

Analysis of the Implementation Sipenda Application to Improving Transparency and Accountability of Local Tax Management in North Lombok Regency

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ARTICLE INFO

Keywords: : Management Information System, Transparency, Accountability, Local Taxes

Received : 24, October

Revised : 26, November

Accepted: 28, December

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ABSTRACT

This research was conducted to find out how the implementation of the SIPENDA application improved the transparency and accountability of local tax management in North Lombok Regency. This research uses a qualitative descriptive approach with data collection techniques in the form of observation, interviews, and documentation. Data in this study is from interviews with people who are direct users of the Sipenda application. the result of implementation of a management information system through the SIPENDA application at the Regional Revenue Agency of North Lombok District has succeeded in increasing transparency and accountability in local tax management through the implementation of a digital-based management system, which is characterized by an increase in the realization of local own-source revenue.

INTRODUCTION

Indonesia is an autonomous region in accordance with *Undang-Undang Nomor 23 Tahun 2014 Tentang Otonomi Daerah*. Regional autonomy is the right, authority, and duty of autonomous regions to regulate and manage their own government affairs and the interests of local communities within the unitary state system of the Republic of Indonesia. With the enactment of this regulation, regions can manage their own financing and funding for the development of their own regions. One of the objectives of granting autonomy to districts is to reduce existing disparities by giving them the independence to be responsible for their own regional needs, including the improvement of regional finances (Heryati, 2022). Therefore, local governments must try to explore the potential that exists in their area to develop and advance the region. One way to achieve this is to optimize the sources of income owned by the region; the result of the regional potential that has been collected is called local own-source revenue.

Local own-source revenue consists of the total of various revenue items, including revenue from local taxes and retribution. Local own-source revenue also includes non-tax revenue from the profits of locally owned enterprises, as well as revenue from investment and management of natural resources (Nasir, 2019). In 2020, the local own-source revenue of North Lombok Regency decreased until 2021, and in 2023, the local own-source revenue of North Lombok Regency started to increase from the previous IDR 61 billion to IDR 172 billion, exceeding the set target. The local own-source revenue that has the most significant contribution is local taxes. The following are the data on the realization of local tax revenue in North Lombok Regency

Table 1. Realization of Local Tax Revenue

| Year | Realization of Local Tax Revenue (IDR) |
|------|--|
| 2019 | 83.896.563.720,00 |
| 2020 | 36.083.644.392,00 |
| 2021 | 25.512.304.152,00 |
| 2022 | 56.405.483.719,00 |
| 2023 | 123.618.721.538,03 |

Source: <https://lombokutarakab.bps.go.id/>

From the data, the realization of local tax revenue experienced a decline from 2019 to 2020 of 56%. The decline occurred due to the COVID-19 pandemic, so it was constrained in the tax collection process by the local government. The decline continued until 2021, but in 2022, the realization of local tax revenue managed to increase again, until it continued to increase significantly in 2023 by 119.16%. A significant increase makes the revenue target set for 2024 higher than the previous year. The local tax revenue target is set based on the potential tax that can be generated. According to (Suryaningsih, 2023), the local tax potential is the main source of local revenue owned by an area.

North Lombok Regency is the youngest region in West Nusa Tenggara Province, which has various potential tax revenue, one of which is in the tourism sector. North Lombok Regency has the international scale of Gili Tramenas tourism, consisting of Gili Trawangan, Gili Meno, and Gili Air, with many foreign tourists visiting the three Gili's. This can increase revenue from hotels and restaurants, which can affect the amount of tax to be paid. With this potential, the Regional Revenue Agency (BAPENDA) created a management information system to manage these local taxes. This information system is called "SIPENDA."

Sipenda is a local tax information system designed by the North Lombok government to manage local tax revenue in accordance with the law. This system supports the process of collecting local taxes and retribution automatically, and in real time through features such as *E-NPWPD*, *E-SPTPD*, *E-BILLING*, *E-SKPD*, and *E-REPORTING*. The existence of these features is proof of the management carried out by BAPENDA in order to provide transparency in tax management. Sipenda can also be integrated with various other applications that support cashless transactions and guarantee the security of the data presented to facilitate monitoring and evaluation. This proves that the application is responsible for fast and accurate management decisions. However, this application is still under development, as it is a newly launched application by BAPENDA, so there are still bugs in the system.

Applications implemented by The Regional Revenue Agency (BAPENDA) can provide convenience in local tax management. Local tax management includes data collection, registration, reporting and local tax services. Several previous studies have examined the impact of the use of information systems on transparency and accountability in the public sector. Research conducted on the transparency and accountability of village financial management using the Siskeudes application shows that the use of applications can provide transparency and accountability in financial reporting (Mardaw et al., 2022; Milenia et al., 2022; Murtiani et al., 2023). Research conducted by (Yuledi, 2024) on the application of digitalization in local tax management states that the government's efforts in implementing digitalization in local tax management have been transparent and accountable in order to successfully increase regional revenues. The application of a digital-based tax information system benefits both the public and tax officials by simplifying the process of accessing and providing tax services.

The information system implemented by each local government certainly has a positive impact and convenience in regional management. If the SIPENDA application is used properly, it will facilitate the process of collecting tax payments and managing other tax administration to achieve transparency and accountability. Therefore, this research was conducted to find out how the implementation of the Sipenda application improves transparency and accountability in local tax management in North Lombok Regency. Does the Sipenda application play a role in the realization of transparency and accountability in local tax management? Based on this, this research was prepared with the title Analysis of the Implementation of the Sipenda

Application in Increasing Transparency and Accountability of Local Tax Management in North Lombok Regency.

LITERATURE REVIEW

Stewardship theory

Stewardship theory describes a condition in which managers are not driven by personal goals but are more focused on achieving the main results that prioritize the interests of the organization according to (Donaldson and Davis, 1989, 1991) in (Milenia et al., 2022). The use of stewardship theory focuses on the view of the manager, in this case the local government, as a steward who is motivated to work for the stakeholders in question, the taxpayers, rather than for personal gain. The implementation of management information systems through SIPENDA reflects the efforts of the local government to proactively manage local taxes in a more transparent and accountable manner. This theory also emphasizes that the trust and responsibility given to the government will be properly managed to achieve optimal results for taxpayers, increase efficiency, and strengthen taxpayers' confidence in local tax management.

Local Tax

In the implementation of local government, local taxes play an important role as one of the sources of local revenue. Local taxes are a significant component in the structure of the Regional Revenue and Expenditure Budget. Taxes are mandatory contributions paid by individuals or organizations to the government in charge of collecting them. This tax has an impact on economic decisions and is an important source of state revenue to finance government spending (Pazdzior et al., 2024). According to *Undang – undang Nomor 28 Tahun 2009 tentang Pajak* states that regional taxes are “... mandatory contributions to the regions owed by individuals or entities that are compelling based on the law, with no direct reward, and are used for regional purposes for the greatest prosperity of the people.” The types of taxes levied by the regions consist of regional taxes and local taxes. Regional taxes consist of *pajak kendaraan bermotor* (Motor Vehicle Tax), *Bea Balik Nama Kendaraan Bermotor* (Motor Vehicle Title Transfer Fee), *Pajak Bahan Bakar Kendaraan Bermotor* (Motor Vehicle Fuel Tax), *Pajak Air Permukaan* (Surface Water Tax), *Pajak Rokok* (Cigarette Tax). Meanwhile, the types of local taxes are *Pajak Hotel* (Hotel Tax), *Pajak Restoran* (Restaurant Tax), *Pajak Hiburan* (Entertainment Tax), *Pajak Reklame* (Billboard Tax), *Pajak Penerangan Jalan* (Street Lighting Tax), *Pajak Mineral Bukan Logam dan Batuan* (Non-Metal And Rock Tax), *Pajak Parkir* (Parking Tax), *Pajak Air Tanah* (Groundwater Tax), *Pajak Sarang Burung Walet* (Swiftlet Nest Tax), *Pajak Bumi dan Bangunan Perdesaan dan Perkotaan* (Land And Building Tax), and *Bea Perolehan Hak atas Tanah dan Bangunan* (Land And Building Acquisition Duty).

Management Information System

Information systems are a series of integrated components in an institution that function to manage daily transaction data and produce information that is useful for the decision-making process (Susanto & Bong, 2019). Management information system is an integrated system of people and machines to present information to support operations, management and decision-making processes in an organization (Rochaety, 2017). According to (Tray et al., 2020), business productivity cannot be achieved simply by technological advancement or the amount of investment. The efficiency of information technology systems can only provide results if there is a high level of efficiency of the people who use the system (Rulandari et al., 2022).

Transparency

Transparency is the delivery of information openly and honestly to all parties who need the information (Murtiani et al., 2023). Transparency in the public sector includes the openness of the government in delivering precise, accurate, and easily accessible information related to policies, budget management, and decision-making processes (Sari & Muslim, 2023). This is important to increase accountability and build public trust. Transparency in the use of applications in the public sector is measured by indicators proposed by (Hasliani & Yusuf, 2021):

1. The availability of clear information about payment procedures, registration, fees and transaction records.
2. The existence of access that is easily accessible, transparent, accurate, and timely.

Accountability

Accountability is the responsibility to provide an explanation or report of an organization's performance and actions to those authorized to hold it accountable (Murtiani et al., 2023). Accountability is a form of government transparency that creates good performance, including in tax administration (Milenia et al., 2022). The accountability indicators used in this study are based on research conducted by (Maharani & Akbar, 2020):

1. Vertical accountability is a form of management accountability that is given to a higher authority, such as work units (agencies) that are responsible to the local government, and then the local government is responsible to the central government.
2. Horizontal accountability is the accountability given to the community. This form of accountability is carried out as a form of responsibility for the implementation of the duties or powers obtained by the government from the community.
3. The quality of human resources has an important role in the utilization of technology in tax management, which has an impact on the quality of reporting and local tax revenue. The low quality of human resources (HR) can affect accountability, so training and education are needed for mastery of technology. Human resource competence can affect the level of accountability in local tax management.

This study wants to see how the application of Sipenda improves transparency and accountability in local tax management, which will be reviewed in terms of the following indicators:

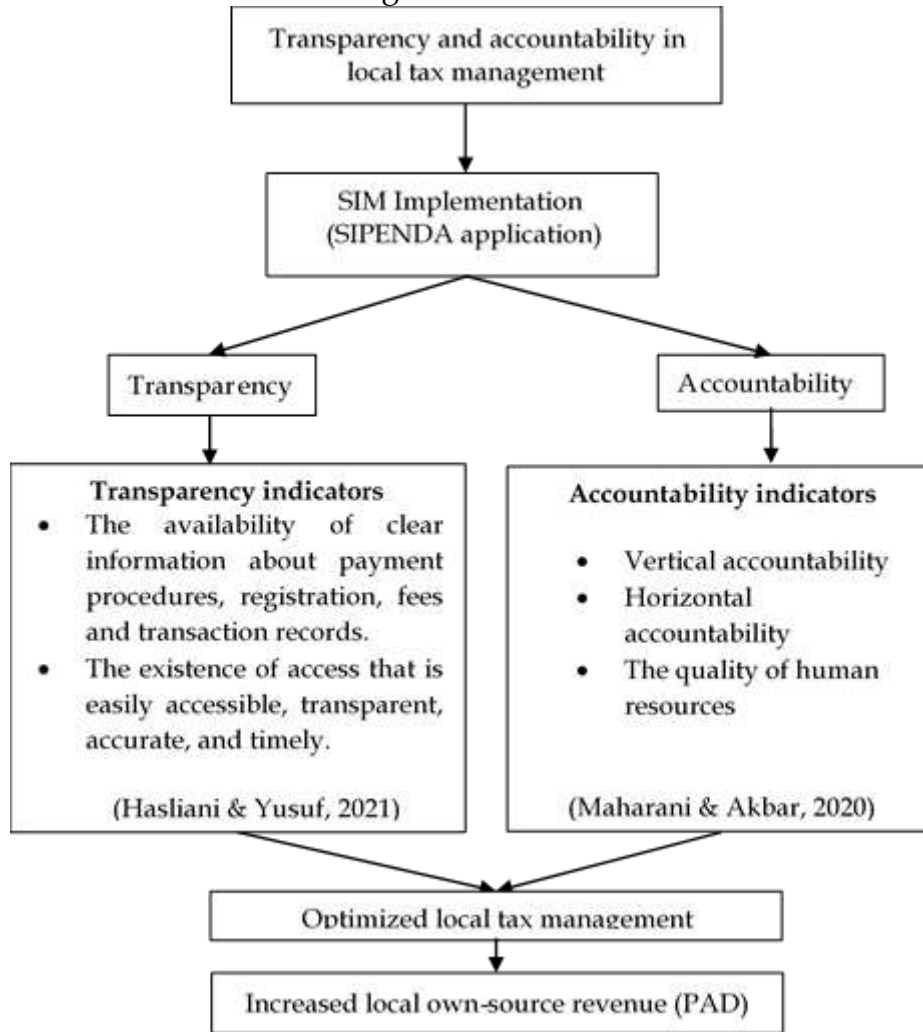


Figure 1. Conceptual Framework

METHODOLOGY

This research employs a qualitative descriptive approach. This method is used to analyze more deeply the implementation of the SIPENDA application in increasing transparency and accountability in local tax management in North Lombok Regency. This research focuses on describing and explaining in depth the phenomena or problems that occur in human groups, objects, conditions, systems of thought, or current events (Ahmad & Muslimah, 2021). The data collection techniques employed included observation, interviews, and document analysis. The data presented in this study were obtained from primary sources, namely interviews with informants who are directly involved in using the Sipenda application. Secondary data, including reports on the realization of local tax revenues. The research was conducted at the Regional Revenue Agency of North Lombok Regency, West Nusa Tenggara. The selection of this research site was based on the duties and functions of the BAPENDA in managing local taxes and retribution. The data analysis technique used by researchers is the data

analysis technique used by Miles and Huberman, which is data collection, data reduction, data presentation, and conclusion making.

RESEARCH RESULT

The Regional Revenue Agency of North Lombok Regency has developed a management information system for the management of local taxes, namely the Sipenda application. The Sipenda application is a web-based application designed to automate and improve the efficiency of the digital reporting and payment of taxes. Prior to the implementation of this application, taxpayers were required to submit their income data, such as bills or payment receipts, directly to the KLU BAPENDA office. This process was inefficient in terms of time. The release of this application is anticipated to improve efficiency for both taxpayers and officers. Based on this, the North Lombok Regional Revenue Agency initiated the development of the application in late 2023 and commenced active use on July 25, 2024.

The Sipenda application enables the real-time and accurate reporting and payment of local taxes. The application was designed by the local government of North Lombok Regency and is accessible to internal BAPENDA officers and taxpayers. In the course of its development, the application has benefited from the input of banking institutions, such as Bank NTB and Bank BNI, which have supported the implementation of payment features through virtual accounts, which represent a key feature of the application. In addition, the primary objective of developing this application is to improve the regularity of recording taxpayer data and reporting and provide convenience in making tax payments online. Once this application is actively used, reporting data and tax revenues will be more accurate and easier to manage. Based on this, the report data on the realisation of local tax revenues in the tourism sector in 2024 shows that tax revenues are increasing.

Table 2. Realization of Local Tax Revenue 2024

| Month | Hotel Tax | Restaurant Tax |
|-------|----------------------|---------------------|
| Jan | Rp 5.880.986.679,08 | Rp 3.054.263.227,00 |
| Feb | Rp 4.396.971.018,50 | Rp 2.894.119.493,00 |
| Mar | Rp 5.469.590.992,50 | Rp 3.895.387.020,00 |
| Apr | Rp 4.625.830.070,00 | Rp 3.845.332.195,00 |
| Mei | Rp 6.136.971.342,40 | Rp 4.014.657.106,00 |
| Jun | Rp 7.655.817.014,00 | Rp 5.165.439.819,20 |
| Jul | Rp 8.762.734.933,82 | Rp 4.737.430.463,50 |
| Agu | Rp 12.301.630.323,30 | Rp 6.547.209.325,00 |
| Sep | Rp 13.828.151.008,50 | Rp 8.379.188.546,00 |

Source: Bapenda Kabupaten Lombok Utara

This application has been actively used for hotel and restaurant tax payments. Based on Table 2, there is a drastic increase after using the application from August to September. These revenues increased by 40.3% for hotel tax and by 38.2% for restaurant tax. Two months after the application started to be actively used, there was already a drastic increase in revenue.

Transparency of SIPENDA Application Implementation on local tax management

As explained by (Hasliani & Yusuf, 2021), accountability can be measured using the following indicators:

a) Availability of clear information

Before the Sipenda application was officially launched for use by the public/taxpayers, BAPENDA had carried out a socialization of taxpayers on the Sipenda application and how to use it. This socialization is carried out so that taxpayers can get to know the new application and understand how to use it. During the socialization, the BAPENDA Lombok Utara also provided guidance on the process of reporting and paying taxes that can be done through the application. The purpose is to help taxpayers be better prepared to use Sipenda to pay their tax.

"Yesterday there was a socialization in 2023, we conveyed there about the procedures to use the application. From how to register, to how to continue reporting, to how to pay, we explained it and they really feel very helpful with the features of this application."

The socialization conducted by the local government to introduce taxpayers to the procedures for using the application, from the registration process to the payment process, received a very positive response from taxpayers, where they felt that this application made it easier for them to pay their tax obligations. With the self-assessment upload feature, this application is able to provide transparency to taxpayers by uploading data independently, thus speeding up and simplifying the tax administration process.

"Actually, this application makes it very easy for us, because the system is self-assessment upload. We upload the bill to the system, and after it is approved, the nominal payment will appear."

In this self-assessment upload system, taxpayers can upload their data such as invoices, receipts and business turnover directly into the application. The uploaded data is checked and then verified by the tax officer. After verification, the payment amount is automatically displayed, and taxpayers can make payments through a virtual account. This system is able to provide transparency for taxpayers with BAPENDA, as details of the amount paid by taxpayers are automatically listed in the application. Taxpayers can also receive Surat Setoran Pajak Daerah (SSPD) and Surat Pemberitahuan Pajak Daerah (SPTPD) directly through the application, without having to go to the BAPENDA office. Before the existence of Sipenda, taxpayers had to come to the BAPENDA office to report their turnover manually. However, with this application, the reporting process for taxpayers has become easier.

"Actually, the function of this application is that taxpayers don't have to report again when they have paid, the model is that they transfer to our account, before there was an application they first had to report to the office 'sir, I have paid', then when they use this SIPENDA they don't have to report, so automatically in the application we know that they have paid. They also immediately get SSPD SPTPD directly in one, no need to come here to report".

With these features, of course, it saves time and also makes the administrative process more transparent and accountable, so it can provide convenience for taxpayers and can increase the number of new taxpayers registered.

b) Accessible, accurate and timely.

The Sipend application has been created to facilitate taxpayers in fulfilling their tax by providing accessibility so that it can be accessed anytime and anywhere. This application is designed to be flexible and can be used on different devices, both smartphones and computers. With this convenience, taxpayers are more active in fulfilling their tax because they have direct access to personal tax data recorded in the system. The application also provides information related to their tax status through the email platform, such as when there are unclear data or data discrepancies, so that taxpayers can immediately confirm and correct.

"Yes, it can be accessed at any time. This convenience is actually very supportive of transparency because taxpayers have direct access to their data. So if something is unclear or wrong, they can know and confirm it immediately. So they don't have to go far to report; all the data is in the system, so it can be more accurate."

In addition to easy access, BAPENDA officials also conduct regular monitoring to ensure that the data uploaded by taxpayers is accurate. This monitoring process includes the verification of taxpayers' data, both at the time of registration and at the time of tax payment. The uploaded data is first verified by officers from the regional tax administration department to avoid errors in data collection and payment.

"The accuracy is that we have what is called monitoring. So every taxpayer who pays or from registration, every taxpayer who registers, we verify the name, so every recadata they send, we verify here, and we check the data whether it is correct or not. If it is correct, we approve it, but if there are data errors, we send it back to the taxpayer, reject the data, and ask the taxpayer to correct it."

With good data access and accuracy, this application can reduce delays in tax payments. The system automatically sets the payment deadline each month. If there is a delay, the system detects it immediately, so there is no reason for taxpayers to miss the payment deadline.

"In the third month there was a late payment due to a system error; the system had an error that we should have paid on the 10th, so we paid on the 28th and we still got the penalty."

With the automation in the Sipenda application that can detect delays, taxpayers are expected to become more disciplined in paying their tax.

Accountability of SIPENDA Application Implementation on local tax management.

As explained by (Maharani & Akbar, 2020), that the measurement of accountability can be done with the following indicators:

a) Vertical Accountability

This application is designed to facilitate reporting and accountability from the Regional Revenue Agency (BAPENDA) to the local government of North Lombok Regency. Sipenda can be accessed by agencies related to regional finance, such as BKAD. Therefore, this application provides convenience for accountability from Bapenda to BKAD so that the inspection process becomes easier and more accurate. This application has been designed in accordance with applicable regional and central regulations so that local tax reporting is organized. When making local tax reports, the application will automatically record every tax transaction that enters the BAPENDA bank account. As a result, reporting data cannot be modified by officials, thus making data integrity more secure. This feature makes it easier for officials to make reports that need to be reported to the local government.

"Because here we are from the employee's side, we cannot change the revenue. So when taxpayer pays, it goes directly into the report."

The resulting report can also be downloaded directly from the application, providing efficiency for officials in reporting on the realization of local tax revenue as accountability to the local government.

b) Horizontal accountability

The Sipend application is also designed to increase the accountability of the local government to the taxpayers. In this application, taxpayers can easily know their payment history in detail to provide transparency to taxpayers for the payments they have made.

"For example, a hotel owner has three hotels that are taxpayers, now, by using this application, the owner can pay directly, and it will be detailed which hotels have been paid."

In addition, BAPENDA's effort is to receive feedback from taxpayers, which aims to improve the application system that has been compiled. In order to improve services, BAPENDA officials distributed questionnaires through the Google Form platform as a forum to collect criticisms and suggestions from taxpayers. Through this questionnaire, BAPENDA received various feedback that helped identify user problems. Currently, one of the main problems for taxpayers is the limited choice of banks for tax payments.

"After the implementation of this application, we will give you a Google form, if you want to criticize, please do so. In the beginning, we only used NTB Bank, the criticism is more to add more banks. The average taxpayer has Mandiri Bank, BRI Bank, BNI Bank, and BCA Bank. They want us to add for payment, yesterday it was with BNI Bank but not yet connected, maybe around November it will be able to make payments with BNI Bank. There are already payments, but with NTB Bank."

BAPENDA was quick to respond internally to criticism and suggestions from taxpayers. Currently, BAPENDA has been working with various banks to improve the payment system so that taxpayers can make transactions through various national banks. In addition, taxpayers can also contact BAPENDA through the WhatsApp platform if there are problems with the application system.

"Taxpayers contact us if there are problems, and we immediately tell them to WA, if there are difficulties or problems, maybe they can contact us."

BAPENDA's efforts to provide this support and assistance so that taxpayers better understand how to use the application so that the process of registering, reporting, and paying taxes that they do can be used properly.

c) Quality of Human Resources

The quality of human resources (HR) is one of the most important parts in the use of technology, especially in public sector organizations. With the use of information technology, it becomes more efficient, especially in local tax management, which affects the quality of reporting and local tax revenue. In this application, internal users consist of Admin and Super Admin. These roles are divided so that each function in the application can work smoothly, where each user has different responsibilities and access to managing data.

In order to support a more effective use of the application, the managers have attended technical training on the use of this application so that they are able to operate the Sipend application properly. This training aims to improve the manager's ability to use the application. However, there are still some obstacles or problems. In order to overcome these problems, the manager contacts directly the vendor responsible for the development of this application.

"Yes, we can, if there are problems like this, we can contact the vendor via SMS."

By directly communicating with the vendor, the manager can quickly resolve various issues so that the application continues to run smoothly and does not disrupt the reporting process or services to taxpayers. This also helps to strengthen accountability and transparency, as any problems affecting users of the SIPENDA application can be resolved immediately and ensure smooth use of the application.

DISCUSSION

This study analyzes the implementation of the Sipenda application in tax management in North Lombok Regency. Sipenda is designed as a management information system that facilitates digital tax payments, which provides easier and more transparent access to information for taxpayers and increases accountability in local tax management. Based on research (Saifuddin, 2020), the application of information systems in tax services can be an important factor in increasing local revenue (PAD). In its development, Sipenda is working with various parties, including banking institutions, to optimize features such as virtual accounts that facilitate digital payment transactions. This represents the government's commitment as a manager focused on public services and building taxpayer confidence in local tax management. As mentioned by millennia,

stewardship theory puts forward common interests rather than personal interests; this makes the steward (government) prioritize and maximize the organization and is motivated to act in the best way for the principal (taxpayer).

This research has identified a form of transparency generated by the Sipend application, which includes the ease with which taxpayers can access tax information through the self-assessment upload system. This feature allows taxpayers to upload data independently and access important documents, such as the Surat Setoran Pajak Daerah (SSPD) and Surat Pemberitahuan Pajak Daerah (SPTPD), without having to come directly to the BAPENDA. This application replaces the previous manual system, which was less efficient for taxpayers and tax officials. This is supported by research conducted by (Anindya et al., 2024) in West Lombok district, which states that the elimination of manual tax payments by making tax payments through banks can be monitored in real time, thus increasing the transparency of tax management. The application is also thoroughly socialized so that it can be easily understood by taxpayers, proving that the SIPENDA application has shown the availability of clear information.

The Sipenda application also provides a verification system for each data uploaded by taxpayers and a monitoring mechanism by tax officials, thus increasing the accuracy of tax reporting and payment data, which has a positive impact on increasing local revenue (PAD). Furthermore, accessibility is also a form of transparency. The Sipenda application has demonstrated the availability of clear information and provides easy access. This is in line with research (Murtiani et al., 2023) in Gelangsar Village, West Lombok Regency, which states that the availability of clear information about procedures, costs, and responsibilities, as well as access to information that is easily accessible, freely available, and timely, is included as a form of transparency in the public sector.

Meanwhile, in the aspect of accountability, this application is designed in accordance with applicable regulations, and the reporting of tax revenue realization is carried out systematically and integrated through the application so that the financial reports prepared are accurate and accountable to the local government. The North Lombok Regency Regional Revenue Agency also shows openness by making the details of payment history available to taxpayers and receiving input from taxpayers to improve the quality of Sipendaservices. The positive response from taxpayers shows that the local government is committed to improving the quality of service and the smooth implementation of applications in local tax management. The same thing is also supported in research (Mardaw et al., 2022) on the village of Grati, Lumajang Regency. The use of information systems is able to increase village financial accountability because the resulting financial report is the output of an information system designed in accordance with applicable rules and regulations, so it can be accountable to the government and society.

This research is also in line with the results of several previous studies, such as those conducted by (Hadisantoso & Fitriaman, 2023) in the city of Kendari, (Utami et al., 2023) in the city of Pariaman, and (Hardiansyah & Jaffisa, 2024) in the city of Medan, which concluded that the use of information systems and technology is proven to be able to increase transparency and accountability in regional financial management.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, which show that the implementation of a management information system through the Sipenda application at the Badan Pendapatan Daerah (Regional Revenue Agency) of North Lombok District has succeeded in increasing transparency and accountability in local tax management through the implementation of a digital-based management system, which is characterized by an increase in the realization of local tax revenue. The Sipenda application also provides easier access for taxpayers in uploading data, obtaining information, and making tax payments through the self-assessment upload system and virtual account features, which has a positive impact on increasing the realization of local tax revenue, thus also affecting the local own-source revenue, which is increasing. However, there are still frequent errors in the payment process as the application is still under development. The North Lombok Regency Regional Revenue Agency is still collaborating with banking institutions and providing integrated services to improve the transparency and accountability of the Sipenda application to maximize services to taxpayers.

ADVANCED RESEARCH

This research still has limitations, including that the application is still in the development process and has only been used in hotel and restaurant payments. For future research, it is hoped that it will maximize analysis on all types of local taxes.

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