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## THE INFLUENCE OF SUBJECTIVE NORM AND SUPERVISION ON THE QUALITY OF LAND AND BUILDING TAX MANAGEMENT IN SITUBONDO REGENCY

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### ABSTRACT

This article aims to determine the influence of subjective norms and supervision on the quality of land and building tax management in Situbondo Regency. This research uses primary data in the form of questionnaires collected from PBBP2 (Rural and Urban Land and Building Tax) collectors, who are active and determined by the Decree of the Village Head in Situbondo Regency, totaling 84 respondents. The sample size was 84 PBBP2 collection officers in Situbondo Regency, selected using the simple random sampling method. The data analysis method used is multiple linear regression analysis. The research results show that Subjective Norms on the Quality of Land and Building Tax Management show a positive and significant influence. This proves that better Subjective Norms will improve the Quality of Land and Building Tax Management in Situbondo Regency. The results of multiple regressions testing on the influence of Supervision on the Quality of Land and Building Tax Management show a positive and significant influence. This proves that better supervision will improve the quality of land and building tax management in Situbondo Regency.

**KEYWORDS:** - Subjective Norm, Supervision, Quality of land and building tax.

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### 1. INTRODUCTION

Nowadays, public sector accounting continues to develop, especially in the implementation of regional autonomy and financial decentralization, where regional governments are encouraged to compete fairly in increasing Original Regional Financing so that the regional government concerned can finance the implementation of its own regional development by observing the applicable autonomous regional principles. Therefore, regional governments now have a big responsibility to explore potential sources of financing which must then be managed in an orderly

manner, in compliance with laws and regulations, effectively, efficiently and economically, transparently and responsibly by observing the principles of justice, propriety, and benefits for society (Agustin and Dwiningwarni, 2023).

Situbondo Regency Government is one of the regions with a low level of fiscal independence in East Java Province which has tried to implement Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments, by committing to accelerating development through utilizing all potential non-resources. – People and available human resources. One form of effort carried out by regional governments is to periodically increase the Regional Original Income (PAD) target and review the effectiveness and efficiency of regional financial management. This is proven by the realization of regional income targets in the tax sector in the past few years which have been very optimal and even exceeded the realization targets set, although in the end they experienced a decline in 2023. More clearly, this data can be seen in table 1.1 which has been compiled from Situbondo Regency Budget Realization Report (LRA) for the 2019 – 2022 periods, below:

**Table 1. Realization of Regional Original Income Year 2019 – 2022**

Year	Target(Rupiah)	Realization (Rupiah)	%
2019	43.479.545.300,53	53.364.172.516,00	122,73
2020	35.299.531.977,00	42.657.767.499,00	120,85
2021	42.540.349.415,00	45.896.491.659,00	107,89
2022	55.681.740.297,00	57.647.054.732,00	103,53
2023	66.991.996.583,00	59.963.461.725,00	89,51

Source: Situbondo Regency Government, 2019 – 2023

Based on Table 1, information is obtained that the achievement of PAD realization in Situbondo Regency during 2019 - 2023 is always above 100 percent. Even though in 2023 the realization achievement will decrease to 89.5 percent, if seen from a value perspective, the number of realizations continues to increase every year. One of the reasons for not achieving the target in 2023 is the lack of optimal revenue collection in the tax sector, one of which is PBBP2 or Rural and Urban Land and Building Tax (PBBP2).

One type of regional tax revenue that has an important role is the Rural and Urban Land and Building Tax (PBBP2). This regional tax is imposed on ownership/control/utilization of land and/or buildings (Law Number 28 of 2009). PBBP2 holds the third major involvement in the PAD structure of Situbondo Regency. Following, the achievement of PBBP2 target realization which can be seen in Table 1.2 came from the Situbondo Regency Budget Realization Report (LRA) for the 2019 – 2023 period, in the following table:

**Table 2. Realisation of PBBP2 year 2019 – 2023**

Tahun	Target(Rupiah)	Realisasi(Rupiah)	%
2019	4.500.000.000,00	5.027.891.886,00	111,73
2020	4.500.000.000,00	4.982.877.715,00	110,73
2021	5.000.000.000,00	5.885.657.785,00	101,77
2022	6.000.000.000,00	6.664.116.699,00	111,07
2023	10.000.000.000,00	8.379.778.995,00	83,80

Source: Situbondo Regency Government, 2019 – 2023

Based on Table 2, it is known that the realization of PBBP2 revenue in Situbondo Regency in 2019 - 2023 is always above 100 percent. In 2023, the acceptance achievement rate will decrease to

83.80 percent or below 100 percent. This situation shows that there are problems that cause the realization of PBBP2 revenue in 2023 not being achieved 100 percent. According to Plt. Situbondo Regional Revenue Agency, Edy Wiyono (2023) said this non-achievement was caused by the taxpayer's own economic factors. Meanwhile, another reason the Inspectorate (2023) revealed, "the PBBP2 target cannot be 100 percent realized because tax collectors (village officials) do not deposit tax money that has been collected from taxpayers back to the regions." This statement was obtained from direct observations in the field. In this monitoring activity, it was concluded that there were indications of misuse of PBBP2 tax by individual tax collectors for personal gain. It means that the quality of PBBP2 management in Situbondo Regency cannot be said to be of high quality. It refers to Riswati (2022), that quality management is created from good Human Resources (HR) actions while carrying out their duties.

The behavior of individual tax collectors who are indicated to be misusing PBBP2 funds may not be due to their own intentions, but rather there is social pressure from the surrounding environment which influences them to behave in that way. The Theory of Planned Behavior or TPB, developed by Ajzen (1991), explained that a person's actions always originate from pressure that can arise from other people's expectations of him (subjective norms). The expectations of other people, which generally come from the surrounding environment, such as family, superiors, friends, co-workers, and so on, do have a big influence on individual behavior. Rokhayati et al. (2022) good management arises from positive participation from colleagues. This means that friends can encourage motivation which gives rise to actions that have a positive and significant influence on a person's behavior, which also influences the quality of management (Baskara et al., 2022). In this context, tax collectors are encouraged by their subjective norms to commit fraud, which ultimately worsens the image of PBBP2 management, so that corrective action is needed to resolve this problem, namely through the active implementation of the supervisory function.

## **2. LITERATURE REVIEW**

### **2.1 Theory of Planned Behaviour**

The Theory of Planned Behavior is a theory that explains that attitudinal factors, subjective norms, and perceived behavioral control together influence an individual's intentions and behavior. This theory was developed by Ajzen (1991) to complement the Theory of Reasoned Action (TRA) coined by Sheppard et al. (1988) which states that individual behavioral intentions are determined by attitude and subjective norms. Next, Ajzen included another point, namely perceived behavioral control. The meanings of perceived behavioral control, namely that individual have confidence that they are able to control themselves when they want to carry out behavior (Meliana, 2022).

### **2.2 Self-Assessment System**

The self-assessment system or what is known as the Self-Assessment System is a modern tax collection system that places complete trust in the hands of the Taxpayer to calculate, determine the amount of tax owed, pay and report his own tax obligations to the tax administration in accordance with statutory regulations. With the existence of a self-assessment system, tax responsibility shifts to the Taxpayer. Now, tax administration only functions to foster, serve, monitor taxpayer compliance, and administer rewards and punishments to taxpayers who violate tax regulations (Rusnan et al., 2020).

## **3. RESEARCH METHODS**

### **3.1 Type of Research**

This research is included in scientific research, where the steps and procedures are carried out systematically, regularly, and adapted to scientific methods. This research uses a quantitative approach, which aims to prove the validity of a theory, both the influence and/or relationship of a

variable (Satori and Komariah, 2020). In terms of methods, this research is classified as policy research. Policy research is research that usually discusses fundamental social problems in society, where the results are then recommended to interested parties

### 3.2 Population and Sample

The population referred to in the research is PBBP2 (Rural and Urban Land and Building Tax) collectors, who are active and determined by the Village Head's Decree. Meanwhile, the number of PBBP2 collection officers is 528 officers.

The research sample is part of the population. Meanwhile, determining the research sample was carried out through simple random sampling. This sample selection method was chosen based on certain considerations from the researcher (Notoatmodjo, 2010). The sample is still part of the population characteristics (Sugiyono, 20013). PBBP2 Collection Officers who were authorized by the Village Head's Decree are the sample from this research, which was calculated using the Slovin formula. From Slovin's calculations, the sample size was 84 PBBP2 collection officers in Situbondo Regency, selected using the simple random sampling method.

### 3.3 Analysis Method

Multiple linear regression analysis is a regression model that aims to determine the direction and how much influence the dependent variable has on the independent variable, using SPSS 19 software. The results of this analysis test how much subjective norms and supervision influence the quality of PBBP2 management.

## 4. RESEARCH FINDINGS

### 4.1 Descriptive Statistics

Descriptive statistic analysis in research is basically a process of transforming research data in tabulated form so that it is easy to understand and interpret. This research used descriptive statistics to determine the description or description of data which can be seen from the average (mean), maximum and minimum values and standard deviation of the research variables (Ghozali, 2021). The results of descriptive statistical data processing for research variables appear in Table 4.2 below:

**Table3. Descriptive Statistic Results**

<b>Research Variable</b>	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Deviation Standard</b>
Subjective Norm ( $X_1$ )	84	7	15	11,90	1,6546
Supervision ( $X_2$ )	84	14	25	19,29	2,3581
Quality of Land and Building Tax Management ( $Y$ )	84	41	65	51,88	4,1403

Source: Data is processed, 2024.

Based on the results of the analysis in Table 2, it can be seen that the Subjective Norm variable shows an average value of 11.90. The lowest value for the Subjective Norm variable is 7 and the highest value is 15. The standard deviation is 1.6546. This means that the standard deviation value is closer to the average value (mean) and the size of the data spread is getting smaller.

Based on the results of the analysis in Table 2, it can be seen that the Supervision variable shows an average value of 19.29. The lowest value for the Supervision variable is 14 and the highest value is 25. The standard deviation is 2.3581. It means that the standard deviation value is closer to the average value (mean) and the size of the data spread is getting smaller.

Based on the results of the analysis in Table 2, it can be seen that the Quality of Land and Building Tax Management variable shows an average value of 51.88. The lowest value for the Land and Building Tax Management Quality variable is 41 and the highest value is 65. The standard deviation is 4.1403. It means that the standard deviation value is closer to the average value (mean) and the size of the data spread is getting smaller.

#### 4.2 Multiple Linear Regression Analysis

Multiple linear regression analysis is a regression model that aims to determine the direction and how much influence the dependent variable has on the independent variable, using SPSS 19 software. The results of this analysis test how much subjective norms and supervision influence the quality of PBBP2 management. The results of multiple linear regression analysis of the research hypothesis can be seen in Table 4.9 as followed:

**Table 4. Multiple Linear Regression Analysis Results**

Variable	Regression Coefficients	Sig.	Information
Constant	26,704	0,000	Significant
Subjective Norm( $X_1$ )	0,795	0,001	Significant
Supervision ( $X_2$ )	0,815	0,000	Significant

Source: Data is processed, 2024.

The regression equation obtained from this test is:

$$Y = 26,704 + 0,795X_1 + 0,815X_2 + e$$

The multiple linear regression equation can be explained as followed:

1. The constant in the regression equation is 26.704. This means that if Subjective Norms ( $X_1$ ) and Supervision ( $X_2$ ) are 0, then the Quality of Land and Building Tax Management (Y) is 26.704.
2. The regression coefficient value for the Subjective Norm variable ( $X_1$ ) is 0.795. This means that if there is an increase in the Subjective Norm variable ( $X_1$ ), the value of the Land and Building Tax Management Quality variable (Y) will increase by 0.795.
3. The regression coefficient value for the Supervision variable ( $X_2$ ) is 0.815. This means that if there is an increase in the Supervision variable ( $X_2$ ), the value of the Land and Building Tax Management Quality variable (Y) will increase by 0.815.

#### 4.3 t Test

The t test aimed to see how far an independent variable partially influences the dependent variable. This test is the basis for decision making to accept or reject the hypothesis. Zaenuddin (2018) stated that the t test aimed to observe how much influence an independent variable has in proving variations in the dependent variable. This test considers other independent variables constant and uses a significance level of 0.005 ( $\alpha = 5\%$ ). The t test results were as followed:

**Table 5. t Test Result**

Variable	Sig
Subjective Norm( $X_1$ )	0,001
Supervision ( $X_2$ )	0,000

Source: Data is processed, 2024.

Based on this table, it can be seen the magnitude of the influence of each independent variable on the dependent variable as follows:

1. Based on Table 5, it can be seen that the probability level ( $\alpha$ ) is 0.001. This means that Subjective Norms influence the Quality of Land and Building Tax Management. Because the probability value is  $<0.05$ , it is proven to be true ( $H_1$  is accepted).
2. Based on Table 5, it can be seen that the probability level ( $\alpha$ ) is 0.000. This means that supervision has a significant effect on the quality of land and building tax management. Because the probability value is  $<0.05$ , it is proven to be true ( $H_2$  is accepted).

## 5. DISCUSSION

### 5.1 The Influence of Subjective Norms on the Quality of Land and Building Tax Management

The results of multiple linear regression analysis in the t test on the first hypothesis ( $H_1$ ) can be seen in Table 5. That Subjective Norms influence the Quality of Land and Building Tax Management by looking at the significance level, which is 0.001. The influence shown by the regression coefficient is significantly positive, meaning that the higher the Subjective Norm, the higher the Quality of Land and Building Tax Management ( $H_1$  is accepted).

Azjen (1991) subjective norms are a person's view of social pressure, which influences him to behave. PBBP2 tax collectors have the potential to take actions that violate the provisions, for example not depositing PBBP2 funds that have been collected to the regions. Yushinta in Cahyani (2023) states that the ability to control yourself (not being influenced by your surroundings) has an influence on increasingly focused financial management. The actions of PBBP2 collection officers who go against regulations show that their self-control is weak, resulting in directionless management. This theory describes how much social pressure from the surrounding environment influences the quality of overall management.

The results of this research were in line with previous research conducted by Widiyanto and Aprinthasari (2020) stated that social pressure influenced an individual in management. There is other research that supports this hypothesis, namely Baskara et al. (2022) subjective norms influence individual management actions. Individual subjective norms are most likely to arise from encouragement from the closest environment, such as family, friends, and superiors (Rokhayati et al., 2023).

### 5.2 The Influence of Supervision on the Quality of Land and Building Tax Management

The results of multiple linear regression analysis in the t test on the second hypothesis ( $H_2$ ) can be seen in Table 5. That supervision influenced the quality of land and building tax management by looking at the significance level, which is 0.000. The effect shown by the regression coefficient is significantly positive, meaning that the higher the supervision, the quality of land and building tax management will improve ( $H_2$  is accepted).

Terry (2005) supervision is the process of ensuring the achievement of organizational goals according to plan. Supervision plays an important role in ensuring the quality of PBBP2 management because during its implementation, low human resources are very likely to take action. Therefore, the supervisory function is carried out to minimize the potential for fraud by PBBP2 tax collectors. The problem with managing PBBP2 in Situbondo is the limited human resources which are still low. This low level of human resources has had a tremendous impact on the quality of PBBP2 management, resulting in suboptimal PAD revenues. In fact, violations occur and are ongoing in Situbondo Regency, one of which is their behavior in not remitting collection proceeds to the region for personal gain. If this fraud continues without improvement, the quality of PBBP2 management will not develop in a better direction.

The results of this research were in line with previous research conducted by Karimah (2018), namely that supervision has a partial positive influence on regional financial management. Farina et al. (2023) stated that supervision has a significant and positive effect on financial management.

## 6. CONCLUSIONS AND RECOMMENDATIONS

### 6.1 Conclusions

1. The results of multiple regression testing on the influence of Subjective Norms on the Quality of Land and Building Tax Management show a positive and significant influence. This proves that better Subjective Norms will improve the Quality of Land and Building Tax Management in Situbondo Regency.
2. The results of multiple regression testing on the influence of Supervision on the Quality of Land and Building Tax Management show a positive and significant influence. This proves that better supervision will improve the quality of land and building tax management in Situbondo Regency.

### 6.2 Recommendations

1. For future researchers, it is best to coordinate before distributing the questionnaire so that the intended respondents are in place.
2. It is hoped that future researchers will add samples beyond PBBP2 (Rural and Urban Land and Building Tax) collectors in other regency.

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