Internal Control of Hotel Tax Management in Optimizing the Original Revenue Income in the Pangandaran District

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The basic problem addressed by this research relates to the implementation of controls that either does not accord with some operational procedures and / or procedures are not carried out properly. Internal controls in the Regional Financial Management Agency (BPKD) Pangandaran, West Java, relating to ineffective tax management, do not accord with internal, governmental policies. That has implications for the management of hotel taxes that are not optimising local revenue. The research method used in this study is a sequential exploratory mixed approach. The research and analysis begins with qualitative data and afterwards gathered quantitative information. The first stage is collecting qualitative data to explore a phenomenon, and afterwards collecting quantitative data to explain the qualitative data. The results of this study are that internal control were found to still not be effective and efficient. Some causes are: (1) there are still multiple positions in the organization, (2) the quality of employee HR is inadequate, (3) the lack of understanding of applicable policies (4) weak internal cooperation in controlling (coordination and collaboration), and (5) the information technology infrastructure is not yet sufficiently integrated. In a quantitative analysis of the value of the qualitative hypothesis, that multiple positions have a negative correlation with the value coefficient (27%), the quality of human resources influences the ability to manage hotel taxes has a positive relationship with the coefficient of value (41%), understanding the implementation of internal control there is a relationship negative with a coefficient of value (45%), there is a positive relationship between cooperation / coordination of the implementation of internal control with a coefficient of value (39%), a negative relationship is not yet available digital system devices with the implementation of control of employees and taxpayers with a

coefficient of value (40%). Internal control is very much determined by the leadership in planning, and in implementing the Operational System Procedures aimed at all employees. Leaders are important in building a conducive control environment, and a commitment to develop competent HR that has integrity. Then information and communication systems can be built to support an integrated control process, in coordination (HR) and in integrated monitoring (digital devices) to carry out continuous monitoring and so create effective and efficient internal controls.

Key words: *Internal control, tax management, human resources and local original income.*

Introduction

Pangandaran Regency is an area has a great potential for tourism, that can benefit the sustainability of regional development, so long as it is managed and handled very carefully. Accelerated development will be inadequate in matching the pace of development, particularly in generating revenues for local measures, in the absence of a lack of optimization of the Regional Original Revenue (PAD). Pangandaran is a tourism destination where the number of domestic and foreign tourist visits is always increasing. This can be a source for increasing local revenue, both in the form of taxes and levies; in particular hotel taxes. It is important that tax management is implemented in the control of organizations / institutions that have authority in their functions and duties. Controls on government institutions / organizations basically impact all organizational processes. This is so that tax implementation can be controlled in a planned and measurable manner, so that whenever there is an inaccurate implementation, problems can be identified. The history of tax collection, especially that of hotel taxes, can be considered in terms of the expansion from the Ciamis Regency region. Tax collectors have not yet received optimized sources of local revenue, from hotel taxes. Hotel tax is one of the largest sources of revenue. Other local taxes are shown in the table below:

Target and realization of 2018 Regional Tax revenue:

Table 1.1: Targets and Realization of Regional Tax Revenue Fiscal Year 2018.

No.	PAD type	Target	Realization
1	Hotel Tax	17,737,148,800	11,790,134,922
2	Restaurant Tax	4,007,038,272	4,120,242,817
3	Entertainment Tax	176,247,090	128,349,285
4	Advertisement ax	574,794,884	684,433,632
5	Street Lighting Tax	11,000,000,000	9,928,686,223
6	Mineral Tax	16,150,000	43,781,250

Source: BPKD Pangandaran, February 2019.

In addition, findings from the Financial Supervisory Agency (BPK) were presented at the Plenary Session of the Regional Parliament of Pangandaran Regency on 30 December 2016. Hotel tax management had not been implemented properly and was not based online. Kemudian (afterwards) within three (3) years of the budget last of Fiscal Year 2016, 2017 and 2018, hotel taxes did not reach the target, as shown below:

Table 1.2: Comparison of Targets and Budget Realization in 2016 until 2018.

Year	Target	Realization	Rest	%
2016	7.663.717.036	5.950.588.620	1. 713. 128. 416	77.65
2017	11.563.717.036	7. 770.820.091	3.792.896.9 45	67.57
2018	17.737.148.800	11.790.134.922	5.947.013,922	66.47

Source: BPKD Pangandaran, February, 2019.

Their enforcement of the rules determination and collection of taxes and levies, which will directly impact people's lives through developments undertaken by the government; the collection of this must be understood by the public as a taxpayer. Taxes and levies which are sources of regional income will develop the region and improve community welfare.

Control procedures, especially internal controls that give support from within an institution, will be able to assist management in protecting abuse and fraud. In connection with the above matters, the researcher will research the Internal Control of Hotel Tax Management in optimizing PAD in Pangandaran Regency. Researchers review internal controls at BPKD (Regional Financial Management Agency) because:

1. Implementation of the tax administration in Pangandaran Regency is probably yet to be maximised, because of the gap between control, coordination and supervision of the law.

2. Pangandaran Regency is still fairly new, given its establishment as a new government district only in 2012, as a result of the regional expansion of the Kabupaten Ciamis area.

3. BPKD is a regional government agency implementing policies, and financial and tax management programs; one of the main duties being managing local revenue / tax for the district budget Pangandaran.

4. Internal controls in the hotel tax collection management process have not been fully integrated in the actions and activities, carried out continuously by the leadership and employees in the BPKD environment. Therefore hotel tax revenue / income is not optimal.

5. In addition to the aforementioned reasons supporting hotel tax optimization, there are new collaboration needs. So unlike other previous researchers, the current researchers created a collaboration model in hotel tax management between BPKD and Intansi within and outside the Pangandaran Regency Government and Public.

6. There is no information technology-based hotel tax management model that is integrated online from BPKD to all hotels.
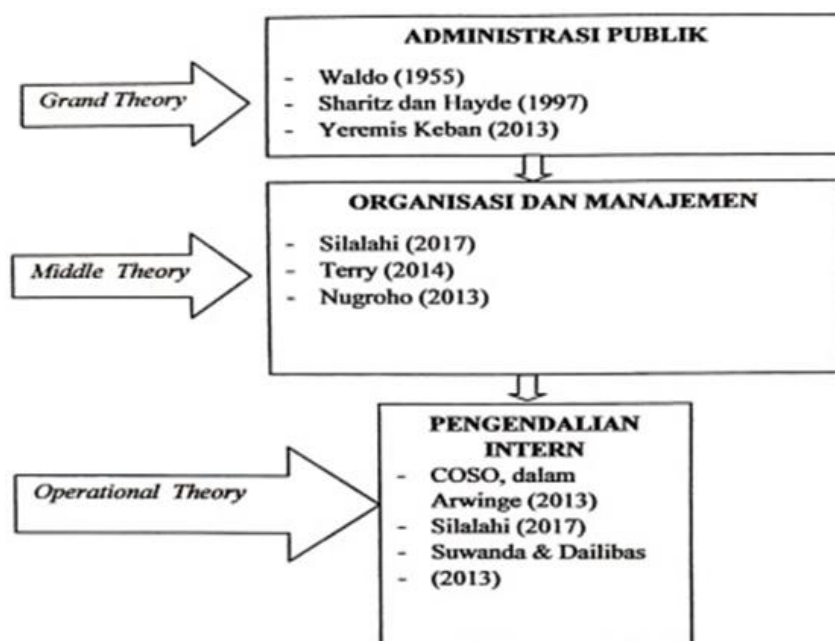
Based on the description above, the writer is interested in a Dissertation Research paper titled: "**Internal Control of Hotel Tax Management in Optimizing Local Revenue in Pangandaran Regency**." The problem is formulated as follows:

1. How does the Internal Control conducted by BPKD management invite a hotel to optimize PAD?

2. What internal controls of hotel tax management in BPKD have not been effective?

3. What model of collaborative management, of hotel tax internal control, will integrate integrated that control, in every action and kegiatan (activity), performed continuously by the management and the staff of the Financial Management Unit, to optimize tax revenue?

Theoretical Framework

Conceptually, public administration studies public governance over government bodies or institutions organized and driven by human resources. In implementation there are policies, management, control and management processes, and the provision of community services. The public administration locus itself is the public interest (*public interest*) and public affairs (*public affairs)*, while the focus of public administration is organization and management. In management there is control, one of the important functions of managerial / control in the organizational environment, to check faults and deficiencies that hinder an organization's activities.

The foundation of a general theory (*Grand Theory*), namely public administration (*Public Administration*) must relate to a middle theory (*Middle-Range Theory*), organization and subsequent management implementation and public policy (*Public Policy*). The intermediate theory is none other than the scientific parent of the application theory (*applied theory*) used in this study, namely Internal Control. General theory corresponds with intermediate theory, as well as relating with variables in application theory. In general terms, this research includes several discussions of the fundamentals of government administration, namely placing public administration in *grand theory*; organization, management and public policy as *middle theory*; and internal control as *operational theory*, as illustrated in Figure 2.1:

Sumber: Peneliti, (Gambar 2.1 Alur Teori Keseluruhan)

Public Administration Theory is the *Grand Theory* in this study. Organization, Management and Public Policy follow as *Middle Theory*, then Internal Control as *Operational Theory*. The basic theoretical framework begins with public administration, conceptualized by Waldo (1955: 2) as a foundation. That foundation is to describe public administration as an organization and human management system in government, to achieve goals, to relate government institutions (organizations) and the public, to achieving cooperative relations, and to implement management which is part of public administration practice.

Relevant previous studies or studies

The research complements several sources within the literature review, by using previous research that is relevant to the internal control of tax management, as one aspect in increasing local revenue (PAD). Previous researchers include:

1) Jaeni Sofyan, Dissertation of Padjajaran University (2014). Top title Phenomenology Analysis of Internal Control System Badan Panagemen Finance and Asset (BPKAD) in enhancing the Hotel and Restaurant Tax Bukit Tinggi (Case study BPKAD Bukit Tinggi).

2) Edi Sukanto, UB's Dissertation (2015): "The Influence of Internal Control against Hotel and Restaurant Tax Transparency" (Case Study at BPKAD Malang).

3) Tira Widiasih , dissertation (Krisnadwipayana University, 2015): "Evaluation of the Internal Tax Control in Optimizing the Potential of Local Taxes (Study at the Regional Revenue Service of Bekasi City).

4) Rahma Sayuga (2013), Dissertation of Gajah Mada University: Evaluation of the Internal Control System of Hotel Tax Collection (Study of the Regional Financial and Asset Management Agency of the City of Yogyakarta).

Public Administration

Public administration is a means, media and management for a government to implement a policy, through the institutions in its environment. Public administration becomes the basis and guideline for establishing administrative policies, through internal and external programs and activities, to make public services rational, effective, efficient and accountable. The implementation of public administration can take place effectively, balanced with sources that are complete and appropriate to management resources. According to Hasibuan (2017: 27) management sources are as follows:

a. *Man* (resource manusia (mankind) with specific expertise in accordance with the needs of the organization in achieving its objectives.
b. *Money* (capital in the form of money for various forms of costs, both payroll, provision of infrastructure and so on).
c. *Materials* (a tool to carry out work, as a medium to carry out all activities by humans).
d. *Minute* (time of work execution, adjusted to target and other input to realize output specified in plan).
e. *Methods* (working methods used for the continuity of orderly and regular work).

Organization

The term 'organization' has two general meanings, when relating public administration to organization and management. The first signifies an institution or functional group such as a corporate organization, agency or government agency. The second pertains to an 'organizing process', i.e. a way of conducting organizational activities allocated and assigned among its members, to achieve organizational goals. Furthermore, 'organization' can be regarded as a vessel, as a process, as a behaviour and as a means to an end. However, the definition put forward by organizational experts allows for systematic elements of cooperation, people who work together, and for common goals to be achieved.

Management

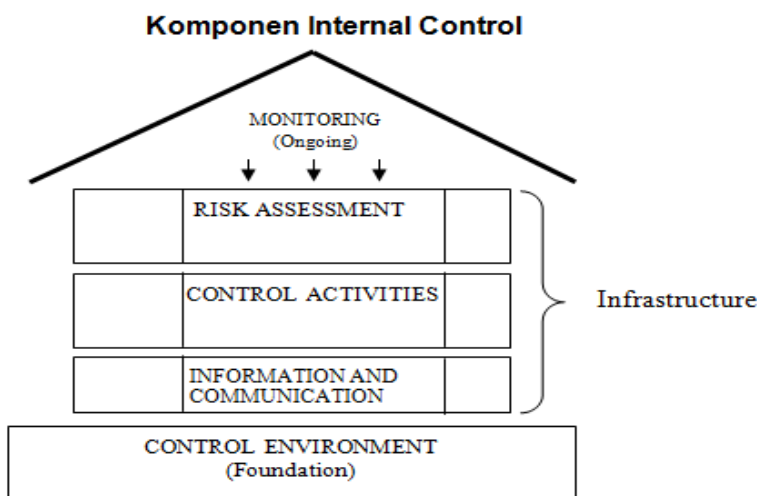According to Robbins and Coulter (2005: 7) the definition of management is:

"Management is coordinating work activities so that they are completed effectively and effectively with and through other people".

Management consists of planning, organizing, mobilizing and controlling. It is carried out to determine and achieve goals using people and resources. Management is needed to achieve goals, balance conflicting goals, and to achieve efficiency and effectiveness. Management is *process oriented*, which requires human resources , knowledge, and skills so that activities become more effective or produce actions for success. Therefore, no organization will succeed if it does not use good management.

Internal Control

According to Schermerhorn (2010: 474), control can be divided into two dimensions, namely internal control and external control. Internal control and external control can also be meaningful as a control strategy, where individuals controls their own behaviour. Internal control occurs through self-discipline (*self-discipline)* to complete the work. It also refers to the control mechanism between each individual and group. In external control the leader / manager takes direct action to control others' behaviour.

Internal control involves the board of directors, management and other personnel. It is designed to provide reasonable assurance of achieving the three objectives; namely effective and efficient operations, reliability in financial reporting, and compliance with laws and regulations. According to COSO in Arwinge (2013: 48), internal control runs well if it meets the following components:

Source: COSO in Larry (2008) and Arwinge (2013).

Local Revenue

According to Warsito (2012: 128), Regional Original Revenue is income sourced and collected by the local government. PAD sources consist of: local taxes, regional levies, profits from regionally owned enterprises (BUMD), and other legitimate local revenue. It is convenient to refer to a provision from the Minister of Home Affairs, Regulation (Permendagri) No. 37 of 2014 concerning Guidelines for Preparing the Regional Revenue and Expenditure Budget (APBD). In this regulation, Regional Original Revenues are one part of the Regional Revenues in the Fiscal Year Budget. They are rationally measurable estimates, with certainty and a legal basis for their acceptance. With reference to the Permendagri, overall there are three components of Regional Revenues, namely Regional Original Revenues, Balancing Funds, and other Legitimate Regional Revenues. Regional Original Income is revenue obtained by the region which is levied, based on regulations under the legislation; in this case Law No. 33 of 2004.

Local Tax

Local Tax is one income native to the area. It is expected to be a source for financing government administration and promoting regional development, among others. It can be taken as a policy that taxes people proportionally with their obligations. Local taxes according to Mardiasmo (2009: 52) are:

"Taxes levied by local tax regulations set by the local (via Regulation for interest) domestic financing of local government."

Framework for Thinking

This study seeks to examine internal controls on hotel tax management, in relation to the optimization of local revenue in Pangandaran Regency. The flow of thought of research is based on a public administration entity, namely the Pangandaran Regency Government, as a general locus of study. Pangandaran Regency as a Regional Government gives autonomous authority to the Regional Financial Management Agency (BPKD), with the task of handling the areas of income, financial management and regional assets based on the principle of regional autonomy. Pangandaran Regency BPKD has duties and functions in managing revenue, finance and regional assets. It has been regulated by Pangandaran Regent Regulation Number 69 Year 2016, Concerning Main Tasks and Functions of Duties and Work Procedures for Regional Financial Management Agencies, departing from BPKD's duties as financial revenue manager. This is then used as a locus, as well as the main focus in research studies related to the implementation of Internal Control in Hotel Tax Management.

Internal control is an effort to control human resource management, in the framework of implementing policies, according to the BPKD operational procedures under the formulations of COSO (2013), Suwanda (2013) and Silalahi (2017). Aspects and indicators have been

formulated into a combination of theories that overcome the problems in hotel tax management, to achieve optimal results.

a.   Control environment

The control environment is very important in government internal control. It provides an impetus for the creation and maintenance of positive and conducive behaviour, for the implementation of internal control systems in the BPKD work environment. The control environment consists of sub-aspects: enforcement of integrity, commitment to competence, conducive leadership, appropriate organizational structure, delegation of appropriate authority and responsibilities, sound policies regarding fostering human resources, and good working relations.

b.   Risk assessment

Risk assessments must be practical. Only thus can they identify and analyse risks, to evaluate threats to the control and management of the hotel tax. The evaluation can be directed for the implementation of risk assessment, and done effectively and efficiently in anticipating hotel tax matters.

c.   Information and Communication

Information becomes important in internal control, as a means to communicate the controls applied in BPKD. Information creates a mechanism to report operational performance and the formation of adequate information, so that officers / employees can utilize it in carrying out their duties and responsibilities effectively and efficiently. Given the importance of information, BPKD needs to implement an adequate information system based on information technology.
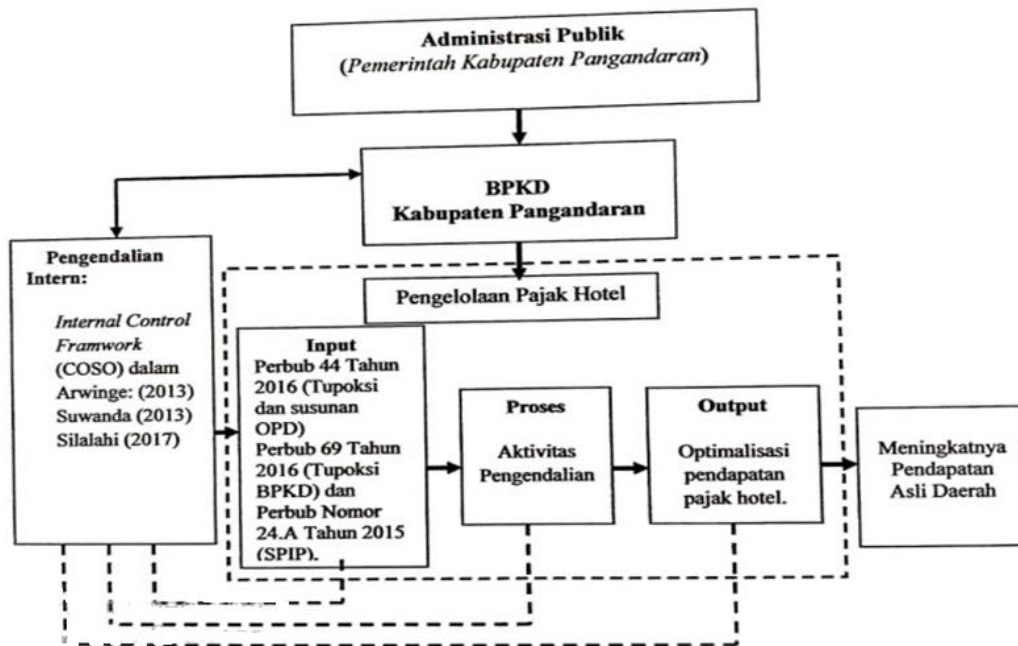
d.   Control activities

Control activities include: Review of performance, developing human resources, control over the management of information systems, physical control over assets (*assets*), the determination and review of indicators and performance measurement, separation of functions, authorization of transactions and significant events, accurate and timely recording, and both accountability for and restricting access to resources and records. Control activities in general are important techniques in control aspects, including the appropriateness of rules or employee competencies in carrying out the duties and functions of control.

e.   Monitoring

Internal control monitoring is a process of evaluating the quality of internal control performance in a given time and condition. It ensures BPKD accordance with expectations that necessary improvements or changes will match developments, especially when controlling the hotel tax management process. Control activities, as a process of the

leadership's control in the organization, focus more on the internal control system (*operating control*) of the internal dimensions of the organization, to determine the use of physical, financial, human resources and information resources, work procedures, disciplinary implementation of tasks.

The BPKD can automatically monitor payments from the taxpayer, and information on hotel consumers' transactions. Users of lodging services and taxpayers fund services can be controlled with an integrated information system tool, directly in the BPKD of the Pangandaran Regency. Taxpayers can pay the hotel tax in accordance with the applicable provisions of the hotel taxpayers (WP), when filling out the SPTPD. They can calculate the tax payable, based on the recapitulation of turnover and bills. This actually impacts optimized hotel tax revenue, while at the same time increasing regional original income. A flow chart of the skeleton is as follows:

Method

This research method uses a mixture strategy (Mix Method), that is 'sequential exploratory'. First, the researcher collects and analyzes qualitative data. Second, the researcher collects and analyzes quantitative data based on the results of the first stage. The main weight of this strategy is qualitative data. According to Craswell (2012: 308) some important aspects in designing procedures for mixed methods research, are time (timing), the weight (weighting), the mixture (mixing), theorization and perspectives of transformation. Weights or priorities are more likely to be at the first stage of the activity. Mixing (mixing) data in this strategy occurs when the initial qualitative results inform the process of collecting and analyzing qualitative data, in the second stage of collecting and analyzing quantitative data. Then one

proceeds with the steps of quantitative data analysis, with the researcher as a key instrument (researcher as key instrument). Therefore we must first know the source and type of data needed in the study, including additional data from documents, as in Table 3.1.

Table 3.1: Data collection technique

No.	Data Required	Research methods	Data Type	Data collection technique	Data Sources
	Control of internal and factors that affect the management of the hotel tax in the District Pangandaran	Mixed method: Qualitative approach and Quantitative (*exploratory sequential*)	**Primary**: Results of interviews and questionnaire answers. **Secondary**: BPKD SOP, Perbub / Pangandaran Regency regional policy	▪ Deep interview ▪ FGD ▪ Participatory observation ▪ Questionnaire ▪ Research Document	▪ Head of BPKD ▪ Secretary, ▪ Head of Data Collection and Registration ▪ Head of Billing and Objection ▪ BPKD employees ▪ OPD related ▪ Hotel Entrepreneurs in Pangandaran

Source: Researcher.

Data collection techniques, in this study:

1. Participatory Observation: Field observation researchers observe the behaviour and activities of individuals / groups at the study site, including recording and archiving data on research material from observations at BPKD Pangandar Regency.

2. In-depth interviews: Researchers conducted face-to-face interviews with informants / participants or groups in focus group interviews (BPKD leader and Chairperson of the Extensification and Intensification Special Team), executing the activities of inspection and data collection officers, tax authorities , and stakeholders namely hotel managers / entrepreneurs or compulsory taxes. The question is not structured (unstructured) and

open (open-ended), to bring in the views and opinions of the participants, using interview guidelines.

3. Documentation: Public documents or private documents, studies of periodic internal and external activities in the implementation of internal controls over hotel tax management. Audio and visual data was also included, in recordings and photos in the field which relate to the completeness of research documents.

Questionnaire made using closed questions to employees / hotel tax management officers, with 96 respondents taken from a population of 115 employees. The sampling technique uses the Slovin technique with the following formula:

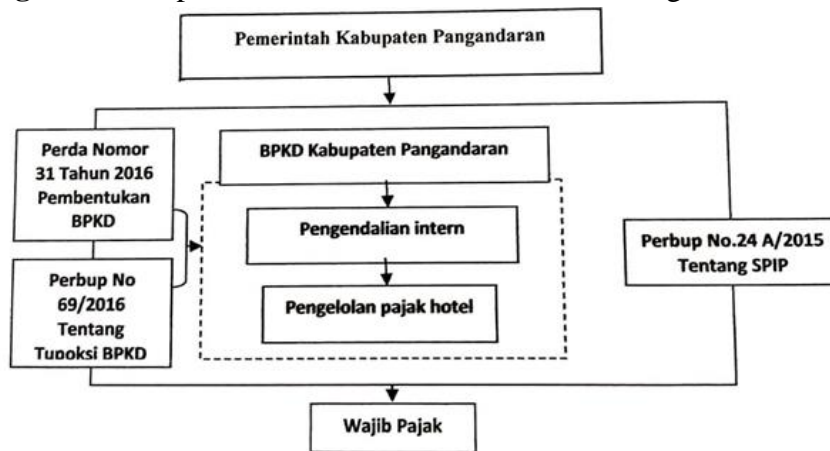n =115/115 (0,05) ^{2} + 1
n=96.

$$n = \frac{N}{1 + Ne^2}$$

Discussion and Discussion

Research Results

The research was at the Regional Financial Management Agency of Pangandaran Regency, regarding internal control over hotel tax management. Results were obtained by in-depth interview techniques, especially for *key informants,* namely the Head of BPKD and supporting informants, namely the Secretary and Head of Data Collection and Registration, in addition the Head of Billing and Objection. The interviews related to indicators of internal control and hotel tax management, seen from the aspects of the control environment, risk analysis, control activities, information and communication. Interviews also related to monitoring controls that are still not running effectively and efficiently, which correlates to sub-optimal hotel tax management. That internal control is not yet effective is in line with the statement of the Secretary representing the Head of BPKD, during the *Focus Group Discussion* on June 28, 2019. It was attended by several relevant OPDs and *stakeholders* who among others explained that the internal controls at BPKD Pangandaran Regency were not yet effective and efficient. BPKD and other relevant agencies have carried out internal control in hotel tax management. But the implementation of internal control is still not effective and efficient, so it has not yet significantly optimized hotel tax revenue. The implementation of internal controls in financial management units has not been effective and efficient, according to the assessment from BPK West Java Province concerning the level of implementation maturnitas SPIP (Government Internal Control System) District Pangandaran which are still at the pilot level. To get an overview of internal control in BPKD, researchers systematically compiled the picture below:

Figure 4.1. Implementation of Control in BPKD Pangandaran

Some hypothetical findings, from a qualitative analysis that found internal controls in BPKD Pangandaran Regency have not been running effectively and efficiently, are as follows:

1. There are concurrent positions in the implementation of control.
2. The quality of the tax management human resources has not been sufficient to carry out the control.
3. The internal control pin Standard Operating Procedure (SOP) of hotel tax has not been implemented by the right authorities.
4. The low level of employee understanding of policies / rules / SOPs that apply to BPKD.
5. Kerjasama (Cooperation) employees have maximised neither internal (coordination) nor external (collaboration) interactions with other agencies.
6. The low awareness of the tax to support the control of the management of the hotel tax.
7. The integration of digital devices as a control instrument has not been implemented in supporting hotel tax management.

Research findings in the field were then tested by researchers, who distributed *questionnaires* to BPKD employees with the following simplifications:

Table 4.1: Results of the Pangandaran BPKD Internal Control Questionnaire

	STS	TS	N	S.	SS	Item Total
Control Environment	494	544	442	282	158	1920
	0, 32	0.38	.22	0, 12	0, 8	
	STS	**TS**	**N**	**S.**	**SS**	**Total**
Risk Assessment	448	504	366	324	126	1920
	0, 38	0.46	0, 22	.18	0.12	
	STS	**TS**	**N**	**S.**	**SS**	**Total**
Control Activities	398	408	260	326	128	1920
	0, 36	0, 38	0, 24	0, 16	0, 10	
	STS	**TS**	**N**	**S.**	**SS**	**Total**
Information and Communication	305	442	546	188	86	1920
	0, 37	0, 40	0, 33	0, 14	0, 11	
	STS	**TS**	**N**	**S.**	**SS**	**Total**
Control Environment	398	441	391	254	117	1920
	0, 36	0, 43	0, 34	0, 22	0, 14	

Source: Primary data processed by researchers.

Table 4.2: Frequency of Respondents' Likert Scale Answers

Likert Scale	S1	S-2	S-3	S-4	S-5	S-6	S-7
1	36, 25	41.15	26, 18	19, 14	20, 13	26, 15	36, 18
2	22.75	12,20	22, 10	23, 15	14, 5	13.18	14, 40
3	15, 20	18.10	16, 12	14, 26	21, 15	21, 15	16, 60
4	9, 45	15.15	13, 15	17, 25	11, 17	27, 20	17, 12
5	11, 25	13.5	17, 25	13, 10	16, 40	12, 22	7, 15
Total	100%	100%	100%	100%	100%	100%	100%

Source: Primary data processed by researchers

4.3: Descriptive Respondent Statistics

No.	Hypothesis conclusions	Score
1	Double positions in the implementation of control.	$-0,522^2$
2	The quality of the tax management human resources has not been sufficient to carry out the control.	$0,642^2$
3	Internal control pin SOP hotel tax has not been implemented properly.	$-0,673^2$
4	The same lack of understanding and perception of the policies / rules / SOPs prevailing in BPKD.	$0,684^2$
5	Weak internal cooperation in controlling, external coordination has not been maximized and there is no collaboration with other agencies.	$0,624^2$

| 6 | The lack of understanding and awareness of Tax transform and control support. | -0, 582 ^{2} |
| 7 | Not yet using digital / internet integrated devices as control instruments. | -0, 637 ^{2} |

Source: Primary data processed by the researcher.

1. Multiple employee positions have a negative and significant relationship, between approving and disapproving of employees of -0,552 with a terminated coefficient (- 0, 522 ^{2}) = 0.27. This means that multiple employees at BPKD affect employee internal control in managing hotel taxes. Effect of dual position on internal control in hotel tax management = 27%. Therefore the hypothesis found from qualitative research, which states that dual positions affect the implementation of internal control, there is a negative and significant relationship to hotel tax management, is accepted.

2. There is a positive and significant relationship between the quality (competency) of HR on hotel tax management of 0,642 with a coefficient of determination (0,642 $^{2)}$ = 0,41. This means that the quality of employees has an impact on the ability to carry out tasks. Therefore the quality (competency) of HR influences the quality of the ability of the employee's duties in managing hotel taxes. The influence of HR quality on the ability to manage hotel taxes = 41 %. Thus, the hypothesis found from qualitative research that states the quality (competency) of HR influences the ability to manage hotel taxes; there is a positive and significant relationship between the quality and ability of employees to manage hotel taxes received.

3. There is a negative relationship that has not been implemented SOP internal control with an understanding of the implementation of internal control = -0,673 with a coefficient of determination (-0, 673 ^{2}) = 0.45. This means that the longer the Internal Control SOP has not been implemented, the longer it understands the implementation of internal control. Effect of Internal Control SOP has not been implemented on the understanding of the implementation of internal control = 45%. Thus the hypothesis found from qualitative research, that there is a negative and significant relationship that has not been implemented SOP internal control with an understanding of the implementation of internal control, is accepted.

4. There is a positive relationship between p to SOP on internal control processes by an employee of = 0.684, with a coefficient of determination (0, 68 4 ^{2}) = 0.46. This means that the higher the understanding of SOPs the higher in the practice of internal control. The influence of SOP understanding on the internal control process = 46%. Thus the hypothesis from qualitative research, which states a positive and significant relationship between the understanding of SOPs and the implementation of internal control, is accepted.

5. There is a positive relationship between cooperation / coordination, with the implementation of internal control equal to 0, 624 with the coefficient of determination (0, 624 ^{2}) = 0, 39. This means that the higher the level of cooperation / coordination, the higher the level of internal control. The effect of cooperation / coordination on employee internal control practices = 39%. Thus, the hypothesis found from qualitative research which states that there is a positive relationship between cooperation / coordination with the implementation of internal control, is accepted.

6. There is a negative and significant relationship between low awareness of Tax with control of the hotel tax amounted = -0, 582, with a coefficient determinacy (-0, 582 ^{2}) = 0.33. This means that whether there is a higher or lower awareness of taxpayers affects the control of hotel taxes. Effect of awareness of taxpayers with control of hotel tax = 33%. Thus, the hypothesis found from qualitative research, there is a negative and significant relationship between the low awareness of taxpayers and the control of hotel taxes received.

7. There is a relationship that is negative is not available p device may digital system with the implementation of the control of the employee as well as the taxpayer of = -0.637 with determines coefficient (-0, 637 ^{2}) = -0.40. This means that the longer installation of digital system devices affects internal control in hotel tax monitoring. The effect of the unavailability of digital system devices on internal control in hotel tax monitoring = 40%. Thus, the hypothesis found from qualitative research, namely a negative and significant relationship that the unavailability of digital system devices to internal control in hotel tax monitoring, is accepted.

From the description above it can be concluded that internal controls in BPKD in Pangandaran Regency have not been effective, in accordance with the description of qualitative hypotheses tested by quantitative analysis through questionnaires / questionnaires with respondents of BPKD Pangandaran employees.
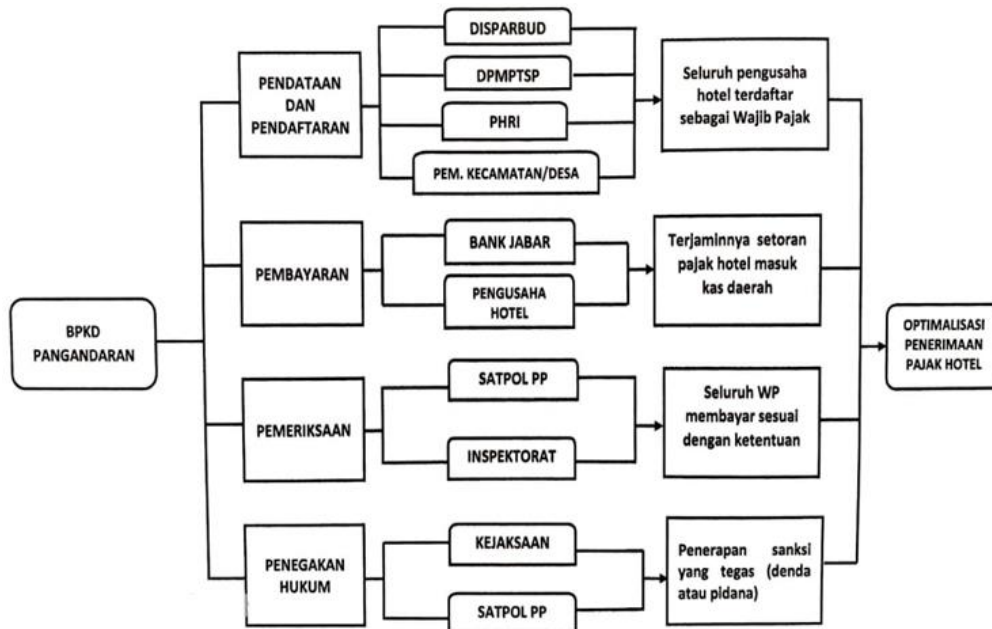
Discussion
Hotel Tax Management Collaborative Model
Previously collaboration in BPKD Pangandaran Regency was explained. Collaborative practices with various parties have not been carried out, because BPKD Pangandaran Regency has not yet established a policy of implementing collaborative-based cooperation between *stakeholders* and other agencies, when implementing activities aimed at creating a management mechanism regarding hotel taxes as carried out by involving elements outside the BPKD.

Referring to the hotel tax internal control organization, BPKD Pangandaran has Standard Operating Procedures. They consist of SOP for: data collection and the registration of hotel taxpayers, hotel taxpayer payments, billing of hotel taxpayers, and for hotel taxpayer inspection. Researchers then correlated that information with the results of the discussion research. The hotel tax management problem needs to be changed or a new model developed, according to the analysis of researchers crucially found in the Standard Operating Procedures for payment of taxpayers.

Seeing these conditions and problems, BPKD needs a breakthrough to form a collaborative model of hotel tax management collaboration in Pangandaran Regency. It needs to refer to the Operational Standards of Taxpayers Payment Procedures. They need to be updated to optimize hotel tax management, especially in the element of law enforcement. Specialist prosecutors are need to deal with the problem of taxpayers / hotel entrepreneurs who commit violations that exceed reasonable limits related to reporting incorrect data, or civil issues including taxpayers who have problems such as paying taxes late. That is in addition to Satpol PP who maintain hotel tax policy rules, and assist in the technicalities of inspection and strict enforcement or action for taxpayers / hotel management; those who have violated reasonable limits where the hotel for example has been disobedient in paying taxes and needs to be disciplined.
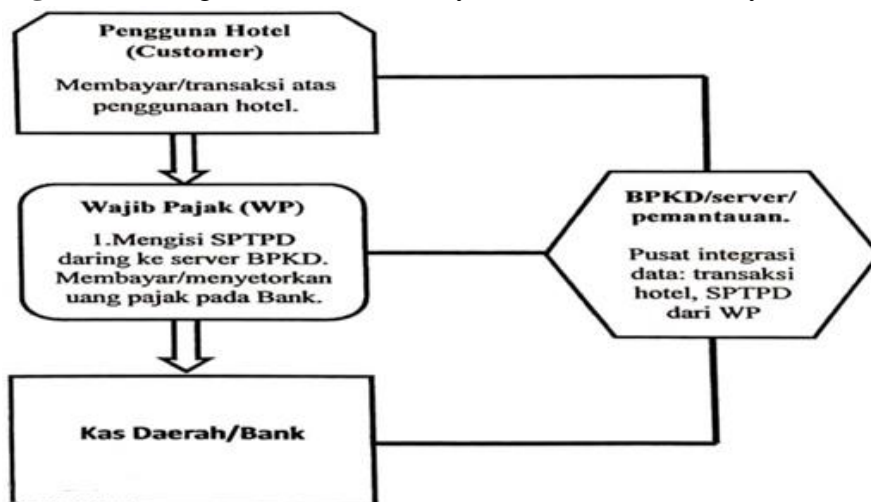

Gambar 4.3 Model Kolaborasi Pengelolaan Pajak Hotel

BPKD of Pangandaran Regency, as the lead collaboration actor, gave instructions and directions in hotel tax management, by involving the Department of Tourism and Culture (Disparbud), the One-Stop Integrated Service Investment Office (DPMPTSP), the Indonesian Hotel and Restaurant Association (PHRI), and the Government Sub-districts / villages involved. They carryied out data collection and registration, to assist / assist members in BPKD data collection and registration. The Head of the Pangandaran Regency BPKD authorizes the functions and duties of the Satpol PP, and the Regional Inspectorate as members of the audit, in assisting BPKD inspection officers in the framework of the internal control function, to optimize hotel tax revenues or other predetermined destinations.

Online System Payment Model

The previous discussion related to the problem of hotel tax payment in Pangandaran Regency. It has not been effective due to taxpayers not the filling in SPTPD correctly / honestly. Therefore a breakthrough is necessary, to replace the current Standard Operating Procedure (SOP) of hotel tax payment with a new and sophisticated model. Because the tax payment SOP is now in effect, it still uses manual methods that are vulnerable to the manipulation of information by taxpayers in making hotel tax payments.

For this reason, in the context of optimizing the receipt of Regional Original Revenue (PAD) from hotel taxes, that the Standard Operating Procedure resulting from the decision of the Head of the Regional Financial Management Agency of Pangandaran Regency regarding hotel tax payments must be updated with the model as shown below:

Figure 4.4. Integrated Hotel Tax Payment Model Online System

Information:

1. **Data flow of the number of rooms and prices sold**
2. **Hotel tax revenue flow**

Conclusions and Suggestions

Given the results of the problem's formulation, and the above results and discussion, the researcher can conclude as follows upon the study:

1. **Internal controls carried out by BPKD Pangandaran Regency in managing hotel taxes:**

   The above conditions exist in the field (*existing*). Given those conditions, the implementation of internal controls in Pangandaran Regency, with environmental indicators of control, risk assessment, control activities/activities, information and communication, as well as partial monitoring, have been carried out under the provisions in force and implemented quite well. But despite being run holistically they have been not completely effectively. Several indicators from sub-aspects are still a problem.

2. **The results of this study found that some of the internal controls in hotel tax management at BPKD in Pangandaran Regency were not effective, as follows:**

   First: Environmental aspects, with sub-aspects of integrity and ethics. The code of conduct in the BPKD was communicated less intensively, especially to tax officials in directing field work. The impact is on the quality of employees. In the rate of field data collection and field supervision, the BPKD did not carry out their duties properly, which until now the fieldwork was taken over by the intensification and extensification team.

   Second: In the Risk Analysis Aspects of BPKD, Pangandaran Regency has not yet prepared a risk assessment guideline set in writing. That affects risk identification and analysis, in anticipating hotel tax problems. This resulted BPKD Pangandaran Regency cannot do basic analysis methodology in risk assessment measurably to the parts or units or field work in BPKD main part of the management of the hotel tax, so the problems affecting the implementation of the internal control in particular the work program and strategic planning at management less measurable hotel taxes.

   Third: In the Control Activity Aspect, with sub-aspects of human resource development: BPKD of Pangandaran Regency has not equipped human resources or

tax officers with technical guidance (bimtek), education and training in a structured and measurable way to improve competence and expertise, because the average tax officer in BPKD Regency Pangandaran has a level of education that is outside the field of taxation.

Fourth: On information and communication aspects: BPKD of Pangandaran Regency has not yet updated information technology as a facility that supports control. This is an obstacle in *monitoring* hotel tax management. It impacts the honesty of taxpayers in providing correct information on the amount and price of rooms sold, as the tax base of hotel debt that must be paid.

Fifth: In monitoring control: Tax officers still experience significant obstacles, in addition to limited human resources due to limited competence. Monitoring is still not supported by more effective and applicable instruments. Overall monitoring control at BPKD Pangandaran is yet to be online, based on information technology that can be integrated and connected to all elements of employees and tax objects.

3. **The collaborative model of hotel tax management is in accordance with BPKD of Pangandaran Regency so that hotel tax revenue can be achieved optimally by collaborative collaboration with other agencies.**

It involves several Regional Apparatus Organizations (OPD) or other institutions, to encourage the optimization of hotel tax revenues. BPKD requires collaborative or cooperation agreements with outside parties or OPD. They are crucial especially in law enforcement involving the Public Prosecutor's Office and Satpol PP. Also needed is the involvement of the Department of Tourism and Culture (Disparbud), the Investment Office of the One Stop Integrated Service (DPMPTSP), as well as *stakeholders*; namely the Indonesian Hotel and Restaurant Association (PHRI) and the District / Village Government, to assist with data collection and registration.

Suggestion

The researcher can departing from the results, discussion and research findings produced, to advise as well as make recommendations for all elements of the interested parties, especially for Pangandaran Regency, as follows:

1. **Academic advice**

This study discusses internal control over hotel tax management. The context is the need to increase local revenue in Pangandaran Regency, as carried out by BPKD, and involve Regional Apparatus Organizations in the Government of Pangandaran Regency, and to advise academics on the following: In terms of the e- agreement the results of this study are

expected to enrich and add to the treasury of science, especially as related to the study of public administration. For this reason, the researcher recommends that researchers and academics conduct more comprehensive and in-depth research, especially in relation to internal controls in increasing hotel taxes or regional income budgets with different perspectives.

2.   Practical advice

The suggestions can be comprehensively put into practice as follows:

a.   Preparing employee / officer human resource competencies, through education and training, or giving, systematically and programmatically, technical guidance to all human resources, by involving experts who are competent in their fields to provide specialized technical training. This needs to result in more responsibility upon employees / tax officials, for maintaining commitments with improved integrity, and improved dissertations of competencies that can support activities / jobs in accordance with their fields. This will optimize the process of hotel tax management.

b.   Building more intensive coordination among employees of the Regional Financial Management Agency (BPKD) of Pangandaran Regency. The particular area is strengthening the support for duties and control functions, as well as collaborating with outside parties or *stakeholders*, to assist and support the implementation of internal controls in hotel tax management, in pursuit of the BPKD objective of more effective revenue optimization.

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