



**ANALYSIS OF GOVERNMENT ACCOUNTING TREATMENT IN LAND
AND BUILDING TAX REVENUE TO THE BANDUNG CITY GOVERNMENT****Romi Pudji Prayoga¹****Universitas Jenderal Achmad Yani, Cimahi, Indonesia****romipudji_2450107053@ak.unjani.ac.id****Siti Kustinah²****Universitas Jenderal Achmad Yani, Cimahi, Indonesia****sitikustinah@ak.unjani.ac.id**

Abstract

This study aims to analyze the accounting treatment of Rural and Urban Land and Building Tax (PBB-P2) revenue and the effectiveness of realizing its revenue as part of Regional Original Revenue (PAD) in the Bandung City Government. The research uses a qualitative descriptive approach with data collection techniques through documentation studies and interviews at the Bandung City Regional Revenue Agency (Bapenda). The data analyzed included the target and realization of PBB-P2 revenues for the 2021–2024 period, the accounting recording system, and the mechanism for collecting and paying taxes. The results of the study show that the realization of PBB-P2 revenues has not consistently reached the set target, even though in some years it has been in the effective category. In terms of accounting, the treatment of PBB-P2 revenues has been carried out in accordance with accrual-based Government Accounting Standards (SAP), with recording carried out after cash is received in the Regional General Cash Account (RKUD) through the integrated systems of SIMPBB and SIPKD. In general, the management of PBB-P2 in the city of Bandung has shown efforts towards transparent and accountable regional financial governance, but it still requires strengthening the collection strategy and optimizing the system in a sustainable manner.

Keywords: PBB-P2, Government Accounting Standards, Regional Original Revenue, Accounting Treatment, Local Government



INTRODUCTION

Regional Original Revenue (PAD) is the main indicator in assessing the level of fiscal independence of local governments. One of the sources of PAD that has a significant contribution is the Rural and Urban Land and Building Tax (PBB-P2), whose management is transferred from the central government to local governments based on Law Number 28 of 2009 and updated through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. The large contribution of PBB-P2 requires accountable management and treatment in accordance with Government Accounting Standards (SAP), especially PSAP Number 07 concerning Revenue Accounting.

The management of PBB-P2 in the city of Bandung has been carried out since 2013 with the implementation of an online payment system in real time. However, in practice, obstacles are still found, including the fact that the entire tax collection and recording process has not been fully integrated into the system, especially in the payment of underpaid taxes through the Underpaid Regional Tax Determination Letter (SKPDKB) and the distribution of Outstanding Tax Notices (SPPT) which are still carried out manually. This condition has the potential to affect the accuracy of recording and reporting PBB-P2 revenues.

Data on the realization of PBB-P2 revenues for the City of Bandung during the 2021-2024 period shows that revenue realization has not consistently reached the budget target that has been set. Although the realization of receipts tends to increase, in some years it is still below the target. According to Mahmudi (2016), the realization of regional revenue is considered good if it is able to exceed the budget target, so this condition indicates that there are problems in the management of PBB-P2 revenues, both in terms of payment, recording, and reporting.

These findings are in line with research by Eykman Palawe and Wangkar (2023) who stated that although the recognition of PBB-P2 revenue has been in accordance with Government Accounting Standards, accounting recording is still experiencing delays due to limited information technology infrastructure and the lack of integration of the regional financial system. In addition, Rufaidah and Muharom (2022) found that the increase in the realization of PBB-P2 had a significant effect on the increase in the PAD of the City of Bandung, with a contribution of 0.45% for every 1% increase in the realization of PBB-P2. Research by Safitri, Wicaksono, and Kusumaningrum (2022) also shows that the



implementation of digital systems such as e-SPPT is able to increase the effectiveness of collection and taxpayer compliance.

Based on this description, this study aims to analyze accounting treatment in the receipt of Land and Building Tax as Regional Original Revenue in the Bandung City Government. This research is expected to provide an overview of the suitability of accounting practices with applicable standards and become the basis for policy formulation in improving the quality of PAD management.

LITERATURE REVIEW

Justice Theory

Justice theory is one of the normative approaches in accounting that emphasizes the importance of a fair distribution of rights and obligations among interested parties. In the context of government and tax management, justice is the main principle because it concerns the relationship between the state and society.

According to Godfrey et al. (2010), fairness theory is closely related to the accountability and reliability of the information presented in financial statements. Accounting is not only a technical tool for recording transactions, but also as a social mechanism that allows for a fair distribution of information to all stakeholders. When information is presented accurately and not misleading, then information justice is achieved. In this case, fairness in accounting arises when the information provided reflects economic conditions in an honest, relevant, and understandable manner by the users of the financial statements, both internal and external.

Stewardship Theory

Stewardship Theory emerged as a response to Agency Theory which emphasizes conflicts of interest between principals and agents. This theory views public officials as *stewards* who have loyalty, integrity, and moral responsibility to achieve organizational goals and the interests of society. In the management of the Land and Building Tax (PBB), local officials are assumed to manage tax revenues honestly and efficiently due to the encouragement of ethical commitment and public service, not mere compliance with formal rules (Umam & Setiyowati, 2021).

From a stewardship perspective, UN management is not only understood as an administrative activity, but as a form of public service that demands transparency and accountability. The preparation of open and informative regional financial statements reflects the moral responsibility of local



governments to the community and plays a role in building taxpayer trust in the legitimacy of tax collection (Maulina, Alkamal, & Fahira, 2021).

In addition, this theory emphasizes the importance of internal control as a form of ethical commitment of government officials. The separation of functions in the UN data collection, determination, billing, and reporting process aims to maintain integrity and minimize potential irregularities. Internal control in the stewardship framework is seen as not just a technical mechanism, but a symbol of accountability and public responsibility (Ratnasaria & Meirini, 2022).

Performance evaluation in the stewardship paradigm is also not only oriented towards achieving the UN revenue target, but also includes the quality of service to taxpayers, such as speed of service, fairness in tax determination, and ease of access to payments. The effective performance of UN management must reflect the satisfaction and trust of the public as users of public services (Saragih, Tarigan, & Tumanggor, 2023).

Thus, Stewardship Theory provides a conceptual basis that the success of UN management is highly determined by the integrity of the apparatus, the quality of the internal control system, transparency of reporting, and information technology support. The application of the principle of stewardship is expected to be able to encourage accountable and sustainable management of the United Nations as part of efforts to increase Regional Original Revenue.

Taxes

According to Faruq et al. (2024), taxes are mandatory contributions paid by individuals and entities to the state, which are coercive based on laws and regulations, without direct compensation, and are used to finance public expenditures for the sake of common prosperity. Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) defines tax as "mandatory contributions to the Region owed by individuals or entities that are coercive under the Law, by not receiving direct rewards and used for Regional needs for the greatest possible prosperity of the people".

Types of Taxes

- a. Income Tax (PPh)
- b. Value Added Tax (VAT)
- c. Sales Tax on Luxury Goods (PPnBM)
- d. Export and Import Tax

**Regional Taxes**

According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law), regional taxes are "individuals or entities that are coercive based on the Law, by not receiving direct rewards and used for Regional needs for the greatest possible prosperity of the people". This definition is also affirmed in Bandung City Regional Regulation Number 1 of 2024, which regulates the implementation of tax collection at the regional level.

Regional Original Revenue (PAD)

Regional Original Revenue (PAD) is income obtained by local governments and collected based on Regional Regulations, in accordance with the provisions of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). The PAD includes:

- a. Regional Taxes
- b. Regional Retrubustion
- c. Results of segregated regional wealth management
- d. Other legitimate local revenue

Land and Building Tax (PBB)

Rural and Urban Land and Building Tax (PBB P2) is a tax on land and/or buildings owned, controlled, or utilized by individuals or entities, except for certain objects such as protected forest areas, plantations, and mining. This definition was adopted in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) which updated the previous provisions.

Government Accounting

Government accounting is an accounting system specifically designed to record, classify, analyze, and present financial transactions in the public sector, especially central and regional governments. According to Government Regulation No. 71 of 2010, accounting is defined as the process of identifying, recording, measuring, classifying, summarizing financial transactions and events, presenting reports, and interpreting the results (Government Regulation No. 71 of 2010, Article 1 paragraph 2). Government accounting also plays a strategic role in the budget cycle. Reports such as the Budget Realization Report (LRA), Balance Sheet, and Operational Report are compiled to describe how the budget is implemented and public resources are used.



Government accounting is the main foundation in the public sector financial reporting system that functions to support transparency and accountability in government administration. Through the application of government accounting, all state and regional revenues and expenditures can be recorded systematically and can be audited. The Conceptual Framework of Government Accounting Standards emphasizes that government accounting aims to provide information on the source, allocation, and use of economic resources as well as the level of adherence to the set budget (Government Accounting Standards Committee, 2025).

Government Accounting Standards

Government Accounting Standards (SAP) are a set of accounting principles used in the preparation and presentation of public sector financial statements. SAP is regulated in Government Regulation Number 71 of 2010 as a follow-up to the mandate of Law Number 17 of 2003 concerning State Finance. The main objective of SAP is to create uniformity and improve the quality of government financial information, thereby supporting transparency and accountability in state and local financial management (Government Regulation No. 71 of 2010, Article 1, paragraph 3).

Government Accounting Standards (SAP) consist of two bases, namely the cash to accrual basis and the accrual basis. The cash-to-accrual basis is used as a transition stage, where income and expenditure are recognized on a cash basis, while assets, liabilities, and equity are recognized on an accrual basis. Furthermore, accrual-based SAP recognizes all elements of financial statements at the time of transactions without paying attention to cash flow (Government Regulation No. 71 of 2010).

SAP is determined by the Government Accounting Standards Committee (KSAP) and outlined in the Government Accounting Standards Statement (PSAP), which is equipped with a Conceptual Framework as a guideline in the preparation and resolution of government financial reporting problems (Government Accounting Standards Committee, 2025).

Theoretical Framework

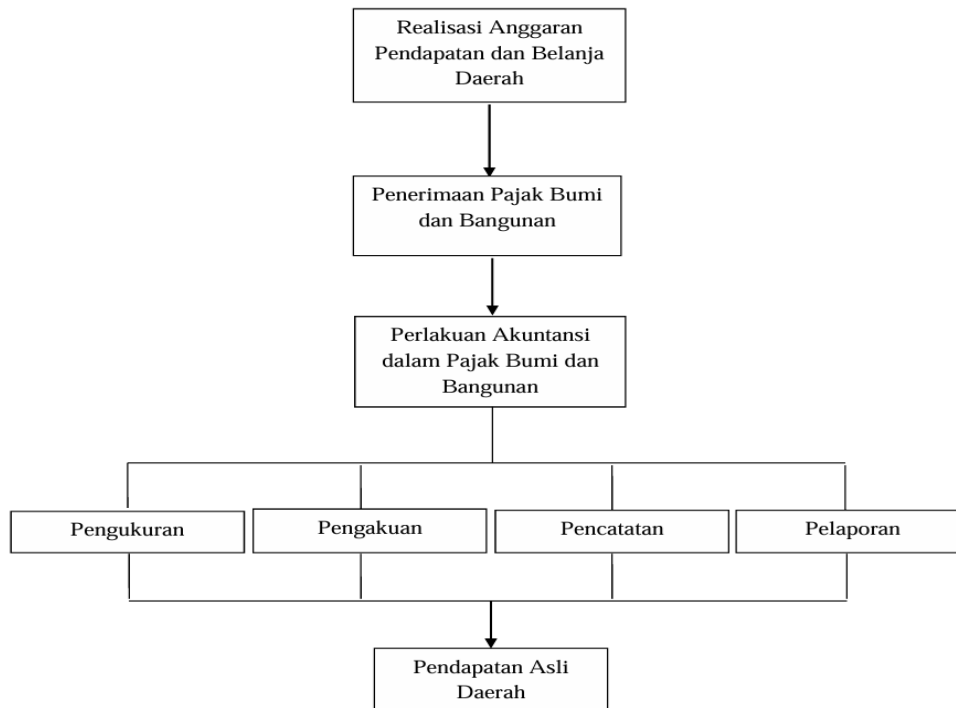


Figure 1.
Theoretical Framework

The flow of thought started from the Realization of the Regional Revenue and Expenditure Budget (APBD), which reflects the overall regional fiscal planning and achievements. The realization of the APBD is then elaborated into the Land and Building Tax Revenue (PBB-P2) component, where the amount of revenue is influenced by factors such as the accuracy of NJOP recording, applicable rates, taxpayer compliance, and the effectiveness of the collection process. Furthermore, PBB-P2 receipts are processed through four stages of accounting treatment: first, the measurement of PBB payable with the formula $(NJOP - NJOPTKP) \times \text{tariff}$; second, income recognition based on cash in and changes in tax receivables; third, recording transactions into the regional financial information system; and fourth, reporting of PBB-P2 values in the PAD Realization Report.

The final result of this series of processes is Regional Original Revenue (PAD), where the accuracy and transparency of PBB-P2 reporting directly determine the quality of PAD information and the potential for optimizing the fiscal capacity of the Bandung City Government.



RESEARCH METHOD

This study uses a qualitative descriptive approach with the aim of systematically describing the accounting treatment of Rural and Urban Land and Building Tax (PBB-P2) revenues and its contribution to Regional Original Revenue (PAD) in the Bandung City Government. The research was carried out at the Regional Revenue Agency (Bapenda) of Bandung City in the April-August 2025 period. The data used includes primary data obtained through structured interviews with purposively selected informants, namely employees who are directly involved in the management and reporting of PBB-P2, as well as secondary data in the form of Budget Realization Reports, Regional Financial Statements, target and realization data of PBB-P2, as well as related laws and regulations. The data collection technique was carried out through documentation studies and interviews, with instruments in the form of interview guides and document checklists. The validity of the data is ensured through source triangulation, increased diligence, member checks, and trail audits. Data analysis is carried out descriptively through the stages of data reduction, data presentation, and conclusion drawing by comparing empirical findings with applicable regulatory provisions and accounting standards (Sugiyono, 2021).

This study uses purposive sampling techniques to determine the main informants. The criteria for selecting informants are as follows:

- Have experience or strategic position in managing Rural and Urban Land and Building Tax (PBB-P2) revenue within the Bandung City Government.
- Directly involved in the process of accounting recording, financial reporting, or PBB-P2 collection.
- Know the policy and implementation of Government Accounting Standards (SAP) in PBB-P2 revenue.
- Willing to be a resource person in a research interview.

The main informants in this study are as follows:

- Head of PAD 2
- Head of UN Sub-Division
- Tax Verifier of the UN Subfield
- Executive staff in the UN Subfield
- Treasurer of the recipient of the Finance Subdivision



RESULTS AND DISCUSSION

Data Description

Analysis of Realization in Land and Building Tax Revenue (PBB-P2)

Table 1
Effectiveness of PBB-P2 Revenue in Bandung City

Year	Target (Rp)	Realization (Rp)	Percentage
2021	500.000.000.000	509.496.403.325	101,90%
2022	670.000.000.000	540.748.322.589	80,71%
2023	550.000.000.000	541.961.881.323	98,54%
2024	600.000.000.000	542.263.004.405	90,38%

Based on data on the Table of Rural and Urban Land and Building Tax (PBB-P2) of the City of Bandung for the 2021-2024 period, it can be seen that the level of tax collection effectiveness fluctuates from year to year. In 2021, the effectiveness of the collection was in the very effective category, which was demonstrated by the realization of revenues that exceeded the budget target. This achievement indicates the success of the tax collection strategy supported by increasing taxpayer compliance and optimizing payment systems and facilities.

However, in 2022 there was a significant decrease in effectiveness, marked by the realization of revenues that have not reached the target. The decline shows that there is a discrepancy between the determination of targets and the real potential of taxes, and is influenced by external factors in the form of socio-economic conditions of the community. In addition, administrative and technical constraints, such as the distribution of Tax Payable Notices (SPPT), also contributed to the decline in collection performance.

In 2023, the effectiveness of PBB-P2 collection has again increased, although the realization of revenue has not fully reached the target. This condition reflects improvements in regional tax management through strengthening internal coordination, improving service quality, and utilizing electronic payment channels. Furthermore, in 2024 the effectiveness of the collection will decrease slightly, but it is still in the effective category. This shows that the performance of PBB-P2 collection has not been completely stable and is still influenced by internal and external factors.

Overall, fluctuations in the effectiveness of PBB-P2 revenues during the 2021–2024 period indicate that local governments have made efforts to manage regional taxes accountably, but still require a more consistent and adaptive strategy. These efforts need to be directed at setting more realistic targets,



improving the quality of tax administration, and strengthening taxpayer education and participation to support the sustainability of Regional Original Revenue revenues.

Analysis of Accounting Treatment at the Regional Revenue Agency (Bapenda) of Bandung City

Table 2.
Journal of Cash Receipts on Rural and Urban Land and Building Tax (PBB-P2) of the Bandung City Regional Revenue Agency

Date	Evidence No.	Account	Description	Debit	Credit
January 3, 2024	NOTE NO.24/NT-NK/2024	4.1.01.15 .01.0001	Cash at the Treasurer of Rural and Urban Land and Building Tax Revenue (Regular PBB Revenue)	1.808.146,00	1.808.146,00
January 4, 2024	NOTE NO.25/NT-NK/2024	4.1.01.15 .01.0001	Cash at the Treasurer of Rural and Urban Land and Building Tax Revenue (Regular PBB Revenue)	2.291.321,00	2.291.321,00
January 5, 2024	NOTE NO.134/NT-NK/2024	4.1.04.12 .15.0001	Cash at the Treasurer of PBB-P2 Fine Revenue (Land and Building	649.775,00	649.775,00



			Tax Fine Receipt)		
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The implementation of accrual-based Government Accounting Standards (SAP) in recording Rural and Urban Land and Building Tax (PBB-P2) revenues by the Bandung City Government is a strategic effort to increase transparency and accountability in regional financial management. Through the application of accrual-based SAP, every tax revenue transaction is recorded systematically, well documented, and recognized at the time of the transaction, thus supporting the presentation of reliable and accountable financial statements.

In order to support the optimization of PBB-P2 collection, the Bandung City Regional Revenue Agency (Bapenda) implements various strategies that include the timely issuance and distribution of SPPT, the implementation of counseling and socialization to the community, the provision of incentives to compliant taxpayers, and active collection of delinquent taxpayers. These efforts aim to increase taxpayer awareness and compliance while strengthening the effectiveness of regional tax administration.

In addition, the Bandung City Government provides a variety of payment channels, both conventional and digital, through partner banks, post offices, retail outlets, e-commerce platforms, digital wallets, QRIS, virtual accounts, and the official Bapenda application. The diversity of payment channels provides easy access for the public and contributes to increasing the efficiency and speed of the tax payment process.

Every payment transaction made by taxpayers is recorded automatically and in real time through the Land and Building Tax Management Information System (SIMPBB). The transaction data then becomes the basis for accounting recording and revenue recognition in accrual-based regional financial statements. Overall, the implementation of the PBB-P2 payment and recording system in the city of Bandung reflects the efforts of the local government in building a modern, responsive, and accountable tax system to support the optimization of Regional Original Revenue and sustainable regional development financing.

Analysis of the Realization of Land and Building Tax Revenues That Have Not Reached the Target in the City of Bandung

Based on the data in Table 4.1, the Bandung City PBB-P2 revenue during the 2021–2024 period shows that the realization of revenue has not fully reached the set target. The realization of revenue only exceeded the target in 2021, while in 2022 to 2024 it is still below the target, although in terms of effectiveness ratio for several years it is classified as effective. This condition indicates that the



effectiveness of tax collection does not always reflect the optimization of the achievement of revenue targets. The non-achievement of the target is influenced by various factors, both technical and social, including obstacles in the distribution of SPPT, low understanding and awareness of taxpayers, limited use of digital payment systems, and changes in the function of tax objects that reduce potential revenue. These findings show that even though the collection system has been run administratively, efforts are still needed to improve in terms of services, socialization, and technology utilization to optimize PBB-P2 revenue.

Analysis of Accounting Treatment of PBB-P2 Receipts by the Regional Revenue Agency of Bandung City

In the management of PBB-P2 revenues by the Bandung City Regional Revenue Agency (Bapenda), it has been carried out in accordance with the principles of accrual-based Government Accounting Standards (SAP). Income recognition is carried out when cash is received at the Regional General Cash Account (RKUD), in accordance with the provisions of regional financial management. Receipt recording is carried out through the SIMPBB application, which is integrated with SIPKD, so that every transaction is recorded automatically and supports the accuracy and reliability of financial reporting. The accounting journal records cash receipts as debits and local original revenue as credits, while late fines are recorded on the penalty revenue account separately. In addition, the provision of various payment channels, both conventional and digital, as well as an automatic confirmation system, improves service efficiency and minimizes recording errors. Overall, the accounting treatment of PBB-P2 receipts in the City of Bandung has reflected transparency, accountability, and compliance with applicable regulations.

CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that the realization of PBB-P2 revenues in the city of Bandung during the 2021–2024 period has not shown consistent achievement of the target, even though in one of the budget years, the realization was able to exceed the target. This condition indicates that the effectiveness of the PBB-P2 collection is still influenced by various administrative, technical, and social constraints. In terms of accounting, the treatment of PBB-P2 revenues has been carried out in accordance with accrual-based Government Accounting Standards (SAP), with recording carried out after cash is received at RKUD through the integrated systems of SIMPBB and SIPKD, thereby supporting transparency and accountability in regional financial



management. The Bandung City Government has also implemented various optimization strategies, including socialization, incentives, active billing, and the provision of various payment channels. In general, the management of PBB-P2 shows a positive direction towards more accountable and efficient regional tax governance, although there is still a need for continuous evaluation and strengthening of strategies.

Based on the above conclusion, the author provides several suggestions that are expected to be considered for the Bandung City Government, especially the Regional Revenue Agency (Bapenda), in order to improve the quality of PBB-P2 management:

- Increase the effectiveness of SPPT distribution evenly and on time through optimizing taxpayer databases and utilizing information technology.
- Develop more intensive and sustainable tax counseling and education programs, targeting all people who are registered as taxpayers as well as groups with low levels of fiscal literacy.
- Encourage the expansion and utilization of digital payment channels, including cooperation with more e-commerce platforms and financial institutions.
- Evaluate and improve the performance of implementing apparatus in the field, especially those in charge of billing and public services.
- Develop a tax information system to be more integrated, responsive, and user-friendly, thereby simplifying the process of recording, reporting, and supervising the realization of PBB-P2 revenues.
- Conduct follow-up studies related to factors that affect taxpayer compliance, including analysis of the influence of incentives, sanctions, and socio-economic conditions of the community. The results of these studies can be the basis for developing more effective policy strategies based on valid data.

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