

STRATEGY FOR INCREASING RURAL AND URBAN LAND AND BUILDING TAX REVENUE (PBB-P2) AT THE REGIONAL REVENUE AGENCY OF WEST KUTAI REGENCY

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Abstract. Local governments are expected to increase PAD to reduce dependence on financing from the center, so as to increase regional autonomy and discretion (local discretion). This study aims to determine the strategy for increasing revenue from the Land and Building Tax in Rural and Urban (PBB-P2) in West Kutai Regency, the factors that hinder the achievement of the strategy for increasing PBB-P2 revenues and the factors that can support the achievement of the strategy for increasing PBB-P2 revenues. at the Regional Revenue Service (Bapenda) of West Kutai Regency.

This type of research is descriptive qualitative research. The type of data used in this study is primary data obtained from interviews with research informants and secondary data in the form of reports and official documents. The research instrument is the researcher himself who in its implementation uses tools in the form of interview guidelines and observation guidelines. The data collection technique used is in the form of interviews, observation and documentation, while the data analysis technique used is in the form of descriptive analysis, namely by interpreting the data, facts, and information obtained. The results showed that the strategy adopted by the Bapenda of West Kutai Regency in increasing PBB-P2 revenues included forming a tax collection officer in the sub-district, socializing SPPT to the community through banners, especially when it was nearing maturity, issuing a Tax Billing Letter (STP) and conducting doorsteps. door to door as well as holding PBB payment week. Factors that hinder the achievement of the strategy to increase PBB-P2 revenue in West Kutai Regency are, among others, due to technological factors, limited facilities and infrastructure, inadequate human resources, and budget constraints, while factors that can support include the commitment of resources. human resources, supportive political and social conditions and a sufficient number of employees.

Keywords: Strategy, Increasing Rural, Urban Land, PBB-P2

INTRODUCTION

Based on Law no. 33 of 2004, it is stated that one of the sources of regional income is balancing funds (Wulandari et al., 2022). As previously explained, balancing funds are funds sourced from the State Revenue and Expenditure Budget (APBN) (Hutagalung & Muda, 2022) which are allocated to regions to finance regional needs in the context of implementing decentralization (Bustani et al., 2022). Furthermore, balancing funds are regulated in PP No. 104 of 2000 concerning balancing funds (Su & Lin, 2022), these balancing funds are sourced from (1) Tax Revenue Sharing and SDA Revenue (Adhayanto et al., 2022), (2) General Allocation Funds (DAU), (3) Special Allocation Funds (DAK). (a) Individual Tax (PPh), (b) Rural and Urban Land and Building Tax (PBB), and (c) Land and Building Rights Acquisition Fee (BPHTB) (Maryono et al., 2022).

Of the various types of balancing funds according to Government Regulation No. 104 of 2010 (Che et al., 2022), one of the largest balancing funds for the regions is the Rural and Urban Land and Building Tax (PBB) (Azizah et al., 2022) because state revenues from the Rural and Urban Land and Building Tax are divided in a 10% (ten balance. percent) for the central government (Ang, 2022) and 90% (ninety percent) for the regions. This encourages regions to seek to increase PBB revenue as a way to increase their regional revenues (Nurfatriani et al., 2022).

West Kutai Regency has a fairly large area of about 35,696.59 km² and a population of 179,404 people. One of the

many potentials possessed by West Kutai Regency is from local taxes. With a wide area and diverse potential, of course, regional tax revenues also influence, such as a large area affecting Rural and Urban Land and Building Taxes.

West Kutai Regency as the first district to make a transfer in the management of Rural and Urban Land and Building Taxes in East Kalimantan Province, precisely in 2013 or running in year IV after officially becoming an autonomous region since 1999. The entry of Rural and Urban Land and Building Taxes in West Kutai Regency is certainly a big hope in optimizing regional income taxes. However, this success must be balanced with the efforts made by the relevant parties so that the management can run optimally so that the inclusion of Rural and Urban Land and Building Taxes has a big role both as a driving force and in mobilizing the community to carry out programs carried out by the local government, one of which is through tax payments.

The Regional Revenue Agency of West Kutai Regency, recorded arrears of Land and Building Taxes in Rural and Urban and rural areas in the local area reaching Rp. 1,000,000,000.00, - for the last 5 years. The large amount of arrears is not only because there are many owners of tax objects who have not paid it off, but also because there were errors in the PBB provisions in the previous period. In addition, most of these arrears occur due to errors in data collection of the owner of the tax object, a lot of PBB data is still in doubt or the owner is recorded in two certificates.

Other factors that contributed to the non-payment of the PBB include multiple stipulations, incorrect stipulations, and the owner working outside the region. These things have caused PBB in West Kutai Regency to only reach 60 percent of the total 200 NJOP.

Based on these problems, the Regional Revenue Agency of West Kutai Regency has developed various strategies to increase PBB-P2 revenues and these strategies have been implemented for the last three years. However, after the implementation of the strategy, the realization of PBB-P2 revenue still cannot reach 100% of the target even though it has increased every year. Like the strategy carried out by the Regional Revenue Agency to overcome the problem of the lack of awareness of taxpayers in paying taxes on time, one of the strategies that has been carried out by the Regional Revenue Agency of West Kutai Regency is so that there is an immediate settlement of PBB, namely the officer conducts door to door for PBB whose selling value is the tax object (NJOP) is high as above Rp 2 million.

These various problems encourage researchers to want to examine further the strategy carried out by the Regional Revenue Agency of West Kutai Regency in order to increase Rural and Urban Land and Building Tax revenue (PBB-P2) in West Kutai Regency because for the last few years tax revenues from the PBB sector -P2 has not been realized in accordance with the expected target.

This study aims to determine strategies to increase Rural and Urban Land and Building Tax revenue (PBB-P2) at the

Regional Revenue Agency of West Kutai Regency, to find out the factors that hinder the achievement of strategies for increasing Rural and Urban Land and Building Tax revenue (PBB-Urban) P2) in the Regional Revenue Agency of West Kutai Regency and find out the factors that can support the achievement of a strategy to increase Rural and Urban Land and Building Tax revenue (PBB-P2) at the Regional Revenue Agency of West Kutai Regency.

This research is useful for increasing research knowledge in order to reveal the problems faced and increase the development of knowledge about Regional Finance and as a form of practical use, to contribute conceptual thoughts to the Regional Revenue Agency of West Kutai Regency about increasing Rural and Urban Land and Building Tax revenues. in West Kutai Regency.

METHODS

In this research, the approach taken is through a qualitative approach that wants to describe the empirical reality behind the phenomenon in depth, detail and exhaustively using a descriptive method. While the nature of this research is a case study that has the aim of knowing in depth about a particular object. The case study is a search for things that cause the West Kutai Regency PBB revenue target has not been achieved and what strategies are most effective in an effort to increase West Kutai Regency PBB revenue.

From this study, it is hoped that researchers will gain an overview and understanding of the strategy for

increasing PBB-P2 revenue at the Regional Revenue Agency of West Kutai Regency. This understanding was obtained after the researchers conducted a series of qualitative research processes.

In this study, the researcher acts as the main instrument in the research. Validation is carried out by the researcher himself through a self-evaluation of understanding of the qualitative method, mastery of theory on strategy, strategic planning and Land and Building Tax and readiness and provision to enter the research field.

In this study, the main research instrument is the researcher himself who in its implementation uses tools in the form of interview guidelines and observation guidelines. In order to be able to formulate an interview guide, a grid of research instruments is needed. In the research process, the researcher uses data collection tools in the form of field notes, interview guidelines and observation tools.

The interview was started by the researcher by opening the conversation, introducing himself and conveying the aims and objectives of the research. Then proceed with the delivery of the questions that have been listed in the interview guide. The researcher also added several questions outside the interview guide in response to the answers of the informants which according to the researcher needed to be explained further. In addition, the researcher also recorded important things conveyed by the informants in the interview.

In accordance with the type of research used, namely descriptive research, the data collected in this study will be

analyzed by descriptive analysis, namely by interpreting the data, facts, and information obtained. In the internal environment, it will be analyzed (1) owned resources, (2) financial resources, (3) owned facilities and facilities, and (4) technology utilization. Research will be given to these four aspects to show whether a certain aspect is a strength or potential that needs to be maintained or developed, or a weakness or obstacle that needs to be addressed, improved, or improved.

For the external environment, external factors and trends that influence the dynamics of development in West Kutai Regency will be analyzed, including (1) political, (2) economic, (3) social, and (4) technological environments. In this case, various opportunities (opportunities) that need to be taken advantage of and threats (threats) that need to be avoided in the future will be identified. From the results of the analysis, strategic issues will be identified that can affect the strategy implementation process that has been set by the Regional Revenue Agency of West Kutai Regency..

RESULTS AND DISCUSSION

Strategy for Increasing Rural and Urban Land and Building Tax Revenue (PBB-P2) in West Kutai Regency

The Bapenda of West Kutai Regency in determining a strategy to increase regional revenues, especially Rural and Urban Land and Building Tax revenues (PBB-P2) through the stages of formulating a strategy that is formulated in accordance with the conditions and provisions that have been set by the organization as

follows:

1. Steps by the Bapenda of West Kutai Regency in developing a Strategy for Increasing UN Revenue-P2

In determining the strategy of increasing PBB revenue, the Bapenda of West Kutai Regency prepares the Regional Government Work Plan (RKPD) every year. The RKPD is prepared based on an evaluation of the implementation of the previous year's programs and activities and an analysis of the service performance of the Regional Revenue Agency of West Kutai Regency by taking into account the internal analysis and external analysis. Bapenda's task is to obtain information about the problems encountered in the implementation of activities, and to find alternative/problem-solving efforts that can/will be implemented in order to achieve the goals and objectives in this case the PBB-P2 revenue target. The next step is to determine strategies and policies in achieving the target of increasing PBB-P2 revenues in West Kutai Regency. In an effort to achieve the goals and objectives, the Regional Revenue Agency shall formulate policies in implementing the programs and activities that have been determined. Strategy is the steps in which there are indicative program policies to realize the goals and missions of the West Kutai Regency Bapenda, especially in terms of increasing the acceptance of PBB-P2, while policy is the direction of action taken by the Regional Work Units (SKPD) to achieve the goals. The policies formulated by the Regional Revenue Agency of West Kutai Regency are as follows:

- a. Empowering all apparatus at every

level

- b. Supervision in stages
- c. Implementing sanctions in accordance with applicable regulations
- d. Provision of information facilities
- e. Simplification of systems and procedures
- f. Identify potential new revenue sources
- g. Improving the choir of the Agency with related agencies, agencies and institutions

2. Strategy for Increasing PBB-P2 Revenue in West Kutai Regency

To date, the strategies and efforts that have been made by the Regional Revenue Agency of West Kutai Regency to increase the revenue of PBB-P2 include:

- a) Establishing a United Nations Tax Collector in the District
- b) Socialization of SPPT to the public through banners, especially when it is close to maturity.
- c) Issuing letters of appeal to taxpayers/Tax Collection Letters (STP) and conducting door to door.
- d) Holding PBB Payment Week

Factors that hinder the achievement of the PBB-P2 Revenue Enhancement Strategy at the Bapenda of West Kutai Regency.

1. Technology

In carrying out its duties to serve taxpayers, the availability of computers is needed to facilitate the search for

the data needed so that they can improve services to the community.

2. Limited Facilities and Infrastructure

The number of facilities and infrastructure owned by Bapendam is still considered very lacking in assisting the management of PBB-P2, the number of computers is already available but what is still very lacking is mobility facilities in the form of agency vehicles, so that in carrying out PBB-P2 management activities, Bapenda employees use personal vehicles as a means of mobility.

3. Financial/budget Resources

So far, to finance its operational activities, Bapendam has relied on funds from both central and regional governments. In general, the support of financial resources for the implementation of Bapenda's duties so far can be said to be quite adequate. However, Bapenda still has to make efforts to provide greater funds for the success of efforts to increase UN revenue.

Factors Supporting the achievement of the PBB-P2 Revenue Improvement Strategy in West Kutai Regency.

1. Human Resources Commitment

Table 1. Number of Employees by employment status.

No.	Employment Status	Total
1.	Civil Servants	62 people
2.	Labor Contract	173 people
	Total	235 people

Source: Bapenda Kab. West Kutai 2021

Based on existing data, Bapenda currently has 235 employees to carry out regional income management activities with a composition of 62 Civil Servants (PNS) and 173 Contract Workers. From the table it can be seen that based on

employment status, employees at the Regional Revenue Agency of West Kutai Regency can be said to have a large number of employees, so it is hoped that Bapenda's performance can be maximized.

Table 2. List of Employees of West Kutai Regency Bapenda by Group

No.	Work Unit	Group			
		I	II	III	IV
1.	Secretary	-	8 people	8 people	1 people
2.	Billing and Bookkeeping Sector	1 people	7 people	5 people	1 people
3.	Data Collection	-	9 people	-	3 people
4.	Field of Calculation and Determination	-	2 people	5 people	-
5.	Land and Building Rights Acquisition Fee and Land Building Rights	-	7 people	4 people	1 people
Total		1 people	33 people	22 people	6 people

Source: West Kutai Regency Bapenda, 2021

Based on the group, the Bapenda employees of West Kutai Regency are mostly in group II (33 people) and group III (22 people) and only 6 people are in group IV and 1 person is in group I.

Table 3. List of Employees of Bapenda, Kutai Barat Regency Based on Education Level

No.	Formal Education	Total	
		PNS	Contract Labor
1.	Doctoral	-	-
2.	Masters	10 people	5 people
3.	Bachelor (S1)	18 people	57 people
4.	Diploma	1 people	14 people
5.	Senior High School	32 people	79 people
6.	Juniar High School	1 people	1 people
7.	Elementary School	-	1 people
8.	Package A	-	1 people
9.	Package B	-	2 people
10.	Package C	-	12 people
Total		62 people	172 people

Source: West Kutai Regency Bapenda, 2021

Based on the table, it can be seen that most of the employees of Bapenda

Kabupaten Kutai Barat are high school and undergraduate graduates. For civil servants, there are 32 high school graduates and 79 contract workers. However, education does not fully guarantee the level of quality of human resources who work, but there are still other elements that must be taken into account such as skills and work experience. Therefore, it is very necessary to improve the quality of employees at the Regional Revenue Agency Office of West Kutai Regency.

Based on the results of an interview with the Head of General Affairs and Personnel on February 25, 2022 that in general the expertise of Bapenda employees in operating computers is still limited to completing their work, even some employees are still not able to use computers. As one of the regional financial management agencies, Bapenda is expected to have competent human resources in the management of UN-P2. Because with qualified and competent human resources in the field of PBB-P2, services to the community as a whole can be optimal.

Then the Head of the General and Personnel Sub-Section of the Bapenda Kutai Barat Regency in an interview on February 25, 2022 that the current number of employees is said to be quite adequate compared to the tasks carried out by the Bapenda, this can be seen from the workload, the number of employees we have is sufficient, it only remains to improve work skills which need to be optimized and functions that need to be improved in order to be carried out.

2. Politics

The implementation of the Financial Balance Policy between the Center and the Regions through the implementation of Law Number 25 of 1999 which was amended by Law Number 33 of 2004. It is hoped that the enactment of this Law will open more opportunities and hopes for regions to obtain more equitable and proportionate sources of development financing. management of Customs on Acquisition of Rights on Land and Buildings, and management of Land and Building Taxes in the Rural and Urban sectors. With this transfer, the activities of the data collection process, assessment, determination, administration, collection/billing and PBB-P2 services will be carried out by the regional government (district/city).

3. Economy

In the last four years, the economic growth of West Kutai Regency tends to fluctuate. The ups and downs of economic growth are influenced by the tendency to depend on non-renewable natural resources and the development of the leading sectors of agriculture, plantations, forestry, fisheries and marine resources that are competitive. Thus, the community's ability to pay PBB will also be an obstacle due to the ever-changing economic conditions.

4. Social

Based on the results of interviews with the Sub-Collection Staff and objections from PBB and BPHTP on February 25, 2022, it was stated that the social constraints faced by Bapenda in

collecting PBB-P2 were often people with higher education in fact refused to pay taxes. For this reason, good cooperation is needed between Bapenda and taxpayers in overcoming this, the social condition that becomes another obstacle is when the tax object in the West Kutai Regency area is left behind by the owner, making it difficult for Bapenda to find the taxpayer, it affects the social conditions of other communities.

To analyze the strategy carried out by an organization, it is necessary to do a strategic environmental analysis and an analysis of environmental factors that can affect the performance of an organization. Bryson suggested various stages to analyze a strategic plan carried out by the organization into eight stages, all of which were the result of collective work, but considering that this research was the result of individual work, the eight steps would not be carried out entirely but only in several stages, including identification of the organization's mission and mandate and analysis of the organization's internal and external environment, in this case West Kutai Regency.

The important thing in strategic environmental analysis is to identify the mandate and mission of the organization because understanding the mission and mandate of the organization is very important. These two things are a guide for an organization in carrying out its activities in order to achieve the goals that have been set. Without an understanding of this mandate and mission, it will be difficult for organizations to measure the level of achievement of their organizational goals and objectives.

The purpose of the Regional Revenue Agency is also a guide and direction that binds every staff and leader in every organization of the Regional Revenue Agency in order to achieve the goals and objectives of the organization, not only at the starting stage but throughout the life cycle of the organization. Therefore, the achievement of the objectives will be successful based on the commitment of all staff and leaders.

To achieve the objectives of the Regional Revenue Agency, the values that will always influence the behavior and attitudes and actions that are believed to be true are developed as follows:

- a. Caution
- b. Transparency
- c. Discipline
- d. Togetherness
- e. Simplicity
- f. Security
- g. Efficiency

Of course, the realization of the realization of the objectives as described above requires hard work and commitment from every element from the manager level to the implementing elements in the field. Thus, the goals of the organization are not merely slogans. Because the goals and mandates of this organization are used by Bapenda to formulate goals and objectives before formulating a strategy, it is very important to identify the mandate to analyze whether or not the strategy adopted by the Bapenda of Kutai Barat Regency in terms of increasing receipts of the Rural and Urban Land and Building Tax

(PBB-P2) is achieved.

Environmental factor analysis provides information about the internal strengths and weaknesses of the organization in relation to the external opportunities and threats faced. This assessment of the internal and external environment will be a vehicle for identifying strategic issues that will provide valuable information for the implementation of the strategy formulation carried out.

In relation to this internal environment, Salusu 1996:13 states that the factors that need to be considered in looking at the internal capabilities of the organization are organizational structure, human resources, sources of funds/budgetary support, location, facilities owned, integrity of all employees and integrity of leadership. There are several things that will be analyzed in this internal environment, namely human resources, financial resources and facilities and infrastructure.

Most of the Bapenda employees of West Kutai Regency are high school and undergraduate graduates with the details of PNS as many as 32 high school graduates and 79 Contract Workers and S1 graduates consisting of 18 civil servants and 57 contract workers. However, education does not fully guarantee the level of quality of human resources who work, but there are still other elements that must be taken into account such as skills and work experience. Therefore, it is very necessary to improve the quality of employees at the Regional Revenue Agency Office of West Kutai Regency.

In terms of quantity, the availability of

quality human resources also has a very important role in carrying out the tasks of an organization. Without employees who meet the qualifications according to the duties they have, it will be difficult for an organization to achieve its goals. Based on observations and interviews, Bapenda employees in general have expertise in operating computers only to complete their work, but some employees are still unable to use computers. As one of the regional financial management agencies, Bapenda has competent human resources in the management of the United Nations. Because with qualified and competent human resources in the field of PBB, service to the community as a whole can be optimal.

The financial resources used to finance Bapenda activities are obtained from the State Revenue and Expenditure Budget (APBN) and Regional Revenue and Expenditure Budget (APBD). In this case, Bapenda prepares a budget plan in accordance with the needs to then be submitted to the DPRD. The budget plan will then get a response whether it is approved or not. So far, to finance its operational activities, Bapendam has relied on funds from both central and regional governments.

In general, the support of financial resources for the implementation of Bapenda's duties so far can be said to be quite adequate. However, Bapendate still has to make efforts to provide greater funds for the success of efforts to increase UN-P2 revenues.

To be able to carry out its activities optimally, an organization requires the availability of adequate facilities and infrastructure both in quantity and quality. Efforts to increase the acceptance of PBB-P2 will not run smoothly if supporting facilities and infrastructure are not available. Based on the data obtained, the facilities and infrastructure owned by the Bapenda of West Kutai Regency are available but are still very limited, especially the facilities and infrastructure for conducting online PBB-P2 data collection, so Bapendam staff still uses the old infrastructure with a manual system.

From the results of the analysis of these internal environmental factors, it can be concluded that efforts to increase PBB revenue in West Kutai Regency have a large enough opportunity to be realized. The strengths of Bapenda such as Bapenda's commitment to increase PBB revenue and supported by high employee motivation are supporting factors for optimally increasing PBB-P2 revenues.

In general, from the indicators of external environmental factors that have been determined and then analyzed, the opportunity for the realization of an increase in regional tax revenues is quite large. The implementation of several laws related to taxation has increasingly opened up opportunities for local governments to increase PBB revenues. The increasingly rapid development of technology is also a supporting factor in achieving an increase in regional tax revenues. It's just that economic growth that still tends to fluctuate, of course, solutions must be immediately found, so that the condition

does not drag on which will affect efforts to increase regional tax revenues.

Based on the analysis of the strategic environment of the Bapenda office in Kutai Barat Regency, it can be seen that several aspects of the internal environment are the strengths and weaknesses of the current Bapenda organization. Likewise with external aspects that can provide opportunities and also pose threats to the organization of the Bapenda of West Kutai Regency in the future.

In general, the strategic planning process carried out by the Bapenda of Kutai Barat Regency has used steps based on the analysis of organizational goals and mandates, so that strategies and policies are formulated with various programs and activities that are expected to increase the acceptance of PBB-P2. -policies and action plans that are considered most important to achieve these goals. So strategic planning is a series of processes for formulating basic policy actions in the long term that are carried out to facilitate the achievement of organizational goals. However, the strategy formulation process carried out by the Bapenda of Kutai Barat Regency has not paid attention to the analysis of Bapenda's internal and external environmental factors so that it has not been able to assess the strengths and weaknesses as well as opportunities and threats that affect the process of achieving the strategy that has been set to increase the acceptance of PBB-P2.

With the assessment of the internal and external environment studies carried out in this research, it is known the factors that can influence and hinder the process

of achieving the strategy implemented by the Bapenda of West Kutai Regency so that it is hoped that the Bapenda of West Kutai Regency can minimize the weaknesses of the Bapenda and anticipate the threats that may occur as well as increase the potential of PBB recipients and increase the potential of PBB recipients.

From the results of the data analysis, it can be analyzed that the reason why the PBB revenue has not been achieved in accordance with the target/mass basic data set by the West Kutai Regency Bapenda is due to the lack of employee human resources owned by the West Kutai Regency Bapenda, and the minimal number of facilities and infrastructure owned and the not yet optimal use of technology in managing PBB - P2 management can lead to the implementation of PBB-P2 so that the implementation of PBB-P2 can lead to Among other things, there is a strong commitment from Bapenda employees to increase PBB revenue, political, economic and social conditions that have a significant effect so that the strategy implementation process can run well so that it can support the achievement of a strategy to increase PBB-P2 acceptance in West Kutai Regency.

CONCLUSIONS

Based on the results of the research and discussion, it can be concluded that the strategies adopted by the Regional Revenue Agency of West Kutai Regency to increase revenue for Rural and Urban Building Taxes (PBB-P2) include, among others, establishing tax collection officers in the sub-districts, socializing SPPT to the

community through banners, especially when it is due to pay taxes on doorsteps, and issuing tax invoices at doorsteps. each district. Each of these strategies has been implemented over the last three years but in its implementation not all strategies can be implemented properly to increase the acceptance of PBB-P2. This is due to several factors that support and hinder the achievement of the strategy drawn up by the Bapenda of West Kutai Regency. Factors that hinder the achievement of the strategy to increase PBB-P2 revenue in West Kutai Regency are, among others, the factor of the use of technology that is still minimal in the management of PBB-P2, limited facilities and infrastructure and limited financial/budgetary resources managed by the Bapenda of West Kutai Regency to support increasing PBB-P2 revenue. While the factors that can support the achievement of a strategy to increase PBB-P2 revenue in West Kutai Regency include a good commitment to human resources, political conditions that support one of them the implementation of regulations regarding the change of PBB-P2 from balancing funds to regional taxes, as well as an adequate number of employees of the Bapenda of West Kutai Regency. In general, the strategic planning process carried out by the Bapenda of Kutai Barat Regency has used steps based on the analysis of the goals and mandates of the organization, so that strategies and policies are formulated with various programs and activities that are expected to increase the acceptance of PBB-P2. In addition, the strategy formulation process carried out by the Bapenda of Kutai Barat Regency must pay attention to the analysis of Bapenda's

internal and external environmental factors to be able to assess the strengths and weaknesses as well as opportunities and threats that affect the process of achieving the strategy that has been set to increase the acceptance of PBB-P2.

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