THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEM APPLICATION ON REGIONAL TAX INCOME ACCOUNTABILITY IN REGIONAL REVENUE OFFICE CIMAHI

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ABSTRACK

This research was conducted in Regional Revenue Office Cimahi, one of government agencies engaged in regional revenue area. The phenomenon that occurs was that the accountability in Cimahi Government had not been optimal yet. The purpose of this research was to determine the influence of Accounting Information System application on regional tax income accountability in Regional Revenue Office Cimahi. Descriptive and verification methods were used in this research. The statistical test used were Pearson correlation, regression analysis, determination coefficient, hypothesis test, validity test, reliability test, and SPSS as software tool. Results showed that Accounting Information System application on regional tax income accountability in Regional Revenue Office Cimahi is categorized as "enough" and there was a close and one way relationship between Accounting Information System with regional tax income accountability, by showing that H_0 was rejected and H_a was accepted, which means, Accounting Information System application influenced regional tax income accountability in Regional Revenue Office Cimahi.

Keywords : Accounting Information System, Regional Tax Income Accountability

INTRODUCTION

The development of public sector accounting, especially in Indonesia, is increasing rapidly with reform era in regional autonomy implementation and fiscal decentralization policies that focus on Regional Government. In addition, the rise of globalization that demands competitiveness in each country also demands competitiveness in each of its regional governments, and it is expected to achieve through increasing the independence of regional governments that can be achieved through regional autonomy.

Law No.32 of 2004 in lieu of Law No.22 of 1999 about Regional Government and Law No.33 of 2004 as a lieu of Law No. 25 of 1999 about Financial Balance between Central and Regional Governments, became a juridical basis for regional autonomy development in

Indonesia. Regional autonomy is an effort to empower regions in making regional decisions more freely to manage their own resources in accordance with their own interests, priorities, and regional potential. With regional autonomy, financial management is entirely in the hands of regional governments.

In line with regional autonomy implementation, a good accounting system is needed, because accounting system is a support thing the creation of accountable regional financial management, in order to manage the decentralized system in a transparent, efficient, effective, and can be responsible. The waste of work time becomes a problem in Regional Revenue Office in managing regional tax, because it still uses a manual system and the use of a computerized system has not been used optimally. With the support of a good Accounting Information System, a company will have various competitive advantages, so that it can compete with other companies .

Accounting Information System is an accounting system based on relational databases with centralized single database that can be accessed by all units and refers to PP 58 of 2005 and Permendagri 13 of 2006 and Permendagri 59 of 2007. This system is based on computer networks, which is able to connect and able to handle data consolidation between SKPD (Regional Work Unit), so that data in the Regional Government can be integrated properly. The benefits of implementing accounting information system based on government accounting standards is increasing accountability and reliability of government financial managers through the preparation and development of government accounting standards.

The phenomenon that occurs is that the accountability in Cimahi Government is not optimal yet. Also, in public sector development in Indonesia today is the strengthening of accountability demand for public institutions, both at central and regional levels. Accountability can be interpreted as an obligation form in responsibility with the success or failure in implementing organization's mission to achieve the goals and objectives that have been set before, through a media of accountability carried out periodically (Stanbury, 2003). In this regard, the creation of public accountability must be carried out in government accounting to create a good governance. Good governance is interpreted where the implementation of development management is responsible and in line with the principles of democracy and an efficient market, avoids misallocation of investments and prevents corruption both politically and administratively, and runs budget discipline.

Regional Tax Revenue is a revenue obtained by the region from sources within its own territory and is collected based on regional regulations in accordance with the prevailing laws and regulations. Given that regional tax revenue is a community role form, there must be a responsibility from Regional Government to the community through transparency and accountability in administrative process and management carried out by Regional Government.

With the implementation of Accounting Information System, it is expected that accountability in managing regional tax revenues can be achieved, so that the government can be responsible to the community, and at last can allocate available funds to improve community service and regional development.

LITERATURE REVIEW

Accounting Information System

According to Susanto (2013: 72), Accounting Information System is the integration of sub-systems or components both physical and non-physical that is interconnected and work together with each other in harmony to process transaction data related to financial problems into financial information. Further, he grouped information system components, such as hardware, software, brainware, procedures, databases, communication network, and control (Susanto, 2013: 58).

Regional Tax Registration and Payment Software

In principle, a software is categorized as good if it can fully and perfectly fulfill the specific criteria that the organization needs. This is often termed as the fulfillment of *User Requirements*.

McCall (1977: 4) emphasized the classification criteria effectef the quality of a software into three important aspects, namely product operation, product revision, and product transition.

Factors related to product operation are: *correctness* – how far a software fulfills the specifications and missionobjective from user; *reliability* – how far a software can be expected to carry out its functions with the necessary accuracy; *efficiency* – the amount of computing resources and program codes needed by a software to perform its functions; *integrity* – how far the access to software and data by unauthorized parties can be controlled; *usability* – the effort needed to study, operate, prepare input, and interpret output of software; *data mobility* – data of content from a web-based software that must always be updated for mobility.

The factors related to product revision are: *maintainability* – the effort needed to find and correct errors in a software; *flexibility* – the effort required to make modifications to operating software; *testability* – the effort needed to test a software to assure whether it does the desired function or not.

Whereas, the factors related to the product transition are: *portability* – the effort needed to transfer software from a particular hardware and/or software system in order to function on hardware and/or other software systems; *reusability* – how far a software (or software section) can be reused in other applications; *interoperability* – the effort needed to connect one software to another.

Regional Tax Registration and Payment Software (SPPD) is a software used by the Regional Revenue Office to manage data in the office, either in the form of taxpayer registration data , tax payments, or reporting. SPPPD software helps in registering, reporting, determining, paying, and depositing taxpayers and facilitating employees in managing data into reports. So that the leaders can easily control the policy and make decisions.

Accountability

Accountability is part of the method of good government governance, which means that in running government, the government discloses material things periodically to those who have interests, in this case, the community. According to Mardiasmo (2010: 20), public accountability is the obligation of the mandate holder (agent) to provide accountability, present, report, and disclose activities which become the responsibility to the trustee (principal) who has the

authority to ask for an accountability. There are four dimensions of accountability that must be met by public sector organizations, namely accountability for probabilities and legality, proccess accountability, accountability programs, and accountability policies (Mardiasmo, 2010: 21). In bureaucratic world, the accountability of a government agency is the realization of government agencies obligation of to account for the success or failure of the implementation of the agency's mission.

Regional Tax

According to Mardiasmo (2010: 98), regional tax is a mandatory contribution to the area owed by an individual or a compelling entity based on the law, by not getting compensation directly and used for regional needs for the greatest prosperity of the people. The legal basis for collecting regional taxe is Law No. 18 of 1997 about Regional Tax and Regional Retribution as amended by Law No. 34 of 2000.

RESEARCH METHOD

Research Approach

This research used descriptive and verification methods. Descriptive method means the method used to describe or analyze a research result, but not used to make a wider conclusions (Sugiyono, 2010: 11), while the verification method is checking whether true or not if it is explained to test a method with or without improvements that have been implemented in other places by overcoming problems similar to life (Mashuri, 2008: 45).

Research Object/Subject

This research was conducted on 10 people from finance department and 20 people from regional tax in Regional Revenue Office Cimahi. Thus, the number of population is 30 people.

Research Variable

The independent variable (X) in this research is Accounting Information System application on regional tax income accountability. Meanwhile, dependent variable (Y) is the quality of financial statements.

Sampling Technique

The sampling technique used is nonprobability sampling, which is a sampling technique that does not provide equal opportunities to be selected as samples. The population size is relatively small, hence, all members of the population are sampled, so the method used in sampling is census sampling.

Data Collection Type

The data collection technique used is by distributing questionnaires to respondents in the form of positive and negative statements entitled *The Influence of Accounting Information System Application on Regional Tax Income Accountability in Regional Revenue Office Cimahi.* The answer of each instrument item uses Likert scale which has a very positive to very negative gradation. After obtaining answers from the questionnaire results, then the criterion score is calculated as follows:

$$\frac{\sum data\ collection\ score\ result}{\sum criterion\ score} \times 100\%$$

Where:

$\sum$ data collection score result : Number of respondent's answers

$\sum$ criterion score : The highest score per item h× number of items × number of respondents.

After accumulating answers and scores, the percentage of each indicator or statement will be obtained, which is a criterion for descriptive analysis decision making as stated by Suharsimi Arikunto (2009: 68):

If the suitability is 81% - 100% : very good
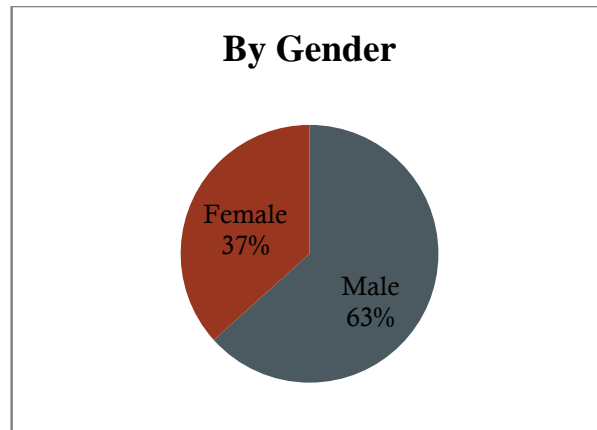If the suitability is 61% - 80% : good
If the suitability is 41% - 60% : enough
If the suitability is 21% - 40% : not good
If the suitability is 0% - 20% : less

PEMBAHASAN

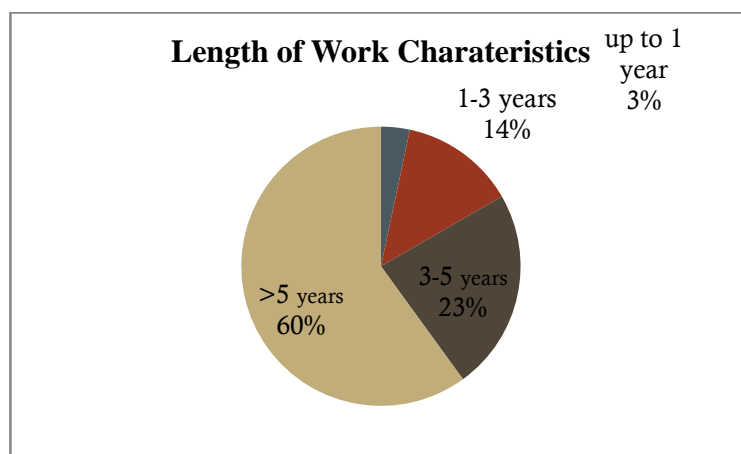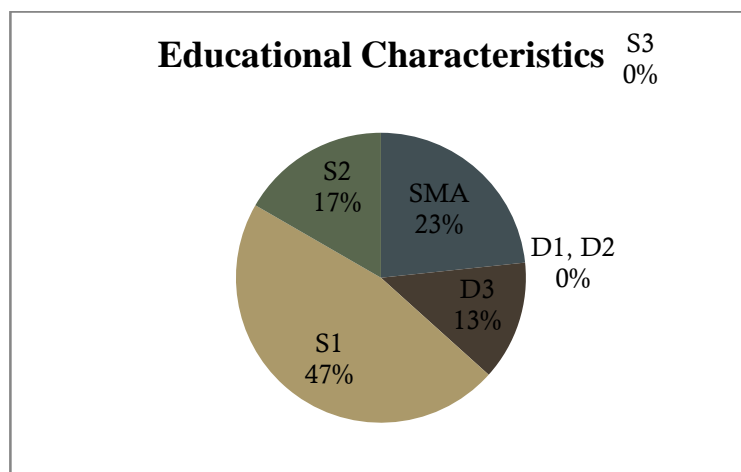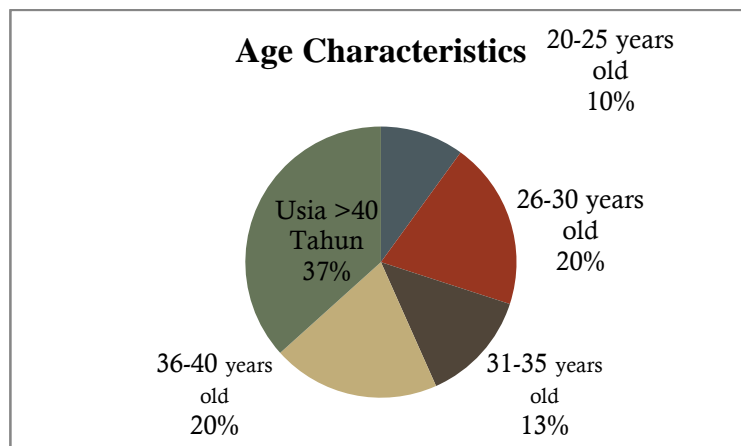Here are the characteristics of respondents in this research:

By Gender

Female 37%

Male 63%

Figure 1. Characteristics of Respondents

The Hypothesis Formulation in this research are:

Ho: ρ <0   The application of the Accounting Information System does not significantly influence the Accountability of Regional Tax Revenues.

Ha: $\rho > 0$ The implementation of Accounting Information Systems has a significant influence on Regional Tax Revenue Accountability.

From the results of the data tabulation, data quality testing is done by testing the validity, reliability and normality test for all statements contained in the questionnaire. Validity test shows valid results at the critical point of 0.300 so that all items of statement on each of these variables can be used in the next analysis.

Furthermore, Reliability Test was carried out by Alpha Cronbach test, obtained results of 0.600, so that all data can be used in the next analysis.

Normality Test is done through non paramateric Kolmogorov Smirnov test, with results as shown in table 1:

Table 1. Data Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	3,59183045
Most Extreme Differences	Absolute	,126
	Positive	,073
	Negative	-,126
Test Statistic		,126
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

From table 1, the significant value of the Kolmogorov Smirnov non- paramatic statistical test (K_S) is greater than 0.05, that is 0.200, it can be concluded that the data is Normal distribution.

For Determination Coefficient Analysis results, as shown in table 2, it is obtained R square 13.4%, meaning that the effect of the accounting information system on the accountability of regional tax revenues amounted to 13.4% while 86.6% was influenced by other unknown factors.

Table 2. **Determination Coefficient**

Model Summary

	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.366[a]	,134	,103	3,65541

a. Predictors: (Constant), Accounting Information System

b.Dependent Variable: Regional Tax Revenue Accountability

For the regression equation according to table 3, it can be described as follows:

Y= 14,395+331X

Table 3. Simple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	14,395	4,175		3,447	,002
Accounting Information System	,331	,159	,366	2,079	0,047

a. Dependent Variable: Regional Tax Revenue Accountability

From the data calculation, t value is obtained at -169 with a significant 0.00. Based on that result, then t > t table which is t > 1.691 and significantly below 0.05. Then it can be decided that H_0 is rejected and H_a is accepted, which means, Accounting Information System application influenced regional tax income accountability in Regional Revenue Office Cimahi..

CONCLUSION AND SUGGESTION

Conclusion

From the results of this research, the conclusion points can be written as follows:

1. The application of accounting information systems to the Regional Revenue Office Cimahi shows Good criteria, because the process of collecting, entering, and managing transaction data is stored adequately and can provide useful information for those who need it.
2. Accountability of regional tax revenue in Regional Revenue Office Cimahi is included in the sufficient category, in terms of honesty accountability, process accountability, and program accountability. Even though policy accountability is still lacking, this does not preclude the

possibility that accountability in the regional tax revenue as a whole has been carried out and carried out properly, so that it can be accounted for by the authorities.
3. Based on the result of hypothesis testing, it is known Accounting Information System application influenced regional tax income accountability in Regional Revenue Office Cimahi

Suggestion

Meanwhile, suggestions that can be given and used by Regional Revenue Office Cimahi are as follows:
1. Regional Revenue Office Cimahi is expected to hold training or training for employees to further optimize the use of Accounting Information System to manage regional taxes.
2. In the matter of honesty accountability, it is expected that self-awareness and motivation will be returned as well as supervising to improve honesty.
3. Policies regarding the preparation of financial reports or budgets made Regional Revenue Office Cimahi to find out the results of regional tax revenues can be more timely and can be more accountable to the public.
4. The Regional Revenue Office Cimahi can further improve its services to the public, especially in the payment of regional taxes.

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