussion, the conclusion of this study is an analysis of the taxation environment, consisting of:

- a. Strengths: An organizational structure that has undergone refinement and has filled all organizational structural positions as stated in the Makassar Mayor Regulation number 28 of 2020 concerning Positions, Organizational Structure, Duties and Functions, and Work Procedures of the Makassar City Regional Tax and Levy Management Agency. This allows for improved organizational performance.
- b. Weaknesses: The organizational culture is still not institutionalized, with indications of a lack of initiative, an attitude of waiting for orders from superiors, and an income orientation.
- c. Opportunity: The rapid development of information technology offers work efficiency and accuracy in data management and information flow in the form of a regional management information system (SIMDA).
- d. Threats: Medium and high-level business actors are generally carried out by investors from outside Makassar City. On the other hand, the local people of Makassar City are more focused on micro and small businesses. This needs political stability so that it does not ignite social jealousy between indigenous and non-natives. The Makassar City Government's strategies to increase advertisement tax revenues are: Increasing human resources and efforts to eliminate negative organizational culture, improving tax collection management, Optimizing the implementation of Regional Regulations on PDRD, and Increasing support for facilities and infrastructure
- e. Law enforcement

SUGGESTION

As for some suggestions that can be put forward in this research, they are as follows:

1. Provide dispensation to employees of the Regional Tax and Levy Management Agency who attend higher education.
2. Provision of technical training for collecting and processing advertisement tax data.

3. It is necessary to evaluate the performance of advertisement tax collectors at least once every 3 months to determine the realization of advertisement tax revenues and to eliminate negative organizational culture.
4. It is necessary to improve facilities and infrastructure for data processing based on a networking system and published so that every taxpayer and the public can know the obedience of taxpayers in making tax payments.
5. Socializing the implementation of laws and regulations on PDRD to taxpayers.

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