

The Influence of the Level of Public Awareness and Public Understanding of the Rules on the Achievement of Locally Generated Revenue (PAD) Targets through the Property Tax (PBB) Collection Process

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Abstract

This research was conducted in Mamuju Regency, and secondary data were obtained from the Revenue Sector at the Central Mamuju Regency Government Finance Agency. This type of research is quantitative research. Researchers collected data by distributing questionnaires using a Likert scale. This study's sample amounted to 400 people representatives of 5 districts, namely 80 people per district. The researchers used path analysis techniques to test and analyze data based on research problems related to direct and indirect effects (Path Analysis). This study's data were processed using the Statistical Package for Social Sciences (SPSS) program version 22. The results showed that: (1) public awareness and public understanding of the rules had a positive and significant effect on the Property Tax collection process; (2) the Property Tax collection process has a positive and significant impact on the achievement of PAD targets; (3) public awareness and public understanding of the rules have a positive and significant effect on the accomplishment of PAD targets; (4) public awareness has a positive and significant impact on the achievement of PAD targets through the Property Tax collection process in Central Mamuju Regency, and (5) people's understanding of the rules has a positive and significant impact on the accomplishment of PAD targets through the Property Tax collection process in Central Mamuju Regency.

Keywords:

Public Awareness, Public Understanding of the Rules, Property Tax, Achieving the PAD Target

1. Introduction

This study departs from the author's intention to determine the success of the Central Mamuju Regional Government in meeting the revenue target of Locally Generated Revenue (PAD) through the PBB sector and the obstacles in achieving the target of attaining the PAD of the Central Mamuju Regency Government.

From the initial data obtained by the author from the Revenue Division of the Central Mamuju Regency Financial Agency for the 2018 Fiscal Year, it is known that there is a phenomenon where the achievement of PAD in the PBB sector is still far from the target that has been set. This can be seen from the table below:

Table 1. Evaluation of Property Tax Revenue per Sub-District in 2018 Central Mamuju Regency

No	Subdistrict Name	Target	Realization	Time/Receivables	%
1	Bank	457.071.676	133.247.547	323.824.129	29,15
2	Budong-Budong	1.056.077.592	263.022.799	793.054.793	24,91
3	Topoyo	1.377.139.956	298.843.891	1.078.296.065	21,70
4	Tobadak	999.380.126	281.299.613	718.080.513	28,15
5	Karossa	607.395.797	143.155.242	464.240.555	23,57
	Total	4.497.065.147	1.119.569.092	3.377.496.055	24,90

The above is the basis of the author will raise the phenomenon as research material. It is then expected that this study's results can help the Central Mamuju Regency Government optimize pad from its UN sector further.

2. Research Methods

This research was designed as survey research by using quantitative. This research was conducted at the scope of the Regional Government. of Central Mamuju Regency. The population taken in this study were all taxpayers in the PBB sector in Central Mamuju Regency, amounting to 69,066 SPPT, and a sample of 400 people who were taken from the calculation by applying the Slovin formulation. The data collection techniques used in this research included: interviews, questionnaires, and taking documentation.

3. Results

3.1. The Influence of Public Awareness on the UN Polling Process

The effect of public awareness on the PBB collection process is significant. This means that the rise will follow the increase in public attention in the UN polling process if other factors that affect the PBB collection process's size are considered stable. This can be seen in the path analysis used directly; the effect of public awareness on the PBB collection process is significant or significantly impacted in Central Mamuju Regency. This study's results align with the initial hypothesis, which states that public awareness has a positive and significant effect on the PBB collection process.

Table 1. Results of the Effect of Public Awareness and Public Understandings on Achieving PAD Targets

Model 1	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
Constanta	2.115	0.707		2.831	0.000
Awareness X1	0.230	0.025	0.332	8.403	0.000
Understandings X2	0.223	0.023	0.480	11.570	0.000

Dependent Variable: Achieving PAD Target Y1

This study's results are in line with the research conducted by Kundalini Pertiwi (2016) entitled The Influence of Taxpayer Awareness and Service of Tax Employees on Taxpayer Compliance at the Primary Tax Office of Temanggung Regency in 2015. The experimental results show the effect of taxpayer awareness and employee service. Tax simultaneously affects taxpayer compliance.

Likewise, with research conducted by Rio Teguh Setyono, Irwan Santoro, Hermi Yanzi (2015) with the title The Influence of Village Government Officials and Public Understanding of Public Awareness of Paying Land Building Taxes. According to the results of the analysis and assumption testing, it shows, among others: 1. The village government's role affects public awareness about Land and Building Tax to pay around 93%. 2. Public understanding of PBB influences public awareness about land and building tax-paying around 30%.

The effect of public understanding of the rules on the PBB collection process is significant. This means that an increase in the general knowledge of the rules will be followed by the rise in the PBB voting process, assuming that other factors that affect the size or size of the PBB collection process are considered stable. This can be seen in the path analysis used directly; the effect of people's understanding of the PBB collection process rules is significant or has a significant impact in Central Mamuju Regency. This experiment's results align with the initial assumption, which explains that people's understanding of the rules has a positive and significant effect on the PBB collection process.

The results of this experiment are by the research conducted by Kumalayani Putu Ary, Made Sukarsa, and I Nyoman Mahendra Yasa (2016) with the title Analysis of the Influence of Regulatory Understanding, Policy Implementation, and Ease of Tax Administration on Compliance to Pay Hotel and Restaurant Taxes in Badung Province, Province. Bali. The hypothesis testing results have explained that the understanding of tax regulations positively and significantly affects tax compliance in Badung Regency, Bali Province. From the respondent's statement based on table 4.9, it can be concluded that the first indicator of 2.14 gets the highest response which is in the medium category. Simultaneously, the lowest is the sixth indicator at 3.07, which is in the low sort. Thus, the effect of people's understanding of the UN voting process rules is positive.

The effect of public awareness on the achievement of PAD targets is significant. This means that an increase will follow the rise in public attention in accomplishing PAD targets on the assumption that other factors that affect the size of the PAD target achievement are considered stable. This can be seen in the path analysis used directly; the effect of community awareness on accomplishing the PAD target is significant or has a substantial impact in Central Mamuju Regency. This study's results are in line with the initial hypothesis, which explains that public awareness has a positive and significant effect on PAD targets' achievement.

This is in line with research conducted by Sonny Ikhsan Mangkuwinata (2012) entitled The Effect of Security, Public Awareness, Illegal Levies, Human Resources, and Natural Resources on Bireuen PAD. The experimental results explain the relationship of the variables studied in the equation; $Y = 5.91 + 7.10X_1 - 5.91X_2 + 3.84X_3 + 1.74X_4 + 4.01X_5$. The relationship coefficient (R) is 0.819, indicating the degree of the relationship between the independent variable and the dependent variable is very strong. This shows that PAD has a dominant relationship with security, public awareness, illegal fees, human resources, and natural resources. About 67% of the changes that occur in the PAD variable are influenced by the variables of security, public awareness, illegal fees, human resources, and natural resources. From the respondent's statement referring to table 4.8, it can be determined that the first indicator of 1.89 gets the highest response which is in the high category. Simultaneously, the lowest in the third indicator at 2.15 is included in the medium category. So thus, the influence of public awareness on the achievement of PAD targets is positive.

The effect of public understanding of the rules on the achievement of PAD targets is significant. This means that an increase will follow an increase in people's knowledge of the rules in accomplishing PAD targets on the assumption that other factors that affect the size of the PAD target achievement are considered stable. This can be seen in the path analysis used directly; the effect of community understanding of the rules on accomplishing PAD targets is significant or substantially impacted Central Mamuju Regency. This experiment's results are in line with the initial assumption, which explains that people's understanding of the rules has a significant effect on the PAD target's achievement.

This study's results align with research conducted by Muhammad Mahfud Arfan and Abdullah Syukriy (2017). The title The Effect of Understanding of Tax Regulations, Awareness of Paying Taxes and Tax Service Quality on Corporate Taxpayer Compliance (Empirical Study on Cooperatives in Banda Aceh City). The results showed that the interpretation of tax regulations, awareness of paying taxes, and the quality of tax services together influence taxpayer compliance. This indicates that taxpayers' increased compliance in completing their obligations will increase the frequency of PAD in the area. From the respondent's statement based on table 4.9, it can be concluded that the first indicator of 2.14 gets the highest response which is in the medium category. Simultaneously, the lowest is the sixth indicator at 3.07, which is in the low sort. So thus, the effect of community understanding of the rules on achieving the target of PAD is positive.

3.2. The Influence of the PBB Collection Process on Achieving the PAD Target

The effect of the PBB collection process on the achievement of the PAD target is significant. This means that an increase in the PBB collection process will be followed by the rise in the PAD target achievement, if other factors that affect the size of the PAD target's accomplishment are considered constant. This can be seen in the path analysis used

directly, the effect of the PBB collection process on achieving PAD targets significant or significantly impacted in Central Mamuju Regency. This study's results are in line with the initial assumption that the PBB collection process has a positive and significant effect on the PAD target's achievement.

This experiment's results support the investigation conducted by A. Esse Tendri Irham, Bachri Samsul, and M. Halim (2011) with the title The Influence of the United Nations on PAD Palopo City. Based on the results of data processing, a simple linear regression equation is obtained, $Y = 330.29 + 265.16X$, in which PBB has an effect of 14.123% for PAD. The summary is that the UN affects PAD in Palopo City, so that the government is required to improve further its policies related to the United Nations.

This is also in line with research conducted by Zawil Fitria, Tri Sukirno Putro, and Lena Farida (2014) with the title PBB-P2 Revenue and Its Contribution to Regional Original Income. This research uses a qualitative descriptive method. The research informants are the head and employees of the Revenue Service. Dubai City area. The results showed that the most significant contribution of PBB-P2 to local taxes began in 2013 and 2014.

Table 2. Results of the Effect of PBB Collection and Public Awareness on Achieving PAD Targets

Model 2	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
Constanta	5,137	0.703		6,662	0.000
X1	0.130	0.031	0.163	4,703	0.000
X2	0.221	0.034	0.174	6,320	0.000
Y1	0,343	0,061	0,175	5,207	0,000

Dependent Variable: Achieving PAD Target Y1

From the respondent's statement referring to table 4.10, it can be concluded that the third indicator of 2.02 gets the highest response which is in the high category. While the lowest in the second indicator of 2.17, which is in the medium category. Thus, the effect of the PBB collection process on the achievement of the PAD target is positive. Based on the Sobel test, the t value of public awareness's indirect effect on the PAD target achievement through the PBB collection process is 3,316, and this value is greater than the t table value. Thus, hypothesis 6, which states that public awareness positively and significantly affects PAD targets' achievement through the PBB collection process, is proven. This study's results are in line with the initial hypothesis, which states that public awareness has a positive and significant effect on PAD targets' achievement through the PBB collection process.

The authors have not found previous research on the effect of public awareness on PAD targets' achievement through the PBB collection process. However, from the direct results that the authors found in the field during this research, the authors conclude that it is true that power and society can influence the achievement of PAD targets through the PBB collection process in Central Mamuju Regency. This can be seen from the low revenue of PAD from the PBB sector in Central Mamuju Regency. This result can be increased by frequent counseling in villages about the importance of tax revenue from the PBB sector for regional development in Central Mamuju Regency. From the respondent's statement based on table 4.11, it can be concluded that the first indicator of 1.62 gets the highest response which is in the high category. Simultaneously, the lowest in the fourth indicator at 2.06, which is included in the medium category. Thus, the influence of public awareness on PAD targets' achievement through the UN collection process is positive.

Based on the Sobel test, the t value of the indirect effect of people's understanding of the rules on achieving the PAD target through the PBB collection process in Central Mamuju Regency is 4,920. This value is greater than the t table. Thus, hypothesis 7, which states that people's understanding of regulations positively and significantly affects PAD targets' achievement through the PBB collection process, is proven. This study's results are in line with the initial hypothesis, which states that people's understanding of the rules has a positive and significant effect on PAD targets' achievement through UN collection.

The authors have not found previous research on the effect of public understanding of the rules on PAD targets' achievement through the PBB collection process. However, from the direct results that the authors found in the field during this research, the author can conclude that it is true that people's understanding can have an influence on the

achievement of PAD targets through the PBB collection process in Central Mamuju Regency. This can be seen by the low revenue of PAD from the PBB sector in Central Mamuju Regency. This result can be increased by holding outreach on the Regional Regulation on PBB-P2 in every village Central Mamuju Regency. From the respondent's statement based on table 4.11, it can be concluded that the first indicator of 1.62 gets the highest response which is in the high category. While the lowest in the fourth indicator at 2.06, which is included in the medium category. Thus, the effect of public understanding of the rules on PAD targets' achievement through the UN collection process is positive.

4. Discussion

However, this research is not in line with the results of a study conducted by Siti Nurlaela (2013) entitled *The Influence of Knowledge and Understanding, Awareness, Perception of the Willingness to Pay Taxes of Individual Taxpayers Doing Free Work* (Mu'adi et al., 2020; Nawawi et al., 2020). This experiment aims to examine whether the influence of knowledge and understanding of tax regulations on the willingness to pay taxes and to investigate the effect of awareness of paying taxes on the desire to pay taxes and to examine the impact of a good perception on the taxation system's effectiveness on the willingness to pay taxes. This experiment's results indicate that knowledge and understanding of tax rules do not significantly affect the desire to pay taxes. From the respondent's statement based on table 4.8, it can be concluded that the first indicator of 1.89 gets the highest response which is in the high category. While the lowest in the third indicator at 2.15, which is included in the medium category. So thus, the effect of public awareness on the UN voting process is positive.

This study's results are also in line with Nirawan Adiasa's (2013) research entitled *The Influence of Understanding Tax Regulations on Taxpayer Compliance using Risk Reference Moderating* (Nuraini et al., 2019; Umanailo, 2020, 2019). The purpose of this experiment is to test the interpretation of tax rules and taxpayer compliance and examine the effect of risk preference, which acts as a moderating variable on the relationship between the performance of tax regulations on taxpayer compliance. This experiment's population is all taxpayers who are individuals in the West Semarang area with a total sample of 100 people. The method of data collection using the convenience sampling technique. The technique of data diagnosis in the study used the absolute difference diagnosis because there were moderating variables. The results of this experiment indicate that the understanding of tax regulations influences taxpayer compliance. Risk preference as a moderating variable does not affect taxpayer compliance. Risk preference on the correlation between the interpretation of tax regulations and taxpayer compliance does not affect and cannot mediate the relationship between the two variables.

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he results of this study are also in line with Putu Ary Kumalayani, Made Sukarsa, and I Nyoman Mahendra Yasa (2016) with the title *Analysis of the Influence of Regulatory Understanding, Policy Implementation, and Ease of Tax Administration on Compliance to Pay Hotel and Restaurant Taxes in Badung Regency, Bali Province*. This experiment aims to diagnose the factors that influence taxpayer compliance in paying hotel and restaurant taxes in Badung Regency, Bali Province. The number of samples in this study was 164 taxpayers in Badung Regency using a questionnaire to analyze the stated objectives. Then the data collected is diagnosed using the structural equation model (SEM) with the alternative partial least square (PLS). The diagnostic trial results show that tax regulations' interpretation has a positive and significant effect on tax compliance in Badung Regency.

However, this study's results are not in line with the research conducted by Galih Wicaksono and Tree Setiawan Pamungkas (2017) with the title *Analysis of the Effectiveness and Contribution of PBB P2 to PAD City of Jember*. This experiment's purposes include: (1) to determine the level of effectiveness of PBB P2 in Jember Regency, and (2) to determine PBB P2 contribution to PAD in Jember Regency. This research method is a quantitative descriptive study, which is based on the elaboration of the numbers. This experimental data targets PBB-P2 revenue realization and the PAD target of Jember Regency for the last 3 (three) years. The experimental results determined that the effectiveness of PBB-P2 in 2013 was in the reasonably practical category, while in 2014 and 2015, it was in the less effective class. The PBB P2 contribution to PAD shows that in 2013-2015 the level of assistance was in the inferior category.

5. Conclusion

Based on the discussion, research objectives, and based on the process and results of the data analysis carried out in this study, several conclusions can be drawn as follows: public awareness and public understanding of the rules have a positive and significant effect on the PBB collection process in Central Mamuju Regency; the PBB collection process

had a positive and significant impact on the achievement of PAD targets in Central Mamuju Regency; community awareness and public understanding of the rules have a positive and significant effect on the accomplishment of PAD targets in Central Mamuju Regency; public awareness has a positive and significant impact on the achievement of PAD targets through the PBB collection process in Central Mamuju Regency, and a general understanding of the rules has a positive and significant effect on the accomplishment of PAD targets through the PBB collection process.

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