

## **Hotels and Restaurant Tax Revenues Management**

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**Abstract :** *These researched to discuss about accountability of management administrative of hotel and restaurant taxes revenue in Makassar City. The problem of research were how the revenue of hotel and restaurant taxes, how the accountability of administrative on local revenue offices and how the management of hotel and restaurant taxes revenue. These researched aims to description of revenue of hotel and restaurant taxes, analyzed the accountability of administrative on local revenue offices and to explain the management of hotel and restaurant taxes revenue. The result of researched to founded that the revenue of hotel and restaurant taxes in annual the realization to be increased , but the realization it still less contribution for local income . These meaning that still there subject/object of hotel and restaurant taxes which not payment, not registration and to be passive taxes in local revenue offices. The attempt of improved the administration of hotel and restaurant taxes with applied accountability of administration through MITRA function and 5C approaches to implementation of administration activity which trust and accountable in management of hotel and restaurant taxes in local revenue offices. The management of hotel and restaurant taxes revenue have applied suitable with management function with "Mix Accountability of Administration Model" as the solution in administration of hotel and restaurant taxes which have trust and accountable to increased the realization of tax revenue and contribution toward regional income of Makassar City*

**Keywords -** *Accountability Administration, MITRA Function, 5C Concept, local income*

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### **I. Introduction**

Makassar witnessed now is the result of a process of development that is carried out in a planned and sustainable manner. Progress and development of Makassar City is inseparable from the role of local government in this case the Mayor of Makassar who make policies , programs and development activities physical development , human resources and development potential source of revenue for local development . Along with the rapid development of the city of Makassar , which is characterized by a growing population , a growing urban infrastructure , housing construction are increasingly organized , constantly improved road access , construction of hotel and restaurant business continues to grow , making Makassar city as a World City . This can be seen from the vision and mission of Makassar city. Its vision is " Creating the World's Cities for All " , with the mission : (1) build the plight of the world standard prosperous society, (2) reform the system ineffective bureaucracy become a world-class public services, and the restoration of an uncomfortable being comfortable world-class city.

The importance of the vision and mission of the then Government of Makassar city give a chance to every public to participate undertake development activities, so as to be fair when the perpetrators of hotel and restaurant business makes Makassar city as a business town for Eastern Indonesia in particular, so Makassar called City Hotel marked by numerous hotels built in Makassar City with various classifications ranging from five star hotels to budget hotels. Along with the construction of hotels scattered throughout the city of Makassar , also become trend a growing today is the amount of effort the restaurant in a variety of qualifications whether it be a restaurant or bar , food stall , stall of Makassar culinary (Coto) , coffee soup , shops , karaoke , home coffee , cafe and catering are widely available in big cities. According by Indonesian Hotels Restaurants Association (PHRI) about hotel in the city of Makassar until the end of 2017 amounted to 453 units, and the number of restaurants that recorded in 2017 a total of 1,268 units. This shows the great potential of the hotel and restaurant tax revenue that can be handled by the Local Revenue Offices for the maximum to be able to increase local own revenues (PAD). Potential sources of tax revenue of hotels and restaurants in the city of Makassar promise to contribute to the improvement of local own revenues. This is evident from the data of five years that the hotel and restaurant tax revenue has increased , but the percentage increase in revenue is still considered very low contribution of local own revenues (PAD) . Makassar Donation tax receipts hotel on the acceptance of local own revenues (PAD ) in 2012 was 7.80% , In 2013 by 7 :09% , In 2014 by 5.77% , In 2015 by 6.05% , In 2016 of 7.87% and in 2017 by 7 :59% , as data which shows the problems that must be repaired

Next donation of tax receipts of restaurants on admission revenue in 2012 of 8.89% , In 2013 by 8.30% , In 2014 by 6.77% , In 2015 by 13.11% , In 2016 12.95% , and in 2017 was 12.74% , also showed the same problems . In general, hotel and restaurant tax revenue realization is still considerably less than the expected target of over 50%. This can be seen from the number of tax subjects and objects of hotels and restaurants that make the delinquent tax payments hotels and restaurants that are listed on the Local Revenue Offices of 11.2 billion rupiah were categorized as not paying taxes on recorded, and there are as many as 60 billion rupiah were categorized as not paying taxes recorded in the restaurant. In general, because the delinquent tax arrears hotel and restaurant argued that for reasons of operation and ownership status double.

Looking at the phenomenon of the development of hotel and restaurant in the city of Makassar, and awareness raising tax revenues of hotels and restaurants is increasing every year, with the fact that the realization of the increase is still considered very low contribution to the acceptance of local own revenues (PAD) and the number of subjects and objects of taxation who did delinquency, then there should be considerations that need to be acted upon by the Local Revenue Offices to continue to improve the performance of tax revenues of hotels and restaurants to achieve the expected revenue target. There are many considerations that can be taken by the Local Revenue Offices in Makassar to raise awareness of the hotel and restaurant tax receipts. One consideration is to implement the administrative accountability of tax revenue management hotel and restaurant in Makassar. Implementation of administrative accountability should be implemented in order for the management of the hotel and restaurant tax receipts can be held accountable to the public and higher authorities in this case to the Mayor and Regional People's Representative Assembly (DPRD) of Makassar.

Administrative accountability is the embodiment of all the apparatus which manages the hotel and restaurant tax receipts, the awareness of the achievement of the targets set. Ensuring accountability of public administration can be done well then the Local Revenue Offices to implement administrative theory, the theory of accountability and management theory as a scientific footing. According by Gulick (2000: 48) introduced the theory of administration which states that the Administration has to do with getting things done, with the accomplishment of defined objectives (administration was the implementation of the completion of work to achieve the objectives that have been defined). This theory asserts that every job administration resolved to achieve specified objectives. On this basis it is necessary administrative accountability in the areas of tax management of hotels and restaurants. The theory of accountability submitted by Tunner and Hulme (2009: 57) that accountability is a necessity agency of the public sector to account for duties and powers to public and higher authorities. This theory can be understood that each of the activities carried out by the Local Revenue Offices must be accountable for the duties and powers to the people and authorities of higher Local Government and Regional People's Representative Assembly (DPRD) in the management of the hotel and restaurant tax receipts.

Application of accountability administrative reference refers to the theory of accountability, it can be used two approaches to accountability of accountability office administration by using the MITRA (Managerial, Inter, Technique, Routine, Analysis) and pole work accountability of 5C concept (Commitment, Communication, Coordinating, Capability, Collaboration). Both approaches administrative accountability is already commonly used and applied by a number of institutions working in the fields of finance, banking, insurance, service and bureaucracy, which aim to improve the management of institutions of receipt of the realization of the expected goals. As applied to the tax agencies of Australia, American insurance companies, Bank Central Asia, Hongkong, and financial management in Auckland, as well as others. Implementation of administrative accountability should be carried out in the Local Revenue Offices of Makassar to improve the management of the hotel and restaurant tax receipts. On this basis, it is necessary to apply the management theory propounded by Frederick W. Taylor in Wilson (2008: 67) states that management is a collection of ideas that set the general rules to be used and exploited, managing an activity within the organization.

The hotel and restaurant tax and revenue management is significant run by the Local Revenue Offices to be given consolidation rests on three perspectives. Perspective covers the planning, implementation and supervision, which is an event or events that are often faced by the administrative apparatus in expanded duties and to establish accountability of the tax administration of hotels and restaurants. Based on the foregoing, it is understood that the accountability of the tax administration revenue management of hotels and restaurants, have to do research to find the right model for administrative accountability for their implementation. There are some studies, which can be used as a reference and benchmark in providing remote observations about the accountability of the administration, the hotel and restaurant tax and revenues management from a variety of subjects and objects of study vary.

## **II. Theoretical assumptions**

### **Public Administration Theory**

Administrative theory is inseparable from the construction of public administration. The meaning and function of public administration theory construction are studied much more than just understanding the various thoughts of the people known as members of the administration who produce various administrative theory, which seemed to mind is the ultimate truth. The exact theory is constantly evolving and knows no end (Rachmat, 2009: 29). Including the science field is very broad and multidimensional, covering all aspects of human development as a whole. The knowledge has been formulated through the observation and experiment constantly, and has resulted in the discovery of truth that is universal (Rachmat, 2009: 36). Administrative Theory is a set of interrelated constructs, definitions and suggestions that presents a systemic view of the phenomenon through the establishment of relationships between the different focus of the study with the purpose of explaining and predicting phenomena (Silalahi, 2007: 71). Administrative Theory is a set of recommendations and set out systematically to describe and explain empirical phenomena (Shah, 2008: 46).

### **Administrative Accountability Concepts**

Understanding the concept of administrative accountability must not be separated from an understanding of the accountability and governance. The term of accountability comes from the word accountability which means responsibility or circumstances to be accounted for or to be held accountable. The term is derived from the administration of “ad” + “ministrate” who interpreted assist, serve or meet. So is the administration of the activities carried out more than two people to work together in helping, serving or having to create a common goal. Administrative accountability means by Bullock (2010: 210) defines as a liability in accordance with the duties or tasks assigned to assist, serve and satisfy the public desire to create a common goal in an organization.

Administrative accountability concept means that the concept of the functioning of all components in an organization in accordance with the duties and authority to carry out administrative activities in an organization. Administrative Accountability can be interpreted as an obligation of every person in the organization or authority entrusted to manage public resources to be accounted for in accordance with the goals of the organization. Administrative Accountability is a tool used to organize, improve and be accountable for the duties and powers conferred in accordance with the achievement in realizing the goals of the organization (Dennick, 2010: 19). The concept of administrative accountability is a very important concept in organizational activities carried out by people who are responsible for administrative tasks in realizing the goals of the organization. On that basis, put forward the theory of authority and the obligation that the individual and power have the authority and obligation to accountability of task in to do it. Means that every individual has the power and the authority and the obligation to account for duties carried (Elliot, 2010: 85).

### **The Function of MITRA**

The function of MITRA is part of a common approach to administrative accountability referred to as the concept of modern office administrative accountability. The application of this concept is widely used by agencies or financial institutions, banking, insurance, government and service in showing responsibility carried out by individuals, groups and leaders in realizing the organization's goals. According by Stuggard (2012: 85) the function of MITRA used as patterns to determine the degree of success of modern office administrative accountability. This can be demonstrated various usage information function of MITRA as concept in evaluating the accountability as used by the Central bank of the Federal Republic of Germany, the Reserve Bank of Australia, Bank of the Republic of Haiti, and Japanese banking system. The acronym of the function of MITRA is work in accordance with the responsibility of management, interpersonal, technical, and analytical routines. Function of MITRA is important and needed by an agency or board to assess administrative accountability implemented. The function of MITRA according by Jordant (2015: 85), namely:

- a. Management function plays a key role in managing the system and administrative procedures carried out by the agencies or institutions. The management functions form the arrangement planned, implemented, planned, directed and controlled in accordance with the systems and procedures that apply administrative responsibility.
- b. Interpersonal function plays an important role in developing coordination, cooperation, communication and mediated solid working team of individuals, groups and leadership in decision-making administrative accountability constructive.
- c. Technical functions play an important role in involving all components of the agency or institution to have the knowledge, skills, expertise and work mastery in developing innovative strategic and modern administrative accountability.
- d. Routine functions play an important role in up to date all recorded databases, documented, stored in archives, files, and published in order to ensure the sustainability of administrative work responsibilities.

- e. The function of analysis plays an important role in decision-making that is methodologically oriented, creativity, comparability and analysis related to data and information needed administratively in support of accountable job access.

#### **Accountability work of the 5C Concept**

The accountability work of the 5C concept is a concept that is commonly used by several agencies or institutions that are used to assess the accountability of officials working for the bureaucracy or the accountability of employees working for the company in carrying out administrative events to realize the goals of the organization. The term of the 5C concept accountability work (commitment, communication, coordinating, capability and collaboration) introduced by the Piano (2001: 58) as a pillar of work accountability.

Assessing the existence of human resources in an organization, that can carry five pillars of accountability of this work; the results will show the work achieved administrative accountability ratings. The 5C concept is the concept of job evaluation apparatus for creating work that is responsible (accountable) for the organization and the public. The application of the 5C concept is a measurement or assessment of the administrative work can be accounted for (Sartman, 2008: 71). The substance of the 5C concept accountability work can be explained in detail by Piano (2001: 59) as administrative accountability ratings of each organelle organization of apparatus for carrying out the work according to the 5C concept figures of accountability is expected. Here is described the constructions of the 5C concept substantially work accountability:

- a. Commitment is a pile of work that leads each apparatus to make doing a good job, so it will bring accountability work as expected. The substance of the commitment-oriented accountability of officials should have affective commitment (promoting organization), normative commitment (complying with the organization), is continuance commitment (creating organizational goals) and committed attitude (maintain the success of the organization).
- b. Communication is a pile of work required each apparatus in talk discuss and discuss the business of the well for the purpose of the existence of accountability work. The substance of the communication will foster the creation of communication interpersonal, intrapersonal communication, group communication and mass communication.
- c. Coordination is a pile of work integrated for each apparatus in expanding and performs the administrative accountability is expected. The substance of the alignment of the work can be carried out by coordinating the horizontal, vertical alignment and coordination function.
- d. Capability is a working pillar of access owned by every apparatus in carrying out its work to realize the expected administrative accountability. The substance of work capability includes technical, tactical, practical and professional capabilities
- e. Collaboration is an integrated working pillar, which must be held by each apparatus in expanding its work to establish accountability for regular and orderly administration. The substance of collaboration led each apparatus working in a systematic, consistent, logical and complex.

#### **Tax and revenue management concepts**

Tax and revenue management concepts in question in this study are the tax district in the city of Makassar. Management of local tax revenue in an effort to further improve the performance of revenue receipts above the maximum assessment standards has been achieved. According to Tseng (2010: 25) the optimization of targeted local tax revenue is determined by the activities of tax planning, execution and supervision of excise tax revenues to achieve optimal tax management of local tax revenue in Office for Management of Regional Revenue Makassar City includes activities of planning, implementation and monitoring. Optimization is achieved when local tax revenues of local tax revenue realization in accordance with the management functions performed by the Office for Management of Regional Revenue.

### **III. Research Methods**

The research was this approach with public opinion survey research methods (study). This research uses qualitative research describing various phenomena, the researchers did not use statistical procedures unless inductively where researchers as its main tool. Qualitative research on the accountability of administrative management of hotel and restaurant tax revenues in Makassar City, the data comes from primary data and secondary data. Source of survey information is relevant whistleblower in providing information. As for the whistleblower key consists of Chief Local Revenue Offices of Makassar city, section chief of the Personnel, Finance and Supplies, Head of Tax Hotel and restaurant , Entertainment and ABT, Head of parking and street lighting, Head section of collection Hotel and Restaurant Tax and mandatory hotel and restaurant tax totaling 18 people. The goal of the study to look at the phenomena behind these facts and get a deep insight of the management accountability hotel and restaurant tax receipts in Makassar. The instrument supports used in this study are: observation, interview guides for key informants and whistleblowers usual, the document notes, pens,

notebooks, digital cameras, and recorders interview (tapes). In order to collect the data there are three processes of the activities carried out by researchers of the process of entering the study area (getting in, while in the study area (getting along) and collect data (logging the data). The data analysis technique used in this study included a variety of activities operating data starting from data collection and analysis of data in accordance with the stage presentation of data, data reduction, data processing and data validation.

#### **IV. Analysis and Discussion**

The study focused on the problems observed in relation to the tax receipts of hotels and restaurants, accountability of administration at the Office for Management of Regional Revenue and hotels and restaurants tax and revenues management, to find the right model applied in the accountability of the administrative management of tax receipts hotel and restaurant in Makassar.

##### **Receipt hotel and restaurant tax in Makassar**

Management of hotel and restaurant tax revenues plays an important role for the development of Makassar City area. The number of hotels and restaurants in Makassar each year has increased. This gives an indication that the potential source of hotel and restaurant taxes has to be managed in an orderly and organized in accordance with the principle of administration. According to Said (2012: 81) administrative base becomes essential to realize the goals of the administration in an organization. The base covers:

- a. Base planning, all the administrative work should be planned in advance to achieve certain goals. Planning always went well with the appropriate guidelines and mechanisms applicable procedures. Planning is the beginning of a good process to achieve the goal.
- b. Basic simplification, all the administrative work can be carried out should be pursued in a manner that is simple and easy as possible. Facilitate means to avoid distress and provide an opportunity to work does not overlap. Simplification is a process that quickly and easily resolved, and this is expected by the organization's goals.
- c. Basic removal, all the administrative work that is not necessary or is not related to the work to be achieved must be eliminated or removed. It's important not to interrupt the work dynamics in achieving its goals.
- d. Basis of consolidation, all the administrative work that is similar or related to each other, to be combined into a practical work in realizing the objectives of the organization.

Revenue basis to manage the hotel and restaurant tax receipts is not independent of Act No. 28 of 2009 on Regional Taxes and Levies, where hotel and restaurant tax is a local tax that is levied adapted to the conditions of tax collection. Wahono (2012: 4) states that the terms of the tax should be levied on taxpayers with five conditions, namely conditions of justice, juridical terms, and conditions do not interfere with the economy, conditions of efficient and simple terms. Revenue for the city of Makassar, the management of the hotel and restaurant tax revenues collected to the taxpayer provided that justice was done on the taxpayers who have tax subject and object, in this case the taxpayer qualified tax levied on hotel and restaurant objects for justice according to the laws law and fairness in the collection. Juridical conditions are conditions that must be respected and obeyed by all taxpayers pay their taxes have been provided for in law and guaranteed smoothness, guaranteed confidentiality of taxpayers. Prerequisites tax collection has also been determined that each taxpayer must qualify not disrupt the economy, namely the tax collection of hotels and restaurants do not cause economic growth to prevent the level of contribution or donation from hotel and restaurant taxes. Terms of tax collection must also meet the requirements of efficient management of tax revenue which takes into account the implementation of tax collection and tax services provided to taxpayers. Not impressed convoluted and difficult in paying taxes. It also deals with the conditions easy to do in tax collection, which means that every tax activities must be done in a simple, seamless, and according to applicable regulations.

##### **Accountability of Local Revenue Offices Makassar City**

The results show that the Treasury Office of Makassar in excise duty revenue management of hotels and restaurants, implement administrative accountability as a form of accountability for the duties and powers given to officers in the performance of their duties and functions as the manager of the hotel and restaurant tax. Administrative accountability is necessary for the organization to expand the principles of modern office and working procedures integrated in the discharge of its duties and functions under the leadership and accountability to the public. In the study conducted by the administrative accountability Makassar Revenue refers to two approaches to administrative accountability. The approach is the function of MITRA and the 5C pillar of work accountability. Norman (2012: 69) states that the approach that many administrative accountability applied by using two approaches to MITRA functions organizational management. As a modern office administrative accountability poles the 5C working concept as integrated business accountability.

The application of administrative accountability statement based approach MITRA function; provide assessment an important of an organization to manage its activities to become a developed and modern

organization. Actualization of MITRA function aims to create the necessary administrative accountability by leaders and the public about the assessment of the organization, such as Revenue Makassar which must have administrative accountability in the management of the hotel and restaurant tax receipts. The application functions carried out by the Revenue MITRA Makassar to create administrative accountability, the fact has been actualized. Apparatus in carrying out their duties and functions to manage the hotel and restaurant tax receipts has performed managerial functions (M) are visible on the daily life activities of personnel in carrying out their duties and functions in a planned, implemented, planned, directed and controlled. This management function becomes important and necessary for an organization in order to provide certainty and assurance that the work activities in accordance with management functions. The effect of the application of these management functions to deliver the implementation of tasks and functions of the administrative apparatus to establish accountability. The proof can be shown that the implementation of these management functions in the Office of Revenue tax service runs regularly and orderly in accordance with the responsibility of each division or business unit.

The applying MITRA function plays an important role in Determining the assessment function of interpersonal (I) in the development of various activities or events administration to create a cohesive administrative accountability. Interpersonal function in applications involving individuals, groups and leaders to coordinate, cooperate, communications and establish a solid working team. The success of an organization in Achieving administrative accountability would not be separated from interpersonal function oriented development and progress of the administrative work. Evidence of successful application of interpersonal function can be reflected in the dynamics of a coherent work in providing tax services at revenue Makassar.

The MITRA function well in practice cannot be separated from the technical functions in support of the establishment of administrative accountability. Function technique (T) requires each apparatus working in an organization is able to develop appropriate technical potential with the knowledge, skills, expertise and mastery of work. Technical functions required for each apparatus in the face of the working dynamics that demand high professionalism of each apparatus in providing tax services including tax provides hotel and restaurant services. Evidence of the importance of the technical function is implemented is reflected in the professionalism of work of the apparatus in service hotel and restaurant taxes systematically according to the procedures and mechanisms. The MITRA function can also be seen from the application of routine (R) Functions. This function is a routine activity of personnel in carrying out their duties and functions in creating accountability in the administration. Routine function of administrative activities conducted by the apparatus includes a routine activity in the recording, documenting, archiving (file) and publications. This routine functions play an important role to realize the orderly administration archive active and passive avoid administrative archives, so that the routine administrative work continues on the up to date in supporting administrative accountability required by the leadership and the public. Evidence of the application of this routine function carried out by the apparatus by accessing the database all the data and information relating to the tax file hotels and restaurants.

The likewise with MITRA function views of analysis (A) function required by each apparatus in the face of the dynamics and labour issues. This analysis functions for personnel required appropriate level of needs in solving various problems and find appropriate solutions to execute the duties and functions of the apparatus in achieving accountability in the administration. Implementation of a common analysis functions are applied in the form of developing a working methodology, creating a creative work, running comparative work and analyze every job that it faces. The proof, of the apparatus in the work always conducts a careful analysis and examination of every hotel and restaurant tax file.

After understanding the administrative accountability through MITRA function approach, the next approach is accountability pillar approach work by using the 5C concept (commitment, communication, coordination, capability, and collaboration). This concept plays an important role in aligning and balancing the existence of the apparatus in carrying out their job according to job commitment, work communication, coordination of work, work and collaborative working capabilities. The 5C concept was essential to provide the apparatus in existence expands its potential to carry out the work in the management of the hotel and restaurant tax revenue. According to Norton (2012: 159) the 5C concept is the concept of the existence of the work of personnel in an organization. The apparatus is capable of running its activities with a high commitment. The apparatus are capable of running the job by communicating effectively. Apparatus in coordinating work in accordance with the interests and goals of the organization. Apparatus has high working ability. And the apparatus is able to develop appropriate work collaboratively work purposes. The core of the application of the 5C concept is giving continuity to the work of the apparatus to realize the administrative accountability to which it aspires.

Each apparatus in the work required having an understanding of the existence and potential of the working dynamics of the apparatus in which it aspires is responsible for the obligations and authorities, to realize the expected administrative accountability in the management of the hotel and restaurant tax revenue. The realization of the 5C concept has been actualized by Revenue officials in carrying out administrative work

in providing tax services according to the leadership and accountability of public administration. The 5C practical realization of the concept in realizing accountability of administration is as a pillar of accountability. There are five main pillars of the establishment of accountability in carrying out a job in the organization. The first of the 5C pillar is a commitment, in which the apparatus in the work required to be highly committed in work. Commitment to work in question is the apparatus vowed, promised and have the totality of faithfully carrying out the work in accordance with the attributes of affective, normative, continuous and perspective as desired by the organization. Allen and Meyer (2010: 58) states employment success of an organization is determined by the work commitment of personnel in an organization. The shape of the work carried commitment of personnel in an organization by Allen and Meyer (2010: 58) built on the four attributes, namely:

- a. Affective commitment, personnel in work have loyalty to advance the totality of the organization in the workplace.
- b. Normative commitment, apparatus work must comply with and obey all work rules set by the organization.
- c. Continuous commitments, the apparatus in the work have the totality of loyalty to realize the objectives of the organization.
- d. Perspective commitment, of the apparatus in working pledged to establish, maintain and sustain the success that has been achieved by the organization.

The shape of this commitment is important in the development of personnel working existence in the management of the hotel and restaurant tax revenue, therefore commitment is urgently needed integration into work. This is relevant to the theory of a unified commitment (totality commitment) proposed by Allen and Meyer (2010: 174) that unified commitment has contributed greatly to the success of the organization. On this basis then the State Revenue management Makassar apply pillars commitment as the pillars of success in the management of the hotel and restaurant tax revenue.

The second pillar of the 5C concept is communication, where each person in the work to realize the goals of the organization, cannot be realized without communicating. Communication is the existence of the apparatus utilizes a message from the communicator to the communicant to run, develop and complete the work within the organization. A form of communication that is commonly used in an organization includes interpersonal communication, interpersonal, group and mass. DeVito (2012: 215) says the success of communication is the arrival of a message from the communicator to the communicant and getting feedback. Mean people to communicate in a job requiring a meaningful message. A meaningful message is working to realize the objectives of the organization.

The significance of the work of accountability pillar is communication in the dynamics of the daily work performed by the apparatus in accordance with the duties and functions; frequent interpersonal communication is communication that occurs from two people who communicate about their work. Intrapersonal communication is also often seen in the self apparatus that has the initiative or idea that was in him by communicating the work to be done. Group communication often occurs in an organization. Each apparatus discussing, talking, presentation, meeting to discuss various issues related to the work face. Mass communication is often done by an organization, especially to convey various data and information to the public audiences on a wide range of policies, programs and activities undertaken by the Revenue of Makassar in order to get the attention of the public.

Further discussion of the third pillar of the 5C concept is coordination, which plays an important role for personnel in carrying out their duties and functions to realize the accountability of administration. Coordination is a form of activities involving all personnel to work together with each other in carrying out the work to achieve a common goal. Forms of coordination that is applied at revenue of Makassar there are three, namely the coordination of horizontal, vertical and functional coordination. Horizontal coordination that all personnel who are in the ranks of the organization work together in working to achieve organizational goals. Vertical coordination that working relationship is created and lasts between leaders and subordinates are interconnected reciprocity in the work to achieve the expected goals. And functional coordination is the creation of a working relationship both internally and externally carried by the work function of each unit of work. The existence of a third form of coordination is very helpful personnel in working together to realize the administrative accountability.

Implementation of administrative accountability run at revenue of Makassar, also implement the fourth pillar of the 5C concept is capability. An organization in realizing its objectives need human resources who have the capability. The significance of capability is the ability of the apparatus in carrying out the work to achieve the expected goals. The core of one's capabilities in carrying out the work always has the potential for tactical, technical, practical and professional in his field of work. Someone capability in performing instrumental work and assist in achieving accountability apparatus of good administration. The last of the 5C pillars of accountability is collaboration as being instrumental in helping the apparatus to realize the accountability of administration. Collaboration in question is the capability of personnel in mastering more than one's ability to work. Apparatus that has the ability to collaborations capable of integrating various capabilities of the apparatus

to the other apparatus or the apparatus itself has the ability to master the work. The core of the collaboration as the ability to be controlled by the apparatus is able to carry out its activities in a systematic, consistent, logical and complex to achieve administrative accountability. The collaborative work it must be held by each apparatus in the organization.

According by Norton (2012: 58) personnel who have collaborations always consider four aspects of the unified labour quantity, quality, efficient and effective. Collaboration in a working system has an important role in the assessment of the apparatus to realize the accountability of administration. Understanding the descriptions above, the administrative accountability approach seen from MITRA function and the accountability pillar of the 5C concept, then it becomes a concept that needs to be applied to the findings of Revenue ongoing basis to achieve administrative accountability.

### **Tax Revenue Management of Hotels and Restaurants in Makassar**

The results management of tax revenue of hotels and restaurants, with regard to the activities of personnel in providing services to taxpayer's hotels and restaurants, either directly get service in the local revenue offices of Makassar and services to taxpayers who do on line system. Management of hotel and restaurant tax revenue based on the results of research conducted by Revenue officials, particularly the hotel and restaurant tax of tax planning, implementation and oversight of both the intensification and extension in order to realize accountability of administration at revenue Makassar. Efforts are intensifying the form of increased local own revenues (PAD), which comes from the hotel tax and restaurant tax, as stipulated in Makassar City Regional Regulation No. 3 of 2010 on Local Taxes. In order for the management of tax revenue the hotel and restaurant tax can run smoothly, in terms of the realization of its acceptance to achieve the set targets and contribute to the acceptance of the local own revenues, one will have to do is apply the tax management functions.

In general, the application of tax management functions in the management of the hotel and restaurant tax receipts conducted by Revenue including planning, implementation and supervision. According to Terry (2009: 57) the application of management functions make the work activities efficiently and effectively to achieve organizational goals. Implementation of planning, implementation and monitoring of the management activities that must be carried out by the revenue management as management needs. The importance of management related to hotel and restaurant tax revenue is the ability of the Local Revenue Offices in planning, implementing and overseeing matters relating to the policies, programs and activities related directly with the hotel and restaurant tax revenue. Indications management activities are stamped by the Local Revenue Offices on tax revenues of hotels and restaurants have been carried out or organized in an activity called the hotel and restaurant tax services.

The working principle of service in managing the hotel and restaurant tax revenue run so far by the apparatus refers to the concept of planning, implementation and Monitoring in Indonesian we called 3P (planning, implementation and supervision). The 3P service concept on hotel and restaurant tax revenue is held in line with the support of the hotel and restaurant tax revenue potential, as well as the accountability of administration that is run by the Revenue to improve the management of tax revenue. Abidin (2008: 39) asserts that the concept of service is very important and necessary in the management and hotel and restaurant tax revenue. Service is a routine activity in the management. Therefore every hotel and restaurant tax service managed properly by applying the 3P concept. Means the hotel and restaurant tax services are services needed by the taxpayer planned, implemented and supervised, so that the goals and objectives of the hotel and restaurant taxes paid materialized.

Results of research on the management of tax revenue by using the 3P perspective, it is clear that the success of an organization like Revenue of Makassar in managing not be separated from the planning, implementation and monitoring. The revenue planning in the form of subject plan (object of potential tax), up to date data of taxpayer plan and work program socialization taxes planned. Implementation conducted by Revenue in the hotel and restaurant tax services include: (1) carry out the recording; (2) carry out collection; (3) carry out billing; and (4) provides for the results. Including supervision by Revenue in the tax service hotels and restaurants are oversee the calculation of tax revenues and oversee the evaluation of the results of the tax. The results showed that the apparatus Revenue in the management of tax revenue of hotels and restaurants have been planning related to the subject / object of taxation is planned subject (taxpayer) and the object (the type of hotel and restaurant tax) was recorded, easily accessible and to determine the subject and the object active or inactive taxes. It is important to simplify the apparatus to classify, organize and administer the subject / object taxes regularly and orderly.

According by Wahono (2012: 125) subjects and objects of tax planning is essential for personnel to perform data collection, access and determination of the active / passive a tax service. Subject and object of tax planning needs to be actualized so that the apparatus be able to prepare and anticipate the possibility of tax subjects and objects that have not been recorded, has not been validated in the data access and can determine the



subject and object of active paying taxes and do arrears. This view of the fact that with regard to the importance of planning subject / object hotel and restaurant tax, have relevance to the assessment theory put forward by Rossenbloom (2005: 27) that the assessment is important in the planning of the work to achieve the goal. The core of the assessment work plan includes the clarification, qualification, validation, access and legitimacy of a planned activity. This theory is parallel with the management of the hotel and restaurant tax receipts conducted according to plan subject / object of the tax to be easily clarified, classified, validated, and accessible and determine the validity of the taxpayer and the types of taxes that are informed.

The next planning undertaken by Local Revenue Offices in the management of the hotel and restaurant tax revenue is to do the planning data up to date. Data taxpayers and tax types is important for Revenue that handle hotel and restaurant taxes to always renew the data / information, input data and information on a regular basis, to process data and information in the data base up to date and accessible, as well as determining the data output active and passive, so that the apparatus is able to plan data is up to date in the aggregate. Data up to date is crucial to determine the quantity and quality of the taxpayer recorded. Wahono (2012: 84) states that the data is up to date has an important role in knowing the quantity and quality of the taxpayer recorded. Up to date data should be planned with a complete, accessible and easy to apply. Apparatus must plan data up to date is based on: (1) the taxpayer; (2) types of taxes; (3) taxation; (4) payment of taxes; (5) tax underwriting and (6) in tax arrears. Sixth it is the data that should be up to date, so that the apparatus easily know and convey this data as information to the taxpayer must be submitted before making a payment and obtain proof of payment.

The importance of up to date data in planning activities on the management of the hotel and restaurant tax revenue is data access. This means relevant to the accessibility theoretical approach proposed by Norton (2012: 158) that the accessibility of the data and information that is important to the organization. The success of many agencies or institutions because it has planning up to date data on a regular and orderly, making it easily accessible, actionable and published. Including the tax socialization work as a part of management planning that must be planned well by Revenue officials. Tax planning work program socialization becomes important and needed to be planned, intensive, targeted, so that taxpayers have the compliance and adherence to make tax payments on time regularly and orderly.

Understanding the importance of control in the management of tax revenue the hotel and restaurant visits of supervision calculation of tax revenues and the evaluation of the results of the tax, then the apparatus must monitor the subject and the object of taxation in accordance with the rate of an individual taxpayer or entity in determining the object of hotel services and restaurants granted, so that it will correspond to the realization of assessed taxes and tax revenue. The descriptions above is a discussion about the management of the hotel and restaurant tax revenues from the perspective of surveillance conducted by the Revenue officials form of supervision of tax calculation and evaluation of the results of the tax. The second form of supervision by the apparatus to the taxpayer Revenue is expected to increase awareness and compliance of taxpayers to always pay taxes on time.

After the researchers decipher the discussion according to the problems that were examined, both seen from the discussion of tax revenues of hotels and restaurants, accountability in the administration and management of tax revenue of hotels and restaurants, the researchers found a model that we propose to be a patron of Revenue to implement accountability in the administration management of tax revenues hotel and restaurants. The model the researchers called the integrated administrative accountability. The Accountability Administration Integrated Model produced can be interpreted as a simplification of some existing activities at revenue of Makassar in managing the hotel and restaurant tax revenue. An initial thought from the integrated administration accountability model combines four things:

1. Hotel and restaurant tax receipts, an important momentum for the Office for Management of Regional Revenue Makassar City apparatus pace with the taxpayer who pursue the field of hotel and restaurant business every year.
2. Administrative accountability, the accountability apparatus work in implementing MITRA function and the 5C concept to be a credible institution and is responsible for managing the hotel and restaurant tax revenue.
3. Management of hotel and restaurant tax, the Revenue management activities in planning, implementing and overseeing the management of the hotel and restaurant tax in an orderly and organized.
4. The increase in revenue, a goal that must be achieved on the realization of the tax management of hotels and restaurants from the set target.

On the findings of the Accountability Administration Integrated Model, be a model solution for Revenue in the management of tax revenue of hotels and restaurants, the researchers put forward the proposition of research in accordance with an assessment of each discussion as follows:

1. The increased number of hotels and restaurants every year, then tax revenues hotel and restaurants is increasing.
2. Blending PARTNERS function and the 5C concept will result in accountability of administration that can be trusted and is responsible for the management of the hotel and restaurant tax revenue.

3. The Accountability Administration Integrated Model into finding a solution in the management of the hotel and restaurant tax revenue to increase local revenue.

### **V. Conclusion and Recommendation**

The results of this study concluded that the hotel and restaurant tax revenues in each year of realization has increased, but the increase in the realization of its contribution to the local own revenues (PAD) still very less for the tax category hotel and less for the restaurant tax. These shows there are still a subject / object of hotel tax that is not paid taxes or delinquent, even being passive taxpayers, not recorded at revenue Makassar. Efforts to improve the administration of the tax service hotel and restaurant has implemented administrative accountability through MITRA function approach and the 5C concept to realize administrative activities that can be trusted and is responsible for managing hotel and restaurant tax revenue at the Office for Management of Regional Revenue Makassar. Management of tax revenues hotel and restaurant has been applied in accordance management functions planned, implemented and supervised on service activities in accordance with the Accountability Administration Integrated Model as a solution for use in the administration of the tax service hotel and restaurant are trustworthy and responsible in raising tax revenues as well as contributing to increased revenue in Makassar.

Based on the above conclusions, it can be recommended to the Government of Makassar in this case the Mayor ordered the Head and staff of the Office for Management of Regional Revenue Makassar to seek and increase sources of tax revenue of hotels and restaurants that potentially increase revenue from local own revenues in supporting the improvement of social welfare and development of the Makassar City. Duly Head of Office for Management of Regional Revenue Makassar actualizing and socialized accountability of administration by MITRA function and the 5C concept are consequently to realize the tax service administration trustworthy and responsible in improving the hotel and restaurant tax revenue. The Accountability Administration Integrated Model needs to be applied as a solution to achieve accountability in the administration of increased realization of the management of the hotel and restaurant tax revenue corresponding expected target and contribute to the improvement of the original revenue of Makassar City

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