

## ACCOUNTABILITY OF RECLAME TAX MANAGEMENT IN THE REVENUE DEPARTMENT OF MAKASSAR CITY

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### ABSTRACT

This research will answer four study inquiries including : 1) How is the clarity of the roles and responsibilities of employees in the management of the advertisement tax in the Regional Revenue Office of Makassar?, 2) How is the clarity performance expectations in the management of the reclame tax in the Regional Revenue Office of Makassar?, 3) how is the balance between capacity and expectations of the management of the reclame tax of Revenue Department in Makassar City? 4) How is the reliability of the reclame tax management reports on the Regional Revenue Office of Makassar?. The method used is qualitative descriptive method by collecting data through direct observation techniques, interviews, and documentation. Intake of informants is based on purposive sampling. The process of data analysis include data reduction, data presentation, and conclusion. The results of this research study to answer the research questions above. The first, less optimal division of tasks in the field resulted in the implementation of the accountability of management tasks the reclame tax becomes unclear technically. Second, the fulfillment of the reclame tax revenue target has not been realized to the fullest. Third, there is a proper balance between capacity and expectations, it is characterized by the lack of human resources in terms of quantity and quality. Fourth, reliability reports still do not reflect the real conditions that occur in the field at the same time it shows the achievement of the organization's mission is not optimal, so it can bring the understanding that the management of the reclame tax cannot be said to be accountable in terms of the fulfillment of targets and mission of the organization.

**Keywords:** Accountability, Management, Reclame Tax.