

**APPLICATION OF THE PERMENDAGRI NO. 64 2013 ON LISTING OF  
TAX ACCOUNTING HOTELS  
(Study on Regional Revenue Board of Blitar Regency)**

**Dian Nurul Dwitayanti<sup>1)</sup>, Rumanintya Lisaria Putri<sup>2)</sup>**

<sup>1,2</sup>Islamic University of Balitar; Jl. Majapahit No.04, Telp. (0342) 813145  
Economics Faculty, Islamic Universitas of Balitar, Blitar  
Email: Nuruldian22@gmail.com<sup>1)</sup>, rumanintyalisariaputri@gmail.com<sup>2)</sup>

**ABSTRAC**

*Since the enactment of Law No.22 of 1999 concerning Regional Government, the regional government has been given the right, authority and obligation to regulate and manage regional government affairs. The Regional Revenue Agency (BAPENDA) of Blitar Regency is one of the regional government agencies that has the responsibility to record revenues from the local tax sector and report it to the public as a form of transparency. Hotel tax is one type of local tax collected by the local government of Blitar Regency, this is in accordance with PERDA No.2 Year 2017. The purpose of this study is to find out the implementation of the Minister of Home Affairs No.64 of 2013 on hotel tax accounting records in BAPENDA Blitar Regency. The type of research used in the study is a qualitative method with data analysis techniques in the form of qualitative descriptive analysis and data triangulation. The results of the study show that BAPENDA in recording has used the accrual basis effectively at the beginning of 2017. However, in the recording of hotel tax receipts there are still records of accounting journals that have not been carried out by the treasurer of BAPENDA Blitar Regency.*

**Keywords: Accrual Basis, Hotel Tax, Accounting Records**

**1. INTRODUCTION**

The current era of democracy, good relations between the government and the community is very necessary. This is intended so that the community can fully support government policies aimed at improving the welfare of its people. The form of good communication is the mutual openness between the government and the community. One form of openness that can be done by the government is in financial reporting. In this case the community can oversee the funds provided by the people to the government.

The enactment of Law No.28 of 1999 concerning Regional Government, local governments are given the right and authority to regulate their own households. The way the government regulates its own household is by issuing policies in order to create an effective and efficient

government. One of the regional government agencies is the Regional Revenue Agency (BAPENDA) of Blitar Regency. BAPENDA is a government agency in Blitar district which has the duty to collect one of the Regional Original Revenues (PAD), namely regional taxes in Blitar Regency.

Tax is a state levy that is aimed at the people, where the levies are forced and are used to finance state expenditures and do not get a direct return that can be felt [1]. The levies imposed on the people are compulsory and can be forced. This is because tax collection is regulated in applicable laws. If the taxpayer does not comply with the tax rules, sanctions can be imposed in accordance with the applicable provisions. The tax collection is used to finance state expenses. The benefits of paying taxes can not only be felt by people who pay taxes, but everyone can feel it.

One of the local taxes collected in Blitar Regency is hotel tax. Where hotel tax collection uses the self assessment system, where the taxpayer calculates and reports on the amount of tax payable. Hotel tax is one type of local tax collected in Blitar Regency. The hotel tax is divided into 2 categories, namely jasmine I category and lodging category [2]. The hotel tax in the jasmine I category where the hotel has more than 10 rooms, while the lodging category is a hotel with rooms less than 10 rooms [2]. The hotel tax rate has been set at 10% of the hotel tax base [2].

BAPENDA as one of the reporting entities is obliged to record hotel tax receipts in accordance with applicable government accounting standards. At present, the government accounting standards that apply in accounting records are the Minister of Home Affairs No.64 of 2013 concerning the Application of Accrual-Based Government Accounting Standards to Regional Governments. So that each reporting entity must carry out accounting records based on accrual-based SAP. From the

recording process of hotel tax receipts, we can see whether the Blitar District Regional Revenue Agency (BAPENDA) has implemented accrual-based accounting records.

Based on Minister of Home Affairs No.64 of 2013, the definition of income is divided into LRA income and LO income. LRA income is income that goes into a general cash account so that it will add more budget balances [3]. If there is an overpayment of taxes then it cannot be returned. So that the excess income will be included in the budget balance more. Whereas LO income is revenue that is recognized as government net worth [3]. LO income is recognized when the right to income arises. this income is divided into non-exchange trading and transaction transactions. Tax revenue is included in non-exchange transactions, this is because taxpayers who pay taxes can't feel the benefits directly after paying taxes.

## **2. RESEARCH METHODS**

This research was conducted in one of the government agencies in Blitar, namely BAPENDA, Blitar Regency, having its address at Jalan WR.Supratman No.09, Bendogerit, Sananwetan, Blitar City. The type of research used in this study is qualitative research. The object used in this study is accounting records of hotel tax receipts collected by BAPENDA Blitar Regency. In this study the subject of research was the Regional Revenue Agency (BAPENDA) of Blitar Regency as a hotel tax collection agency in Blitar Regency. The subjects in this study were treasurers of receipt of BAPENDA Blitar District.

Data collection methods used in this study are: (1) observation method, carried out by following the recording activities in BAPENDA Blitar Regency, (2) documentation method, carried out by collecting secondary data from BAPENDA Blitar Regency in the form of records regarding

recording hotel tax receipts, ( 3) interview method, carried out by asking questions about recording hotel tax receipts to the treasurer of BAPENDA acceptance in Blitar Regency, (4) library study methods, carried out by understanding the contents of a library source and identifying it to support research reports to be more accurate.

The data used in this study are (1) quantitative data, in the form of hotel tax realization data in 2017, (2) qualitative data, in the form of Deposit Certificates (STS), Regional Tax Payment Letters (SSPD), Regional Tax Returns (SPTPD). ), the format of financial statements, and the results of interviews with employees at BAPENDA Blitar Regency. The data sources used in this study are (1) primary data, namely data that was first recorded by researchers obtained by conducting interviews with the treasurer of BAPENDA Blitar Regency, (2) secondary data, namely data that is already available in BAPENDA Blitar Regency, so researchers can directly use available data.

The data analysis method used in this study is descriptive analysis method carried out by providing an overview or clarification of the suitability of the recording of hotel tax accounting by BAPENDA Blitar Regency with SAP as outlined in the Ministry of Internal Affairs No.64 of 2017. Data triangulation methods used in this study are: (1) source triangulation method, conducted by interviews conducted with the treasurer of BAPENDA Blitar Regency, (2) a method of triangulation of data collection techniques, by comparing the results of observations with the results carried out by means of data collection carried out when conducting research.

### **3. RESULTS AND DISCUSSION**

The Regional Revenue Agency (BAPENDA) of Blitar Regency is one of the Regional Work Units (SKPD) as a reporting entity that is obliged to

record the hotel tax receipts collected in Blitar Regency. Analysis of transactions carried out by the Regional Revenue Agency (BAPENDA) of Blitar Regency is recording the income earned, expenditures that have been spent and assets owned by the Regional Revenue Agency (BAPENDA) of Blitar Regency. As an agency tasked with collecting regional taxes, the income earned comes from local taxes. One of the regional taxes collected is hotel tax. Hotel tax collection uses the self assessmet system, where taxpayers play an active role in calculating and reporting tax payable on their own.

### **Accounting Record Results**

Accounting records for hotel tax receipts at the Blitar Regency Regional Revenue Agency (BAPENDA) are carried out by the receipt treasurer. Accounting records at the Blitar Regency Regional Revenue Agency (BAPENDA) are carried out by computer systems, where there are applications used in recording. So that recording is not done manually. The application used in accounting records is the SIMDA application. This application was made by the Financial Supervisory Agency (BPK), where this application has been adjusted to accrual-based Government Accounting Standards (SAP).

Accounting records are conducted first by staff in the Billing and Objection Field. At this stage, taxpayers fill in their personal data on the Regional Tax Return (SPTPD). From the SPTPD you can find out the personal data of the hotel taxpayer, as well as the amount of tax payable. The amount of tax payable is calculated by the taxpayer himself, this is due to hotel taxation using the self-assessmet system. After filling in the SPTPD, then the tax magic will pay taxes to Bank Jatim. Payment of this tax goes directly to the KASDA tax account. After making a payment, staff in the Billing and Objection Field will enter data from the taxpayer into the application that is already available. After the data is entered, a Regional

Tax Payment Letter (SSPD) and a Deposit Certificate (STS) will be printed. The SSPD will be given to the taxpayer as proof of deposit from BAPENDA, while the STS is used to be given to the receipt treasurer as a deposit to KASDA.

The treasurer of receipt registers again when receiving STS from staff in the Billing and Objection Field. Recording is done every tax payment transaction every day. Recording carried out by the receipt treasurer is a book and computer record. Recording in the book is used as the receipt treasurer handbook, while the recording in the application is used to print the new STS to be deposited to KASDA for validation. STS that is deposited into KASDA prints every transaction that occurs every day. After obtaining validation from KASDA, the receipt treasurer then makes a monthly report as an accountability tool. This monthly report contains tax receipt transactions obtained for 1 month. After making a monthly report, then the report will be deposited back to KASDA to do the validation again. After being validated, the report will later be deposited into the Bookkeeping and Receipt Section as a form of responsibility for the receipt of the treasurer.

In the Bookkeeping and Receipts Section, receipt of hotel tax has been entered in each accounting record available in the SIMDA application. The accounting record of hotel tax income made by BAPENDA is to carry out journaling at the time of cash receipt. The following is a cash receipt journal conducted by BAPENDA:

Table 1. Journal of Cash Receipts

Description	Debit	Credit
Cash in the Receiving Treasurer Hotel	xxx	xxx

Source: BAPENDA 2017

In the table, it can be seen that when cash hotel tax receipts in the treasury of receipts will add cash, the recording is done on the credit side while the income for hotel taxes is recorded on the debit side.

## DISCUSSION

Recording of hotel tax receipts is carried out by the treasurer of BAPENDA acceptance. Recording is done when there is a hotel tax payment transaction. In payment of taxes owed, taxpayers calculate and report on the amount of tax payable. Recording done by the receipt treasurer already uses a computer system, so that automatically every data entry into the computer is automatically entered into each record available on the application. This is supported by previous research [4], in this study it can be seen that the agency records by entering data on each transaction, so that the data from the transaction will systematically journalize and then post to ledgers and eventually form financial statements. But this is precisely not in accordance with previous research [5], which states that the recording and reporting using several applications is considered to have a problem that is the inequality of the BMN value with the value that is in the application.

BAPENDA in the payment of hotel taxes only accepts transaction proof. For payments in cash, taxpayers directly pay to KASDA accounts through Bank Jatim. From these transactions in accordance with accrual basis, BAPENDA conducts a transaction journal. This is because BAPENDA does not receive cash from hotel tax payments. Following is the transaction journal on the accrual basis:

Table 2. Journal of Transactions

Description	Debit	Credit
RK PPKD Hotel Revenue	xxx	Xxx

Source: Ministry of Home Affairs No.64 of 2017

From the table above, it can be seen that the recording of the transaction journal on the PPKD RK account is recorded on the debit side while the hotel tax income is recorded on the credit side. This is supported by previous research [6], where the results of the study state that agencies that only conduct transactions that are not accompanied by cash receipts are made transactional journals in which the PPKD RK accounts on the debit side and tax income accounts on the credit side.

Recording of hotel tax receipts carried out by the treasurer of BAPENDA acceptance, namely in the cash receipt journal. This is in accordance with the accrual-based SAP. However, the accounting records in the SIMDA application do not record budget transaction journals, STS depositing journals to KASDA and accounts receivable recording journals at the end of the year that have not been paid by the taxpayer. The following are jural records in accordance with the Minister of Home Affairs No.64 of 2013:

**Table 3. Journal of Budget Transactions**

Description	Debit	Credit
Estimated Change in SAL	xxx	
Hotel-LRA Tax Revenue		xxx

Source: Ministry of Home Affairs No.64 of 2017

From the journal above, it can be seen that in the budget transaction journal the estimated account for SAL changes is recorded on the debit side and the hotel tax income account is recorded on the credit system. This is supported by previous research [7], in his research mentioning that the journal in the budget realization report transaction records the estimated changes in SAL on debit and tax income on credit.

**Table 4. Journal of Depositing to KASDA**

Description	Debit	Credit
RK PPKD	xxx	
Cash in Receiving Treasurer		Xxx

Source: Ministry of Home Affairs No.64 of 2017



From the table above, it can be seen that when depositing STS to KASDA, the PPKD RK account will be recorded debited while the cash account in the receipt treasurer will be recorded on credit. This is in accordance with the previous research [8], in this study it was stated that debit recording was filled in by the PPKD RK account while the diidi credit record of the cash account was in the receipt treasurer.

Table 5. Journal of Receivables

Description	Debit	Credit
Tax Receivables	xxx	
Hotels Hotel-LO Tax Revenue		xxx

Source: Ministry of Home Affairs No.64 of 2017

From the table above, it can be seen that in the event of a tax receivable where the last year has not been paid by the taxpayer, it will record the hotel tax receivable account on the debit side and hotel tax income on the credit side. This is supported by previous research [9], which states that at the time of issuance of the tax payable letter, the accounting record will add to the hotel tax receivable account so that it is recorded on the debit side and credit the hotel tax income account.

#### 4. CONCLUSION

From the data that has been investigated, it can be concluded that the accounting records of hotel tax receipts by the BAPENDA receipt treasurer are carried out with a computer system, in which the system has been arranged according to the Ministry of Internal Affairs No.64 of 2013. Even though the accrual basis is used not done.

## 5. SUGGESTION

The suggestion in this study is to update the accounting records system so that all forms of accounting records are in accordance with the Ministry of Internal Affairs No.64 of 2013.

## THANK-YOU NOTE

On this occasion, the researcher expressed his gratitude to Ms. Endah Masrunik., SE, .MM and Mr. Anam Miftahul Huda MIKom as Advisor for the time given for directives while conducting research and the entire extended family of BAPENDA Blitar District who had helped researcher in providing data needed during research.

## REFERENCES

- [1] Mardiasmo. 2013. Revised Taxation Edition. Yogyakarta: Andi.
- [2] Regional Regulation No. 2 of 2017 concerning Regional Taxes.
- [3] Minister of Home Affairs Regulation No.64 of 2013 concerning Application of Accrual-Based Government Accounting Standards to Local Governments.
- [4] Diaz, Agnes Apriani. 2016. Application of Accrual-Based Government Accounting Standards in NTT Provincial Government Financial Reports. Accounting Department of High School Financial Accounting Concentration in Perbanas Surabaya, Surabaya. Surabaya.
- [5] Herwiyanti, Eliada, Sukirman, and Fairuz Sufi Aziz. 2017. Analysis of Accrual-Based Accounting Implementation at the Inspectorate General of the Ministry of Finance. Journal of Accounting and Finance Volume 19 Pages 13-23. Accounting Department, Faculty of Accounting and Finance, Jenderal Sudirman University, Purwokerto. Purwokerto.
- [6] Kaligis, Billclin and Stanley Kho Walandouw. 2016. Analysis of the Application of Regional Tax Accounting at the Regional Financial and Property Management Agency of Tomohon City. EMBA Journal Volume 3 Page 612-621. Accounting Department of the

Faculty of Economics and Business Sam Ratulangi Manado.  
Manado.

- [7] Rudiyanto, San and Mirza Diah Ariyanti. 2018. Analysis of Implementation of Income Accounting Policies in Malang City Government. UB Vocational Education Department. Poor.
- [8] Malomis, Merry Christmas and Anneke Wangkar. 2015. Analysis of Collection and United Nations Urban and Urban Accounting (PBB P2) as Regional Taxes in Tomohon City. EMBA Journal Volume 3 Pages 103-113. Accounting Department of the Faculty of Economics and Business Sam Ratulangi Manado. Manado.