The Influence of Accountability and Transparency on PBB P2 Taxpayer Compliance in BAPENDA Bekasi City

Azimah Hanifah[1*]

[1]Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta, Jakarta, Indonesia, Email: azimah.hanifah@umj.ac.id

[*]Corresponding Author: Azimah Hanifah[1]

Abstract: The aim of this research is to determine and analyze: (1) Accountability (2) Transparency; (3) Taxpayer Compliance; and (4) The influence of accountability and transparency on PBB P2 taxpayer compliance in BAPENDA Bekasi City, both simultaneously and partially. The research method used in this research is causality study, the unit of analysis in this research is PBB P2 taxpayer respondents in the Purwakarta Regency area. The type of investigation is causality, and the time horizon in this research is cross-sectional. Based on the research results, it was found that PBB P2 Tax Accountability in the Bekasi City Area is good, PBB P2 Tax Transparency in the Bekasi City Area can generally be said to be good, PBB P2 Taxpayer Compliance in the Bekasi City Area is currently considered good. Accountability and Transparency influence PBB P2 Taxpayer Compliance in BAPENDA Bekasi City simultaneously and partially. However, partially Accountability is dominant in influencing Taxpayer Compliance rather than Transparency Because Accountability is more dominant in influencing PBBP2 Taxpayer Compliance, it is the first priority in increasing PBBP2 Taxpayer Compliance. Therefore, BAPENDA Bekasi City is advised to consistently maintain existing accountability, so that the company's performance continues to improve**.**

Keywords: Taxpayer Accountability, Transparency and Compliance

INTRODUCTION

To run the wheels of government, carry out government duties and functions, implement development and provide services to the community by both Central and Regional Governments, of course, requires quite a lot of funding. Funds to finance all government needs are collected from all potential resources owned by the country, both in the form of natural wealth and contributions from its people.

One source of funds for financing government administration, implementation of development and services to the community is obtained from tax sources. Tax is an interesting phenomenon in the life of society and the country. Taxes are also the backbone of the State Revenue and Expenditure Budget (APBN). Nowadays taxes are no longer something foreign,

because some people have placed taxes as an obligation in the state as a form of participation in helping the country's development.

There are various types of taxes in Indonesia, including Income Tax, Value Added Tax and Land and Building Tax. To meet the sources of funds for financing government administration as described above, the Government must continue to make every effort to increase revenue realization, one of which is through the Regional Sharing Fund from Land and Building Tax (PBB) revenues. According to the PBB Directorate and BPHTB, Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia (2003:1), PBB is a central tax from which most of the proceeds are handed over to the regions. In the Regional Revenue and Expenditure Budget (APBD), PBB income is included in a special group of Tax Revenue Sharing revenues.

Thus, Land and Building Tax (PBB) is a source of regional income, but is not included in the source of Original Regional Income (PAD), therefore in determining tax objects, the basis for tax imposition, tax rates and collection techniques are regulated and determined by the Central Government. The Regional Government is not directly involved in this matter. The involvement of the Regional Government is only in helping to intensify PBB collection by involving regional officials. As regulated in the laws and regulations regarding PBB, the existence of Regency/City Regions is only as a Region that is a tax producer and is only entitled to receive a portion of the balancing funds determined by the Government.

Land and Building Tax is a tax that uses a system that makes it quite easy for taxpayers, unlike other taxes which generally use a Self Assessment System. PBB is a tax with an Official Assessment System collection system, where the tax authorities are more pro-active and cooperative in calculating, determining the tax owed and distributing it to the Regional Government through Dispenda based on the Tax Object Registration Letter (SPOP) filled in by the Taxpayer or verified by the tax authorities in field, regional, sub-district and sub-district governments. Furthermore, from SPOP, the tax authorities will determine the PBB in the PBB Tax Due Notice (SPPT) which will then be distributed to the Taxpayer.

Land and Building Tax revenue results according to Government Regulation number 16 of 2000, Land and Building Tax is state revenue which is divided between the Central and Regional Governments with the following distribution balance:

a. The Central Government is 10% of Land and Building Tax revenues.

b. Regional Government is 90% of Land and Building Tax revenues, with the following conditions:

1) Collection Fee = 9% obtained from (10% x Regional Government share (90%))

2) Level I Region = 16.2% obtained from (20% x 81%)

3) Level II Region = 64.8% obtained from (80% x 81%)

The 10% allocation which is part of the central government based on the Decree of the Minister of Finance number KMK.83/KMK.04/1994, is distributed evenly to all Level II Regions after administrative costs have been deducted.

Looking at this distribution, it is clear that the proceeds from Land and Building Tax revenues are directed towards the benefit of the people of Level I and Level II Regions where the tax is collected. Thus, the amount of revenue obtained by Level I and II Regions is directly influenced by the success or failure of collecting Land and Building Tax from the community.

According to the PBB & BPHTB Directorate (1999:1), PBB has a quite strategic role, so PBB management needs to continue to be optimized through improving services. With good service to taxpayers, it is hoped that taxpayer awareness will grow to always obey and comply with PBB payments as a form of manifestation of national mutual cooperation.

When the author conducted preliminary research, several regulations relating to Land and Building Tax (PBB) which were still in effect were contained in several Government

Regulations and Decrees of the Minister of Finance and Decrees of the Director General, namely:

    a. Government Regulation Number 16 of 2000 concerning the Distribution of PBB Revenue Results between the Central Government and Regional Governments.

    b. Government Regulation Number 25 of 2002 concerning Determination of the Amount of Taxable Sales Value to Calculate Land and Building Tax.

    c. Minister of Finance Decree No. 523/KMK.04/1998 concerning Determining the Classification and Amount of Tax Object Sales Value (NJOP) as the Basis for Imposing Land and Building Tax (DPP).

    d. Minister of Finance Decree No. 533/KMK.03/2002 concerning Determination of the amount of Non-Taxable NJOP (NJOPTKP).

    e. Decree of the Director General of Taxes Number 16/PJ.6/1998 concerning the Imposition of Land and Building Tax.

In addition to the above regulations, the activities of administering Land and Building Tax Objects and Subjects by the Directorate General of Taxes have also been regulated in several Decrees and Circular Letters of the Directorate General. For example, the Director General of Taxes Decree number. KEP - 115/PJ./2002 concerning Amendments to the Decree of the Director General of Taxes number: KEP-533/PJ/2000 concerning Instructions for Implementing Registration, Data Collection and Valuation of Land and Building Tax Objects and Subjects (PBB) in the Context of Establishing and/or Maintaining a Database Tax Object Information Management System (SISMIOP), including other implementing regulations in the form of Circular Letter from the Director General of Taxes number SE-09/PJ.6/2003, concerning the Implementation of NJOP Equal to Market Value and Circular Letter from the Director General of Taxes No. SE - 30/PJ.6/2003 Concerning Technical Instructions for Post-Individual Assessment. Thus, the activity of collecting data on Land and Building Tax (PBB) objects has theoretically been carried out for a long time by the Directorate General of Taxes (DJP). These arrangements are steps/efforts from the Government, in this case the Directorate General of Taxes, in order to optimize revenue receipts from land and building tax collection..

Since PBB was promulgated through Law number 12 of 1985, the benchmark for the performance of the PBB Directorate is the success of achieving the PBB revenue target for each fiscal year. This achievement will of course be greatly influenced by whether or not taxpayers pay their PBB. Data published on the official Public Relations website of the West Java Provincial Government shows that the success of PBB collection for the rural and urban sectors in 2018 in West Java from the planned revenue of IDR. 792 billion only realized Rp. 681.48 billion or around 86.04%. Even though this realization has increased by IDR 86.21 billion or 14.48% compared to 2017, of the 27 Regencies/Cities and 19 UN service offices in West Java, only 9 Regencies/Cities and 6 PBB service offices have succeeded in realizing the plan. PBB revenue in the rural and urban sectors is above 100%.

Meanwhile, the 2017 APBD Land and Building Tax (PBB) revenue according to data obtained from BAPENDA Bekasi City reached IDR 101.2 billion or exceeded IDR 23.7 billion from 2019.

Data shows that over the last five years PBB revenue has never reached the target.

Tabel 1. PBB reception in Bekasi city

Year	Target	Realization	% Achievement
2014	386.543.455	360.643.681	93,30%
2015	395.347.322	339.324.529	85,83%
2016	411.959.400	355.470.226	86,29%

| 2017 | 470.150.820 | 391.424.839 | 83,26% |
| 2018 | 525.962.359 | 415.436.310 | 78,99% |

source: Bekasi City bapenda, 2019

From this table it can be seen that each year the percentage of taxpayers who pay PBB never reaches 100%. This condition is very likely influenced by taxpayer compliance factors.

Nurmantu (2003:148) states that tax compliance can be defined as a situation where the taxpayer fulfills all tax obligations and exercises his tax rights.

According to Pandiangan (1995:18), Taxpayer compliance in paying taxes is a strategic position in increasing tax revenues. Public awareness of paying taxes honestly and responsibly needs to continue to be increased through providing motivation, counseling and education from an early age, in addition to providing adequate legal certainty for taxpayers and tax officials. Tax Objects and Tax Subjects and the obligation to withhold and collect taxes need to be clarified and expanded so that they are perceived as fairer by the public.

According to Zain (2003:33), in general compliance with tax obligations is a "fair" taxation system and to date the issue of "what" and "how" actually is said to be fair remains a problem for both the government and taxpayers. The path to justice in taxation starts from determining fairly clear objects and measurements regarding what constitutes the ability to pay taxes.

One study in Chile, Latin America by Jaime V. Caro (Nurmantu, 2003:155) shows at least eight reasons why someone does not want to pay taxes under the title: Why I Don't pay my tax, namely: 1) because I don't receive benefits, 2) because my neighbors also don't pay taxes, 3) because the tax amount is too big, 4) because they stole my money, 5) because I don't know how to do it, 6) because I have tried but I can't, 7) because if they catch me, then I will be able to solve it, 8) even if I don't pay, nothing will happens.

From the results of this research, it is quite clear that factors that can influence compliance include:
1. Legislation that taxpayers cannot understand.
2. The mentality of the Tax Officials is not good and cannot be trusted.
3. Value of benefits felt by taxpayers
4. There is no clarity and transparency in the method of determining the amount of tax which gives rise to feelings of injustice among taxpayers.
5. Tax administration is not good enough, so that PBB accountability is doubted by taxpayers.
6. Implementation of sanctions that are not strict against taxpayers who are negligent in their obligations.
7. Taxpayer's economic condition.
8. Taxpayers' ignorance of making payments.

Observing this, the author believes that the potential to continue to increase taxpayer compliance in paying land and building tax can still be increased. In this way, the achievement of the revenue target from Land and Building Tax collection is expected to continue to increase as well.

This phenomenon has attracted the attention of several researchers, academics and practitioners in various locations to carry out further research, so that the research results reinforce each other and it is possible to produce new findings that are different from the results of previous research. In this research, the author conducted research on two factors that can influence taxpayer compliance in paying PBB, namely transparency in determining the amount of tax, accountability of tax administration. This refers to Nick Devas (Agus Sutopo, 1999: 11), that the achievement of the level of collection is mainly influenced by the factors of transparency of tax determination, accountability of tax administration, sanctions and methods

of payment as well as on the basis of consideration of taxpayers and the impact on their compliance in fulfill the obligation to pay PBB.

From several findings regarding the cases and problems that occurred above, this indicates that PBB management in Bekasi City has not been running effectively in accordance with its targets and objectives and its management has not reflected the principles of accountability and transparency which are part of the basic principles for realizing good governance.

The problem formulation contains article questions that must be explained in the discussion and answered in the conclusion.

1. What is the influence of accountability on mandatory compliance with Land and Building Tax in Bekasi City?
2. What is the effect of transparency on mandatory compliance with Land and Building Tax in Bekasi City?

METHOD
Based on the study objectives, this research is descriptive and verification in nature. Descriptive research is research that aims to obtain a description of the characteristics of variables. The nature of verification research basically aims to analyze the truth of a hypothesis which is carried out through data collection in the field. Considering that the nature of this research is descriptive and the analysis is carried out through data collection in the field, the research methods used are the descriptive survey method and the explanatory survey method. The type of investigation used is causality, namely a type of research that states that there is a causal relationship between independent variables, in this case accountability and transparency towards the dependent variable, namely taxpayer compliance. The unit of analysis of this research is individual taxpayers. Judging from the time horizon, this research is cross sectional in nature, that is, information from part of the population (sample respondents) is collected directly at the scene empirically, with the aim of finding out the opinions of part of the population regarding the object being studied. (Roswinna, et al, 2023); Anggraeni, et al (2023); Anggraeni, et al (2023); Pratiwi Puteri, et al (2023); Fitri Anggraeni, et al (2023); Deden, et al (2023); Agus Mulyana, et al (2023); Agus Mulyana, et al (2023).

The population in this study was 92 sub-districts, spread across 17 sub-districts. Based on the population description above, research subjects were taken from the existing population, using a sampling technique that adequately represents the characteristics of the population (representative). The sampling technique used in this research uses a probability sampling technique, namely a sampling technique that provides equal opportunities for each member of the population to be sampled, and the sampling technique uses Cluster (Area) Random Sampling with a total of 56 respondents from each sub-district.

RESULTS AND DISCUSSION
To reveal the influence of a variable or set of variables on other variables, Pearson Correlation Analysis can be used, where the statistical test to be used is path analysis, where the path coefficient is basically a correlation coefficient. To find out whether Accountability (X1) and Transparency (X2) have an effect on Compliance (Y), this was done using Pearson Correlation analysis and the software used was SPSS release 12.0. The steps for calculating Pearson Correlation are as follows:

Tabel 2 Matriks Korelasi Antar Variabel
Correlations

		KEPATUHAN WAJIB PAJAK	AKUNTABILITAS	TRANSPARANSI
Pearson Correlation	KEPATUHAN WAJIB PAJAK	1.000	.830	.138
	AKUNTABILITAS	.830	1.000	.078
	TRANSPARANSI	.138	.078	1.000
Sig. (1-tailed)	KEPATUHAN WAJIB PAJAK	.	.000	.002
	AKUNTABILITAS	.000	.	.003
	TRANSPARANSI	.002	.003	.
N	KEPATUHAN WAJIB PAJAK	56	56	56
	AKUNTABILITAS	56	56	56
	TRANSPARANSI	56	56	56

Source: SPSS output results

1. The relationship between the Accountability variable (X1) and the Transparency variable (X2), obtained a correlation coefficient value of 0.078. Thus, it can be said that Accountability and Transparency have a positive relationship with the Very Low criteria.
2. The variable relationship between Accountability (X1) and the Taxpayer Compliance variable (Y), obtained a correlation coefficient value of 0.830. Thus, it can be said that Accountability and Taxpayer Compliance have a positive relationship with the Very Strong criteria.
3. The variable relationship between Transparency (X2) and Taxpayer Compliance (), obtained a correlation coefficient value of 0.138. Thus, it can be said that Transparency (X2) with Taxpayer Compliance (Y) has a positive relationship with the Very Low criteria.

Based on the table above, it is a correlation matrix between variables which shows the magnitude of the relationship between variables, both dependent and independent. The proportions for the path diagram are 2 independent variables (X1 The steps for calculating path analysis are as follows:

$$P_{Yxi} = \sum_{j=1}^{k} CR_{ij}\, r_{yx_j} \qquad I = 1,2$$

And the overall influence is X1 to X2

$$R^2_{YX_1X_2...X_7} = \sum_{i=1}^{k} p_{YX_i}\, r_{YX_i}$$
$$= 0.906$$

Meanwhile, the path coefficients of other variables outside variables X1 to X4 are determined through:

$$p_{Y1\varepsilon1} = \sqrt{1 - R_{YX1X2}}$$
$$= 0.094$$

This means that the influence of variables X1 and X2 together on variable Y is 0.906 or 90.6% of variables X1 and

Based on the theoretical framework that there is an influence between Accountability and Transparency on Taxpayer Compliance, we will then test the overall hypothesis in the following form:
1) Simultaneous Hypothesis Testing
To find out what the independent variables are, namely Accountability and Transparency towards Taxpayer Compliance PBB P2 BAPENDA Bekasi City, where the hypothesis statistics can be stated in the following form:

Ho : $P_{YX1} = P_{YX2} = 0$ There is no influence of Accountability and Transparency on Taxpayer Compliance

Hi : $P_{YX1} = P_{YX2} \neq 0$ There is an influence of Accountability and Transparency on Taxpayer Compliance

Hypothesis testing is carried out using the F test statistic, with the provisions of accepting Ho if $F_{test} < F_{table}$ and rejecting Ho if $F_{test} > F_{table}$. From calculations using SPSS software, the following results were obtained:

Table 3 Simultaneous Testing
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1340.968	5	268.194	96.910	.000[b]
	Residual	138.373	50	2.767		
	Total	1479.341	55			

Source: SPSS output results

Based on the results of these calculations, it turns out that Fcount of 96,910 is greater than ttable 3.23 (Fo > F* : (k,n-k-1) (96,910 > 3.23), so the hypothesis is accepted or H0 is rejected. This means that individual testing with the hypothesis can continue to be carried out, namely:
2) Individual Hypothesis Testing
Individual testing is carried out when simultaneous testing rejects the null hypothesis meaning that there is at least one path coefficient that is not equal to zero. This test is used to determine or test the influence of each independent variable whether individually it is significant or not. Because the overall test produced a significant test, further analysis was carried out by testing individually (partial testing).

Ho : $P_{YX_2} = 0$, There is no influence of Transparency on Taxpayer Compliance

Hi : $P_{YX_2} \neq 0$, There is an influence of transparency on taxpayer compliance

Test statistics for each hypothesis

$$t_{0i} = \frac{p_{YXi}}{\sqrt{\frac{\left(1 - R_Y{}^2{}_{X_1 X_2 X_3}\right) Cr_{ii}}{n - k - 1}}} \quad , i = 1,2,3 \, (output \text{ SPSS lihat lampiran})$$

Reject H_o, if $t_{oi} > t_{1-\alpha \ (n-k-1)}$
Using the t distribution table, we get: (SPSS results according to the attachment).
$t_{0,95(56-2-1)} = t_{tabel} = 1.68$

Table 4. Testing hypotheses X1 and X2 on Y

Path Coefficient		t_{test}	t_{table}	Summary
PYX$_1$	0.456	3.504	0.001	Ho Reject There is an influence of Accountability on Taxpayer Compliance
PYX$_2$	0.213	2.455	0.000	Ho Reject There is an influence of transparency on taxpayer compliance

Source: calculation results

Based on the results of calculating the path coefficient values for variables X1 and Conceptually, it can be explained that all aspects of Accountability and Transparency regarding Taxpayer Compliance

Next, the significance (significance) of the correlation coefficient between variables X1 and X2 will be tested on (Y) with the following hypothesis:

With test statistics as follows

$$t = \frac{r}{\sigma_2} \, dan \, \sigma_2 = \frac{1}{\sqrt{n-3}}$$

Reject H_o if $t_{hitung} > t_{(1-\alpha/2;n-k-1)}$ using the t table the distribution is obtained (according to the IBM SPSS attachment)

Table 5. Correlation Testing between variables X

Correlation Coefficient	T_{test}	t_{table} $\alpha = 0{,}05$	Summary
0.546	6.048	0.012	Ho Reject There is a significant relationship between X1 and X2

Source: SPSS output results

From the correlation test between variables

The complete diagram of the causal relationship between variables X1 and X2 towards Y is as follows
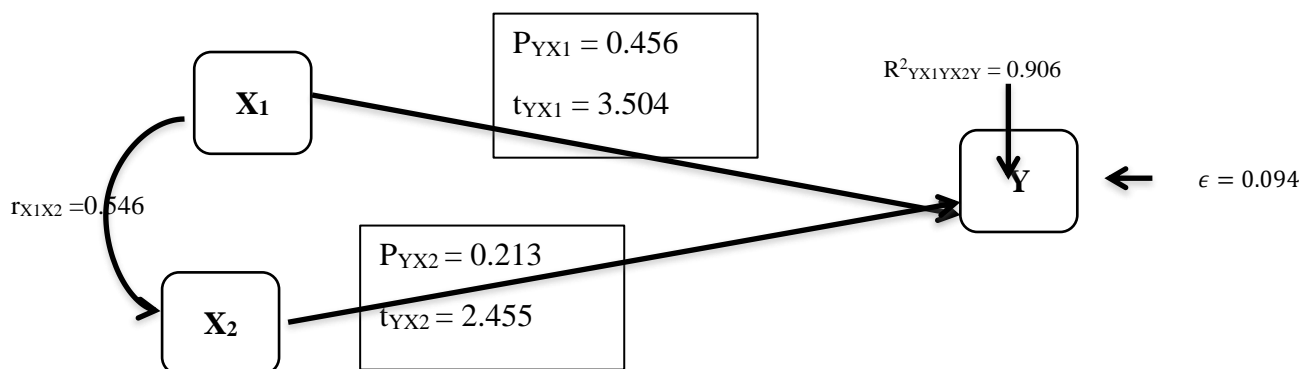

Figure 1 Causal Diagram between Accountability and Transparency on Taxpayer Compliance

From the structural picture of the relationship between variables with the structural parameter values above, the influence of the causal variable on the variable, Accountability and Transparency on Taxpayer Compliance PBB P2 BAPENDA Bekasi City, is:

Table 6 Influence of Variables X1 and X2 on Y and Influences Outside of Variables X and Y

Path Analysis Interpretation		
Explanation	**Effect**	**%**
Effect X_1 and X_2 to Y	0.906	90.6
Outside Effect from X_1, X_2 and Y	0.094	9.4
Total		100

Source: SPSS Program Statistical Processing Results

From the test results it can be seen that Accountability and Transparency for Taxpayer Compliance PBB P2 BAPENDA Bekasi City is 90.6%, while the remaining 9.4% is influenced by other factors not researched by the author. However, if viewed partially, Accountability is more dominant in influencing Taxpayer Compliance. This can be understood because each indicator of Accountability and Transparency is used as an aspect of measuring Taxpayer Compliance PBB P2 BAPENDA Bekasi City.

Based on the results of the calculations above, it can be revealed that Accountability for Taxpayer Compliance PBB P2 BAPENDA Bekasi City can be seen in table 7 below:

Table 7. Direct and Indirect Effects of Accountability on Taxpayer Compliance PBB P2 BAPENDA Bekasi City

Path Analysis Interpretation			
Exp		**Effect**	**%**
X_1	Direct Effect to Y	0.2207	22.07
	Indirect Effect X_2 to Y	0.2503	25.03
Total		0.4710	47.1

Source: SPSS Program Statistical Processing Results

From the table above it can be seen that the contribution of Accountability to Taxpayer Compliance PBB P2 BAPENDA Bekasi City is directly 22.07% with a tcount coefficient of 3.504, while for the ttable value at the significance level $\alpha(0.05) = 0.001$, because the tcount > ttable value , and indirectly through the Transparency variable of 25.03%. Meanwhile, overall Accountability for PBB P2 BAPENDA Taxpayer Compliance in Bekasi City reached 47.1%, it can be concluded that Accountability has a significant direct effect on PBB P2 BAPENDA Taxpayer Compliance in Bekasi City. This empirical evidence provides an indication that in an effort to increase the Compliance of Bekasi City PBB P2 BAPENDA Taxpayers. , it is necessary to improve the Accountability factor, because the Accountability factor is closely related to Taxpayer Compliance PBB P2 BAPENDA Bekasi City.

Likewise, from the results of the calculations above, Transparency of Taxpayer Compliance PBB P2 BAPENDA Bekasi City can be seen both directly and indirectly in table 8 below.:

Table 8 Direct and Indirect Effects of Transparency on Taxpayer Compliance PBB P2 BAPENDA Bekasi City

Path Analysis Interpretation			
Exp		**Effect**	**%**
X_2	Direct Effect to Y	0.1847	18.47

	Indirect Effect X_1 to Y	0.2503	25.03
Total		0.4350	43.50

Source: SPSS Program Statistical Processing Results

From the table above it can be seen that the contribution of Transparency to Taxpayer Compliance PBB P2 BAPENDA Bekasi City is directly 18.47%, with a tcount coefficient of 2,455, while for the ttable value at the significance level $\alpha(0.05) = 0.000$, because the tcount value > ttable, and indirectly through the Transparency variable of 25.03%. While the overall contribution of Transparency to PBB P2 BAPENDA Taxpayer Compliance in Bekasi City reached 43.50%, it can be concluded that Transparency has a direct effect on PBB P2 BAPENDA Taxpayer Compliance in Bekasi City. The path coefficient shows a positive and significant value, meaning that if transparency is appropriate, Taxpayer Compliance PBB P2 BAPENDA Bekasi City will also increase.

CONCLUSION

Starting from the discussion of the problem, theoretical basis, analysis of empirical data, results of hypothesis testing, in the final chapter of this research carried out on PBB P2 BAPENDA Taxpayers in Bekasi City, several conclusions will be presented as follows:

a. Taxpayer accountability PBB P2 BAPENDA Bekasi City is considered good. This can be seen from the overall indicator having a good final score. This condition explains that BAPENDA Bekasi City is able to provide accountable services to PBB P2 Taxpayers

b. b. PBB P2 BAPENDA Bekasi City Taxpayer Transparency is considered good. This can be seen from the overall indicator having a good final score. This condition explains that BAPENDA Bekasi City is able to be transparent with PBB P2 Taxpayers BAPENDA Bekasi City

c. c. Taxpayer Compliance PBB P2 BAPENDA Bekasi City is classified as good. This can be seen from the overall results of the indicators having a good final score. This condition explains that the Bekasi City PBB P2 BAPENDA Taxpayer has complied in carrying out his duties as a taxpayer.

d. d. Accountability and Transparency influence the Compliance of Taxpayers PBB P2 BAPENDA Bekasi City, so that if the Accountability and Transparency provided are in accordance with the expectations of taxpayers, then Taxpayers PBB P2 BAPENDA Bekasi City will increase their compliance.

Suggestion

Based on the results of research and observations that have been carried out at BAPENDA Bekasi City, the author would like to propose several suggestions that can be taken into consideration in carrying out organizational activities and marketing development in the future. These suggestions include:

a) Accountability is more dominant than transparency regarding Taxpayer Compliance PBB P2 BAPENDA Bekasi City shows that BAPENDA Bekasi City needs to increase the level of accountability again in the implementation of tax collection.

Suggestions for Science Development

a) There are still many other factors that influence PBB P2 Taxpayer Compliance, apart from the variables in this research, for example fairness, reliability and other factors that need to be researched further, because it is possible that there are other factors besides those in this research that have a dominant influence on increasing Taxpayer Compliance.

b) The results of this research can also be applied to higher education, for example Ministries and Higher Government Institutions. Therefore, it is hoped that this research will be

continued with different objects, so that the benefits of the results of this research will be wider.

c) This research uses standard variable regression analysis techniques (path analysis), so that it can be studied using other analysis techniques such as SEM (Structural Equation Modeling).

REFERENCE

Anonim, Undang-undang Nomor 12 Tahun 1985 Sebagaimana Diubah dengan Undang-undang Nomor 12 Tahun 1994 tentang Pajak Bumi dan Bangunan.

---------, Undang-undang Nomor 25 Tahun 1999 tentang Perimbangan Keuangan Antara Pemerintah Pusat dan Daerah.

---------, Peraturan Pemerintah Nomor 16 Tahun 2000 tentang Pembagian Hasil Penerimaan PBB antara Pemerintah Pusat dan Pemerintah Daerah.

---------, Peraturan Pemerintah Nomor 25 Tahun 2002 tentang Penetapan Besarnya Nilai Jual Kena Pajak Untuk Menghitung Pajak Bumi dan Bangunan.

---------, Keputusan Menteri Keuangan No. 523/KMK.04/1998 tentang Klasifikasi dan Besarnya Nilai Jual Objek Pajak (NJOP) sebagai Dasar Pengenaan Pajak (DPP) Bumi dan Bangunan.

---------, Keputusan Menteri Keuangan No. 533/KMK.03/2002 tentang Penetapan besarnya NJOP Tidak Kena Pajak (NJOPTKP).

---------, Keputusan Menteri Keuangan Nomor 617/KMK.01/1989 tentang Ekstensifikasi dan Intensifikasi Pendataan Objek dan Subjek Pajak Bumi dan Bangunan.

---------, Keputusan Direktur Jenderal Pajak Nomor 16/PJ.6/1998 tentang Pengenaan Pajak Bumi dan Bangunan.

---------, Surat Edaran Nomor 06/PJ.9/2001 tentang Pelaksanaan Intensifikasi dan Ekstensifikasi.

---------, (2003) Peningkatan kualitas pelayanan Kepada Wajib Pajak Untuk Mendukung Pendapatan Daerah Dalam Rangka Keutuhan Negara Kesatuan Republik Indonesia, Jakarta, Direktorat PBB & BPHTB Dirjen Pajak DEPKEU.

Goedhart C, (1982), Garis-garis Besar Ilmu Keuangan Negara, Terjemahan Ratmoko, Jakarta, Penerbit Djambatan.

Gupta, Sanjay and K. Newberry, (1997), Determinant of the Variablility in Corporate Effective Tax Rates: Evidence from Longitudinal Data, Journal of Accounting Public Policy. Vol 16. No. 1 pp. 1-34.

Iyer, Govind S. et al, (1996), An Analysis of the Distributional Effect of Replacing the Progressive Income Tax With a Flat Tax, Journal of Acounting and Public Policy, Vol 15, Number 2, pp.83-110.

James, Simon And Nobes, Christopher, (1992), The Economics Of Taxation, New Jersey, Prentice Hall International.

Jones, Sally M., (2002), Principles Of Taxation – For Business And Investment Planning, New York, McGraw Hill Companies Inc.

Musgrave, Richard A., and P.B. Musgrave, (1998), Public Finance in Theory and Practice, Fifth Edition, New York, McGraw-Hill International.

Pechman, Joseph A, (1983), Federal Tax Policy, Fourth Edition, Washington D.C, The Brookings Institution.

Pechman, Joseph A., and G.F. Break, (1975), Federal Tax Reform : The Impossible Dream, Washington D.C., The Brookings Institution.

Sommerfeld, (1994), Concepts of Taxation, Orlando, The Dryden Press.

Rochmat Soemitro, (1990), Asas dan Dasar Perpajakan, Bandung, Penerbit Eresco.

----------, (1991), Pajak Bumi dan Bangunan, Bandung, Penerbit Eresco.

Mohammad Zain, (2007) Manajemen Perpajakan, Jakarta, Penerbit Salemba Empat.

Arief, Sritua, (1993), Metodologi Penelitian Ekonomi, Jakarta, Penerbit Universitas Indonesia (UI-Press).

Mardalis, Drs., (2003), Metode Penelitian Suatu Pendekatan Proposal, Jakarta, Penerbit Bumi Aksara.

Dajan, Anto, (1994), Pengantar Metode Statistik Jilid II, Jakarta, Penerbit LP3ES.

Ghozali, Imam, (2006), Analisis Multivariate Lanjutan Dengan Program SPSS, Semarang, Badan Penerbit Universitas Diponegoro.

Gujarati, Damodar, (1995), Ekonometrika Dasar, Jakarta, Penerbit Erlangga.

Memen Kustiawan, (2005), Pengaruh Faktor Pendorong dan Faktor Penghambat Terhadap Peran dan Orientasi Pemerintah Daerah Dalam Mengoptimalkan Pendapatan Asli Daerah, Disertasi, Bandung, Program Pascasarjana Universitas Padjajaran.

Agus Sutopo, (1999), Faktor-faktor yang Mempengaruhi Tingkat Keberhasilan Pemungutan Pajak Bumi dan Bangunan di Kabupaten Temanggung, Jawa Tengah, Tesis, Jakarta, Program Studi Ilmu Administrasi kekhususan Administrasi dan Perpajakan, Universitas Indonesia.

Agustin Paulina A, (2007), Faktor-faktor yang Mempengaruhi Tingkat Penerimaan Pajak Bumi dan Bangunan di Kota Blitar, Skripsi, Malang, Program Studi Ekonomi Pembangunan, Universitas Brawijaya.

Dhina Sophianita, (2007), Analisis Faktor-faktor yang Mempengaruhi Kepatuhan Masyarakat Dalam Melakukan Pembayaran Pajak Bumi dan Bangunan di (Studi Kasus Pada Kecamatan Tulungagung, Kabupaten Tulungagung), Skripsi, Malang, Program Studi Ekonomi Pembangunan, Universitas Brawijaya.

Mardiasmo, (2003), Perpajakan, Yogyakarta, Andi Offset.

Nurmantu, Safri, (2003), Pengantar Perpajakan, Jakarta, Yayasan Obor Indonesia.

Singarimbun, Masri dan Sofian Effendi, (1995), Metodologi Penelitian Survei, jakarta LP3ES.

Sugiyono, (2006), Metode Penelitian Bisnis, Bandung, Alfabeta.

Sulianto, (2005), Analisa Data, dalam aplikasi pemasaran, Jakarta, Ghalia.

Suharno, (2003), Potret Perjalanan Pajak Bumi dan Bangunan (PBB), Jakarta, Perpustakaan Nasional: Katalog Dalam Terbitan (KDT).

Erly Suandy, (2005), Hukum Pajak, Jakarta, Salemba Empat.

R. Santoso Brotodiharjo (2003), Pengantar Ilmu Hukum Pajak, Bandung, Refika Aditama.

Muhammad Rusjdi, (2005), PBB, BPHTB, & Bea Meterai, Jaka

Roswinna, W., Anggraeni, A. F., Priatna, D. K., Monalisa, N., & Ahada, R. (2023). FAKTOR YANG MEMPENGARUHI EFEKTIVITAS PENYERAPAN ANGGARAN DI BALAI BESAR KONSERVASI SDA JAWA BARAT. Value : Jurnal Manajemen Dan Akuntansi, 18(1), 167–181. https://doi.org/10.32534/jv.v18i1.3883

Anggraeni, A. F., Priatna, D. K., Roswinna, W., Latifah, N. A., & Ahada, R. (2023). Pengaruh Leverage dan Profitabilitas Terhadap Agresivitas Pajak Bank Umum Konvensional yang Terdaftar di BEI. Jurnal Proaksi, 10(1), 30–41. https://doi.org/10.32534/jpk.v10i1.3858

Anggraeni, Annisa Fitri, Winna Roswinna, Dodi Sukmayana, Suryaman. (2022). Critical Factors of the Implementation Accounting Information System Quality and Quality of Accounting Information (Empirical Study on SOEs in Indonesia). Central European Management Journal, 30(4), 398–405. Retrieved from https://journals.kozminski.cem-j.org/index.php/pl_cemj/article/view/38

Pratiwi Puteri, K., Pebiani, R., Lusiana Yulianti, M., Fitri Anggraeni, A., & Puteri Hadiyani, K. (2023). The Role of Profitability and Leverage on Corporate Social Responsibility Disclosure in Mining Company Indonesia. Greenation International Journal of

Economics   and   Accounting   (GIJEA),   1(3),   320   -   330. https://doi.org/10.38035/gijea.v1i3.83

Fitri Anggraeni, A., Komar Priatna, D., Roswinna, W., & Zai, E. (2023). How to Increase the Quality of Accounting Information System and Accounting Information Quality in Bandung's Higher Educations?. Greenation International Journal of Economics and Accounting (GIJEA), 1(3), 294 - 308. https://doi.org/10.38035/gijea.v1i3.81

Deden Komar Priatna, Jusdijachlan, Susan Ridwan. (2022). Improving Employee Performance and Employee Satisfaction Through Work Life Balance and Burnout. Central European Management   Journal,   30(4),   345–351. https://doi.org/10.57030/23364890.cemj.30.4.28

Agus Mulyana, Nandan Limakrisna. (2022). The Influence of Customer Demands and Marketing Mix on Total Customer Savings of Bank BJB Bandung City. Central European   Management   Journal,   30(4),   406–413. https://doi.org/10.57030/23364890.cemj.30.4.35

Agus Mulyana, Komar Priatna, D., Anne Lasminingrat, Dodi Sukmayana, Dodi Tisna Amijaya, Luthfi Setiadiwibawa, & Rudi Suprianto Ahmadi. (2023). The Model of Purchasing Decisions Making For Honey Product. Journal of Accounting and Finance Management, 4(1), 155-159. https://doi.org/10.38035/jafm.v4i1.207