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STRATEGIC PLANNING WITH ANALITICAL HYRARCHY PROCESS APPROACH FOR OPTIMIZATION MARKET SERVICE RETRIBUTION

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ABSTRACT

This article aims to design a strategic plan in an effort to increase market service fees. The analytical tool used for strategic planning is through the Analytical Hierarchy Process (AHP) approach and the root cause analysis approach. From these two analytical tools it was found that efforts to increase the potential of Regional Original Income (PAD) through optimizing traditional markets have several obstacles, including: changes in the shopping behavior of people who are starting to switch to modern markets, limited budget and human resources in market management, and low awareness of traders to pay levies.

Keywords: market retribution, AHP, strategic planning, revenue

JEL Classification: D73

INTRODUCTION

Regional Original Revenue is one component of regional financial revenue sources, in addition to other revenues. Nevertheless, the proportion of Regional Original Revenue to total revenue is still an indication of the "Degree of Financial Independence of a

Region" (Tang et al., 2017). In order to realize regional autonomy, one of the efforts that must be made is to increase the degree of regional financial independence, in this case, is to increase and optimize regional original income (PAD), which consists of regional tax proceeds, regional companies and other revenues from regional businesses that legitimate (Geovanie, 2021).

In the Covid-19 pandemic situation (McCartney, 2021) which resulted in the decline of various sectors, especially the economic sector, local governments were required to be able to increase their respective regional revenues (Matsuura & Saito, 2022) (Otusanya, 2011). In this case, Kebumen Regency sees the potential that can still be improved from traditional markets. Some of the main issues related to the existence of traditional markets today: 1) Market development (renovation) through the addition of a number of supporting facilities, facilities and infrastructure; 2) Increasing the capacity of related human resources (market managers, traders) so that they are able to optimally develop market functions as one of the backbones of the community's economy; 3) Optimization of function and spatial planning (zoning) which aims to improve the quality of market services, space effectiveness, and increase the market's ability to accommodate the number of traders which aims to make the market more 'lively' and competitive amidst the proliferation of modern markets, malls, supermarkets, and hypermarkets; and 4) Optimizing market revenue to increase Kebumen

Regency's PAD.

Efforts to increase PAD stated that there were 3 (three) things, namely improving management, optimizing regional assets, and increasing investment. One of the things that is prioritized is being able to provide solutions to problems faced by traditional markets. But also by not turning off the presence of modern shops (Juul, 2006). The existence of traditional markets from one side does have many shortcomings, such as its location which sometimes interferes with traffic, slums, lack of order, and others. However, it should be remembered that traditional markets play a significant role in the economy, given that most people still rely on trade through traditional markets. So it is appropriate for the government of Kebumen Regency to pay attention to the existence of this market.

The improvement of the market above is not solely to protect the traditional market with the general public. But also to attract tourists both local and foreign. This is a quite wise step considering that the arrangement is not only aimed at maintaining market continuity but also to increase the economic income of Kebumen Regency. So that the policy is more profitable for many parties. However, revamping the market as above is certainly not easy, because it involves the level of education of the lower classes of society which tends to be low. In addition, the pattern of community habits is also an obstacle to market arrangement (Janeba & Osterloh, 2013).

Market revenue potential from an economic perspective is defined as market revenue potential as a commercial area that is fully managed with a business concept. The market is managed as a commodity that is able to provide benefits not only for traders but also for the government. In the market area, various facilities have been provided to support the convenience of traders and increase their commercial value, however, current market conditions are still unable to increase PAD. Therefore, it is hoped that through this study it will be possible to better map out the potential market income, so as to increase PAD.

LITERATURE REVIEW

Regional levies are regional levies as payment for services or the granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. Regional

levies in the Regional Original Revenue group include General Service Retribution, Business Services Retribution, and Certain Licensing Retribution. The characteristics inherent in the regional levies currently levied in Indonesia are as follows 1) Retribution is a levy that is levied based on the relevant local laws and regulations; 2) The proceeds from the levy will go to the local government treasury; 3) The party who pays the levy gets a counter-achievement (reward) directly from the local government for the payment made; 4) Retribution is payable if there are services provided by the local government that are enjoyed by individuals or entities; 5) The sanctions imposed on user fees are economic sanctions, namely if they do not pay the user fees, they will not receive services provided by the local government.

Market Service Charges, a levy is levied on services/use of market facilities managed by the Regional Government. The object of market service retribution is the provision of traditional/simple market facilities, in the form of courtyards, stalls, kiosks and market facilities/infrastructure managed by the Regional Government, and specifically provided for traders. The subject of market service retribution is an individual or entity that uses/enjoys the services of market facilities in the market area. Mandatory market service levies are individuals or entities which, according to the provisions of the levy laws and regulations, are required to pay market service levies.

Performance relates to: First, aspects of input or resources, such as (1) employees (HR); (2) budget; (3) facilities and infrastructure; (4) information; and (5) organizational culture. Second, related to the management process (1) planning; (2) organizing; (3) implementation; (4) budgeting; (5) supervision; (6) evaluation. In addition to these internal factors, it is also necessary to pay attention to aspects of the external environment that directly or indirectly affect performance, such as political, economic, socio-cultural, and technological conditions, as well as parties related to the provision of inputs, such as taxpayers/ retribution, policy makers and so on. Each of the above aspects has the same potential to emerge as a dominant factor affecting organizational performance, both positively and negatively.

Through the concept of performance budgeting, regions are required to be able to optimize the revenue of Regional Original Revenue (PAD). One type of PAD

that allows for increased revenue in Kebumen Regency is market retribution, so it needs to be carefully studied and calculated the potential for existing market levies to increase its revenue.

Salusu (2015) explains that strategic management discusses the relationship between organizations and the environment, both internal and external. Strategic management feedback can provide instructions for executives in trying to influence and control the environment not only to react to it, so that the organization is still able to control the direction of its journey towards the desired goals. Blakely (1989: 44) argues that tax policy has always been a major component of economic development policy. In practice in Indonesia, the main sector that contributes the most to regional financial capacity in general is the regional tax and levy sector.

Based on this opinion, the market management agency as an organization that is the coordinator of regional financial management in general, and regional taxes and levies in particular also needs to establish a strategic management to deal with changes that occur continuously. Through strategic management, internal and external factors that are owned by market management organizations/institutions can be identified in managing and increasing revenue from the regional tax and levy sector.

In general, the increase in regional tax and levy revenues can be achieved in two ways, namely intensification and extensification. By knowing the strategic issues faced by the market retribution management agency, the organization is expected to be able to formulate the most appropriate and most appropriate strategy with the organization's situation and conditions, so that an increase in regional taxes and levies can be realized.

Analytical Hierarchy Process (AHP) Is a method for solving a complex unstructured situation into several components in a hierarchical arrangement, by assigning a subjective value to the relative importance of each variable, and determining which variable has the highest priority in order to influence the outcome of the situation (Hazza et al., 2022) (Repetski et al., 2022).

The decision-making process is basically choosing the best alternative (Toloi et al., 2022). Such as structuring problems, determining alternatives, determining possible values for alleatory variables,

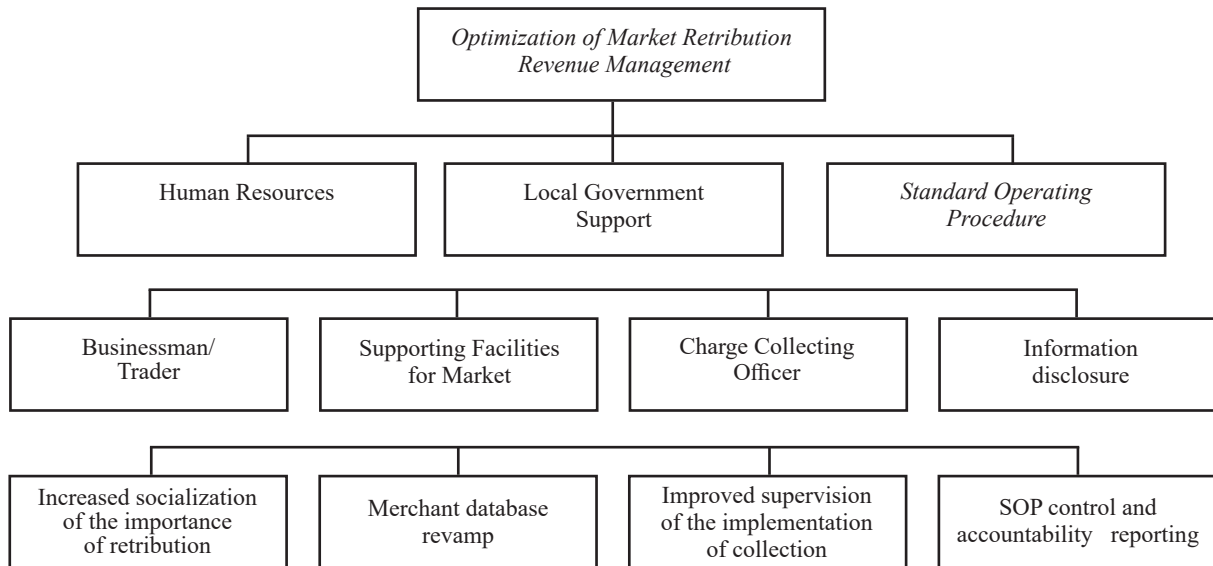
setting values, requirements for time preferences, and specification of risks. No matter how wide the range of alternatives that can be determined or the detailed assessment of possible values, the limitation that still surrounds them is the basis for comparison in the form of a single criterion (Duleba & Szádoczki, 2022).

The main tool of the Analytical Hierarchy Process (AHP) is to have a functional hierarchy with the main input being human perception (Ghorbani et al., 2022) (Awad & Jung, 2022). With a hierarchy, a complex and unstructured problem is solved into its groups and organized into a hierarchical form. The advantages of the Analytical Hierarchy Process compared to others are (Nguyen et al., 2022) (Akbar et al., 2022) 1) A hierarchical structure, as a consequence of the selected criteria, to the deepest sub-criteria; 2) Taking into account the validity up to the tolerance limit for the inconsistency of various criteria and alternatives chosen by decision makers; and 3) Taking into account the durability or resilience of the output sensitivity analysis of decision-making.

DISCUSSION

The advantage of AHP compared to other methods is that there is a hierarchical structure, as a consequence of the selected criteria, down to the most detailed sub-criteria (Kaymaz et al., 2022). Calculation of validity up to the tolerance limit for the inconsistency of various criteria and alternatives chosen by decision makers (Jarrah et al., 2022).

Based on the results of the analysis using the AHP model, a very effective alternative health program can be produced. By using the AHP model, each criterion for determining the optimization of the management of market retribution revenues can be clearly determined. According to Saaty (Marimin, 2004), the comparison matrix can be accepted if the value of the consistency ratio is < 0.1 . There is no standard limit for the consistency of a matrix, only according to some experiments and experience, a consistency level of 10% and below is an acceptable level of inconsistency. More than that there must be a revision of the assessment because the level of inconsistency that is too large can lead to an error.



Source: Data processed, 2021

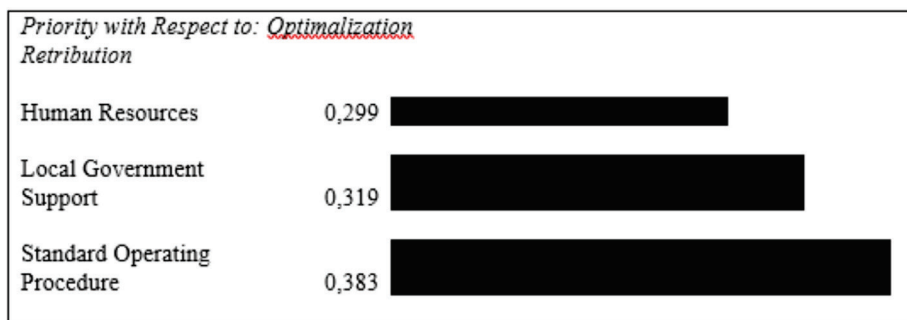
Figure 1
AHP Hierarchical Structure

Criteria for Determining Optimization of Market Retribution Revenue Management

For optimizing the acceptance of market levies, it is known that the “Standard Operating Procedure” (SOP) criteria has a weight of 0.383 or equal to 38.3% of the total criteria, which is the most important criterion in the selection of the optimization policy for the Management of Market Retribution Receipts. Then followed by the criteria of “local government support” of 31.9%

and “Human Resources” of 29.9%.

These results indicate that SOPs in market management need to be clarified and clarified. Good SOPs and consistently implemented are expected to overcome the problem of non-uniformity in the treatment of rules or policies. An example of the application of SOPs in tax collection by officers. Findings in the field are often that tax collectors do not have the power to impose sanctions.



Source: Data processed, 2021

Figure 2
Criteria for Determining Optimization of Market Retribution Revenue Management

Sub Criteria for Determining Optimization of Market Retribution Revenue Management

For the sub-criteria for determining the optimization of market retribution management that must be addressed, the sub-criteria “Increasing Awareness of Merchants to Pay” has a weight value of 0.398 or 38.9% of the total sub-criteria being the biggest determinant in making policies for optimizing market retribution receipts. These results indicate that there

is a gap in understanding of market traders with the needs or challenges of traditional markets in the next few years. Traditional markets must improve and be able to provide good service to consumers.

Competition in the market such as facing a modern store is unavoidable. It is hoped that the increased acceptance of market fees will also improve the quality of traditional market services.

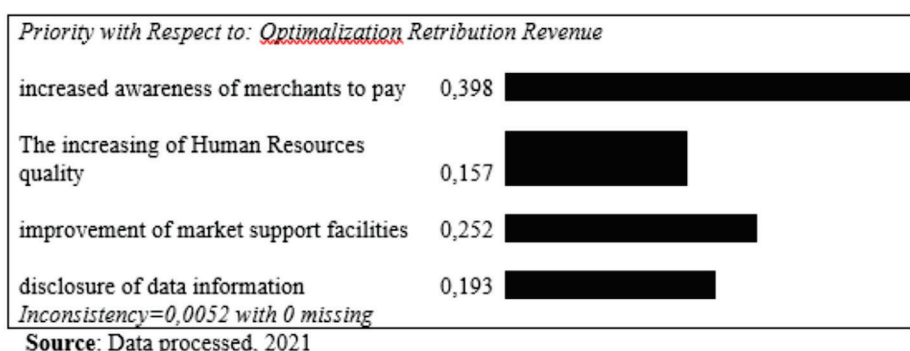


Figure 3
Facilities in Traditional Market in AHP Analysis

The second recommendation is the sub-criteria for Repair of Market Supporting Facilities of 25.2%. Repair of this facility is not too urgent even though it is also needed. If you see the urgency, improving this facility is more about repairing and improving the quality of existing facilities. The next recommendation is information disclosure and increased accountability by 19.3%. For respondents, openness also needs to show that market acceptance is one of the sources of government revenue which will eventually be used for the community. Recommendations to improve the quality of retribution-collecting human resources by 15.7% or are in the last rank. The quality of human resources for retribution receipts is considered adequate, it only needs to be equipped with SOPs and socialization.

Sub Criteria for Determining Optimization of Market Retribution Revenue Management

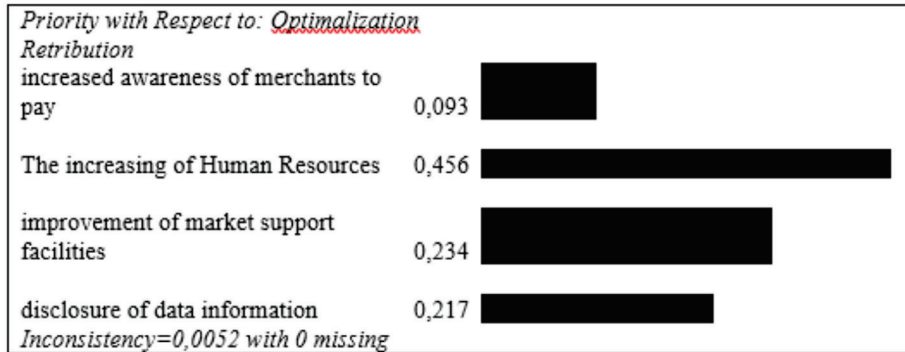
Explained that the main criteria for optimizing retribution revenue is the implementation of an effective SOP. From these criteria, it is known that based on the Standard Operating Procedure criteria, the sub-criteria “Increasing Merchants’ Awareness to Pay” has a weight

value of 0.398 or 39.8% of the total sub-criteria being the biggest determinant in making policies for optimizing market retribution receipts.

Implementation of the SOP with the sub-criteria of improving market support facilities by 25.2%, information disclosure and increased accountability by 19.3% and improving the quality of retribution-collecting human resources by 15.7%.

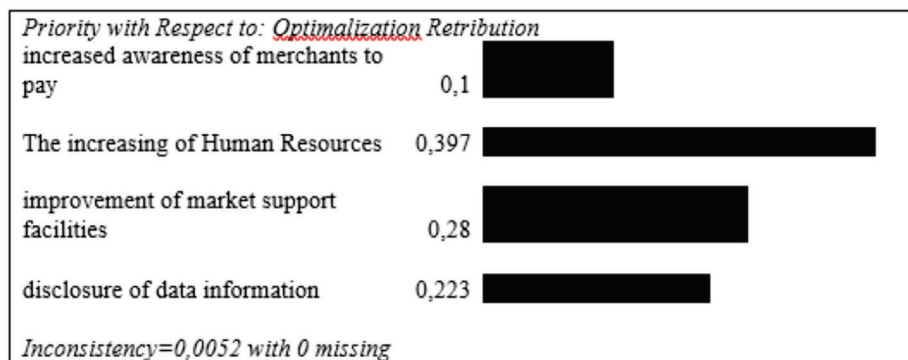
Alternative Determination of Optimizing Market Retribution Revenue Management

Public awareness to participate in paying taxes for development. Several times recommendations to increase awareness of paying taxes appeared. Based on the sub-criteria “Increasing Awareness of Merchants to pay”, the policy of “improvement of the merchant database” is a determining factor in optimizing the management of market retribution revenues of 39.7%. Then followed by “increased supervision of the implementation of collection” by 28.0%, “controlling SOPs and reporting accountability” by 22.3%, and “increasing socialization of the importance of retribution” by 10.0%.



Source: Data processed, 2021

Figure 4
SOP Analysis in AHP Process



Source: Data processed, 2021

Figure 5
Awareness Merchant Analysis in AHP Process

CONCLUSION

Good SOPs and consistently implemented are expected to overcome the problem of non-uniformity in the treatment of rules or policies. An example of the application of SOPs in tax collection by officers. Findings in the field are often that tax collectors do not have the power to impose sanctions. There is a gap in understanding of market traders with the needs or challenges of traditional markets in the next few years. Traditional markets must improve and be able to provide good service to consumers. Recommendations to improve the quality of retribution-collecting human resources by 15.7% or are in the last rank. The quality of human resources for retribution receipts is considered adequate, it only needs to be equipped with

SOPs and socialization. There are still problems in re-vamping the merchant database. This fact indicates that administratively reporting still needs to be improved. With orderly administration, accurate data arrangement will be obtained.

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