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Utilization of Online Travel Agencies Information in Hotel Tax Estimation in Indonesia

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Abstract:
The purpose of this study is to calculate the hotel tax estimate by using information available on Online Travel Agencies (OTAs). The information used from OTAs such as booking.com and agoda.com is the room rate, the number of rooms sold, and the guest review scores. This study uses the existing hotel data in the center of Ubud sub district, Gianyar district, Bali province. To calculate the hotel tax estimate, the occupancy rate information is obtained from the modification of data on room occupancy rate in Gianyar district available at the Central Bureau of Statistics Bali during the period of 2013 - 2016 as the basis of room occupancy rate for the period of 2017. This research has at least succeeded in calculating tax estimate for 155 out of 286 target hotels. Based on this study, it can be concluded that information from OTAs can be utilized by stakeholders, in this context, the local government and tax inspector, to calculate an initial estimate of the amount of taxes to be paid by each hotel.

Keywords: Hotel, Online Travel Agencies (OTAs), booking.com, agoda.com, room occupancy rate, hotel tax

1. Introduction

The success of one hotel is determined by the revenue management strategy (Altin, Schwartz and Uysal, 2017). One element of hotel revenue is the tariff of hotel rooms that become the object of local taxes in Indonesia.Tax is a form of citizen's mandatory participation which can be imposed by the state and used for the welfare of the people. Law No. 28 of 2009 states that one of the taxes under the district/city government's authority is the hotel tax. Taxes charged to hotel guests have been a common practice in various regions worldwide. The tax imposed on hotel services has proven not to interfere with the performance of the hotel sector, especially in terms of income (Bonham, et al., 1992).

For tourist destination country, the role of hotel tax is crucial in supporting the district/city government to implement its policies, particularly with respect to the social and economic field. Gianyar district, as the region with the second largest Hotel, Entertainment, and Restaurant Tax revenue in Bali, has a great interest in this hotel tax. The Local Regulation of 2009 of Gianyar district states that hotel tax reporting system is included in the self-assessment system. In this system, the taxpayers are required to report and pay its own tax amount. Under this system, the government entrusts all tax-related activities to taxpayers. However, to assess taxpayer compliance with its tax obligations, the government may conduct tax audits. Article 170 of the Law No. 28 of 2009 on Local Taxation and Charges states that the authorized local government shall conduct an audit to test the compliance with local taxation and charges obligation in the framework of implementing this particular law. In this law, audit is defined as a series of activities to collect and process data, information, and/or evidence that objectively and professionally carried out based on an audit standard to test the compliance with fulfillment of tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations.

In 2009 - 2013, Gianyar district government regularly carried out tax audit activities. Based on the audit findings, taxpayers' compliance with all tax reporting obligations was only around 47.11%. The audit was done by sampling and determined by the Gianyar Revenue Office. A base reference is required in selecting the taxpayer to be tested for compliance. This reference can also be a sort of basis for estimating the amount of tax to be paid by the taxpayer. One of the things that can be used as a reference is the room sales amount based on information available from outside of the taxpayer.

Online Travel Agencies (OTAs) have now grown aggressively. They present fairly complete and accurate information. The role of OTA is felt, both for customers, and for hotel managers. In a study conducted by Dolasinski (2016)it was mentioned that hotels with lower hotels occupancy benefited from the use of OTAs to improve their income more so than those with higher occupancy rates.Similarly, for the government, by utilizing data from Online Travel Agencies (OTAs) and modifying room occupancy rates from the Central Bureau of Statistics, the government can predict

the amount of hotel taxes to be received for a particular tax period. Study by Kim, Cho and Brymer (2013) show that customer satisfaction is a prominent driver of performance and that hotel size and customer mix also have significant effects on performance.A study conducted by Markham-Bagnera (2016) has shown that online review rating plays a significant role in the financial performance of the hospitality industry.

Many studies have been conducted on the calculation of hotel tax estimate. Among others are (Nupus and Isfaatun, no date; Rahayu, 2011; Jaya and Widuri, 2013; Sulistyo, 2013; Ardiles, 2015). In general, the estimation of hotel tax is done using available data from both the Central Bureau of Statistics and the hotel. According to stakeholder-agency theory, when political motives exist (the third hypothesis of Positive Accounting Theory/PAT), taxpayers tend to "hide" information relating to taxation. Therefore, the basis of calculation used by previous researchers "possibly" tend to be lower than its realization.

The difference being the primacy of this study lies in the utilization of information from online travel agencies as the basis for calculating the hotel tax estimate. The result of this calculation can be utilized by the government, especially the Local Revenue, Finance and Asset Management Office of Gianyar district, in estimating the potential revenue from the hotel tax. In addition, the result can also be used by the hotel tax inspector as a basis for calculating the initial estimate of hotel room sales. Based on this initial estimate, the amount of tax payable by each hotel can be calculated.

2. Literature Review

2.1. Stakeholder-Agency Theory

This theory is the development of agency theory. The agency theory emphasizes how the relationship between management and shareholders looks like (Hill & Jones, 1992). This theory was then developed to explain the relationship between management and other related parties, i.e. the stakeholders. This theory is also known as positive accounting theory discoursed by Watts & Zimmerman (1986). Stakeholder relationship as referred to in this theory includes the relationship between management and company owner, management and creditors, as well as management and government. A principal-agent relationship exists between hotel owners and the management companies which often operate their hotels (Hodari, Turner and Sturman, 2017). There is often a dissonance between the owner and the hotel manager. Similarly, between the manager and the government. In the context of this study, the discussion addresses the relationship between hotel management and government. Hotel management is authorized to charge taxes on every hotel guest and report the amount to the government.

2.2. Hotel Tax

Law No. 28 of 2009 defines the local tax as a compulsory contribution to the certain region from an individual or entity, which is coercive in nature pursuant to applicable law, without any direct rewards and shall be used for local development purposes for the greatest welfare of the people. According to this law, there are 5 types of taxes at the provincial level and 11 types of taxes at the district/city level. Hotel tax is one of those taxes at the district/city level.

Hotel tax is a tax charged on services provided by the hotel. The hotel is an accommodation/lodging service provider including other related services with a fee, which includes motels, tourism huts, homestays, guesthouses, cottages, lodges, hostels and the like, as well as studios apartment with more than 10 (ten) rooms. Hotel tax is one of the taxes which collection is done based on self-reporting mechanism, not on the determination of the district head. This mechanism is known as self-assessment system.

In hotel tax collection, the government authorizes the hotel to charge hotel tax on guests based on its room rate. It is supported by the granting of local taxpayer number (NPWPD) to the hotel. Based on this granted authority, the hotel then may perform tax collection.

2.3. Self-Assessment System and Information Asymmetry

In self-assessment system, the taxpayers shall report and pay its own tax due. Besides, the government entrusts all tax-related activities to the taxpayers. The relationship between taxpayers (hotel management) and government creates a relationship between agency and stakeholder (government). The taxpayers report the amount of tax that has been withdrawn from the hotel guest, then pay the tax. Considering the complete information on room sales is in the possession of the Hotel Taxpayer instead of the government as the authorizer, a great information asymmetry is highly likely to occur.

The relationship between the stakeholder (principal) and the manager (agent) can lead to information asymmetry/information imbalance (asymmetrical information) because the corporate information possessed by the manager is considered more comprehensive than that of the owner. Information asymmetry is the difference in ownership of information between two parties. One party is more likely to control the information compared to the other party. Therefore, a mediating tool is needed to bridge the two parties. Generally, in terms of taxation, the government conducts tax audits.

2.4. Tax Audit

To assess taxpayers' compliance with their tax obligations, the government may conduct a tax audit. Article 170 of the Law No. 28 of 2009 on Local Taxation and Charges states that the authorized local government shall conduct an audit to test the compliance with local taxation and charges obligation in the framework of implementing the law on local taxation and charges. In this law, the definition of audit is a series of activities to collect and process data, information,

and/or evidence that objectively and professionally carried out based on an audit standard to test the compliance with fulfillment of tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations.

In performing the audit, an auditor is responsible for identifying and assessing the risk of misstatement in the taxpayer's financial statement through an adequate understanding of the entity and its environment, including internal control (AUC Section 315). The auditor must obtain an adequate understanding of the relevant industry, applicable regulations, and other external factors. Anderson (2012) affirmed that experienced auditor will be able to understand the business of his/her clients. This includes defining the description of various issues in the client's business as well as forecasting its impacts in the future.

The Minister of Finance Regulation No. 184/PMK.03/2015 concerning the Amendment to the Minister of Finance Regulation No. 17/PMK.03/2013 states that in conducting the audit, it is necessary to examine the preliminary pieces of evidence. This audit is done to obtain preliminary evidence of alleged criminal offenses in the field of taxation (Article 1, paragraph 20).

2.5. Calculation of Hotel Tax Estimate
To estimate the hotel room sales a formula presented by Ardiles (2015) is used, as follows.
Room Sales Estimate = Number of Rooms x Average tariff x Number of Nights x Occupancy Rate. Hotel Tax = Tax Rate x Room Sales Estimate.

3. Research Method
Online Travel Agencies (OTAs) is currently controlling online sales by 38% of all online sales globally despite only controlling 13% of the global travel market. OTAs' sales are expected to increase by 12% annually. The current leading OTA is Priceline (booking.com and agoda.com trademarks) with 22 million room nights sold per month (2013 data, forbes.com). This study utilizes the information available on OTAs i.e.booking.com and agoda.com. Both are OTAs owned and operated by The Priceline Group Inc. From booking.com page, the information about the hotel's name, address, date of joining booking.com, room rate per night, and review score will be obtained. Information on the number of available hotel rooms is not displayed on the booking.com webpage but shown on the agoda.com webpage. In addition to the number of rooms, information related to the review score and room rate is also taken from the agoda.com page. Modification of data is done in the calculation of room occupancy rate by modifying the occupancy rate information from the Central Bureau of Statistics and the review score from the hotel guests. Based on available information from external parties, the estimation of room sales in one period is carried out. This room sales estimate is then used to calculate the hotel tax estimate in one period.

The variable of this study is hotel tax. Hotel tax is the tax imposed on the sale of hotel rooms and including services/facilities provided by the hotel for the room rate. The room sales as referred to in the context of this study is the sale of rooms and facilities promised on the sales page for the room rates listed. This study uses data collection method in the form of documentation. Documentation is done through the process of browsing the booking.com and agoda.com pages. The screenshots of booking.com webpage accessed on 18 January 2017 shows that the number of hotels listed on this webpage is 286 properties. The scope of this study covers the entire hotel in the screenshots. The population studied was all hotels listed on the booking.com page. For the calculation of tax, the sample should meet the purposive sampling criteria i.e. presentation of full information, including the date of joining, the room rate, and the number of rooms.

Data analysis technique applied in this study is quantitative analysis with the following sequence.
- Identification of hotel's name, address, date of starting online sales
- Identification of minimum room rate per night of each hotel (a)
- Identification of the number of rooms available for sale (b)
- Identification of guest review score
- Identification of room occupancy rate from the Central Bureau of Statistics
- Modification of room occupancy rate based on point 4 and 5 (c).
- Calculation of room sales estimate = a x b x c x number of nights (d)
- Calculation of hotel tax estimate = 10/110 x d.

4. Results and Discussion
This study explored the information available on the webpage of Online Travel Agencies (OTAs) operated by Priceline (booking.com and agoda.com). The results from analyzing the information from these two OTAs and the information on room occupancy rate from the Central Bureau of Statistics will further be described below.

4.1. Identification of Hotel's Name
The list of hotel names was taken from the booking.com page by entering the keyword Ubud-City Center. Based on this search, the list of 286 hotel properties was obtained. Based on the completeness of the information required for this study, 155 hotels were sampled. Thus, the percentage of hotels that can be further analyzed is 54.20 percent.

4.2. Identification of Minimum Room Rate of Each Hotel (a)
Minimum rate was identified by searching the lowest room rate of each hotel on booking.com and agoda.com web pages. The room rate on the booking.com page includes the hotel's service charge and tax. In contrast, the room rate listed on the agoda.com webpage does not include service charge and tax, so in the room rate identification, the rate shown on

agoda.com is multiplied by 1.21. This figure comes from 100% room rate; then added by service charge at 10% of 100% room rate, plus hotel tax at 10% of 100% room rate. Stages of the calculation formula are shown below.

- Room Rate = 100% Rate
- Service charge (SC) = 10% x (100% x Rate) = 10% Rate
- Tax (Imposition) Base (TB) = Rate + SC = (100% + 10%) Rate = 110% Rate
- Tax = 10% x TB = 10% x 110% Rate = 11% Rate
- Thus, the room rate to be paid by the guest = 100% rate + SC 10% rate + tax 11% rate = 121% rate or 1,21 rates.

Rate information is obtained by entering the check-in date of 2 December 2017. The reason for using the early December is because the fact that in this period Gianyar district experiences the lowest occupancy rate (in accordance with the conservatism principle in accounting). After obtaining the room rate information for both OTAs, the lowest rate was identified between the two by using the minimum function of the excel program.

4.3. Identification of the Number of Rooms Available for Sale (b)

The number of rooms available for sale was initially displayed on the booking.com webpage. However, in the course of conducting this study, there is a change of policy on booking.com for which the number of rooms available for sale is no longer displayed. This study then diverted to the agoda.com webpage to obtain the number of rooms available for sale. However, not all hotels present this sort of information. Hotels that do not include information on the number of rooms cannot proceed with the analysis of tax estimation. The information on the number of rooms available on the agoda.com webpage can be found in the section more about – some helpful fact – The property as shown in Figure 1.

Figure 1 Screenshot of the Location of Number of Rooms

4.4. Identification of Guest Review Score

Information on guest review scores was obtained from booking.com and agoda.com web pages. Based on the review scores information from the two OTAs, the average score was then calculated using the average function of the excel program. Review score coming from only 1 guest was made zero because it is deemed inadequate to represent the condition of the hotel. In addition, since these two OTAs are in one group, the review scores information from both websites are displayed all at once in the agoda.com webpage as shown in Figure 2.
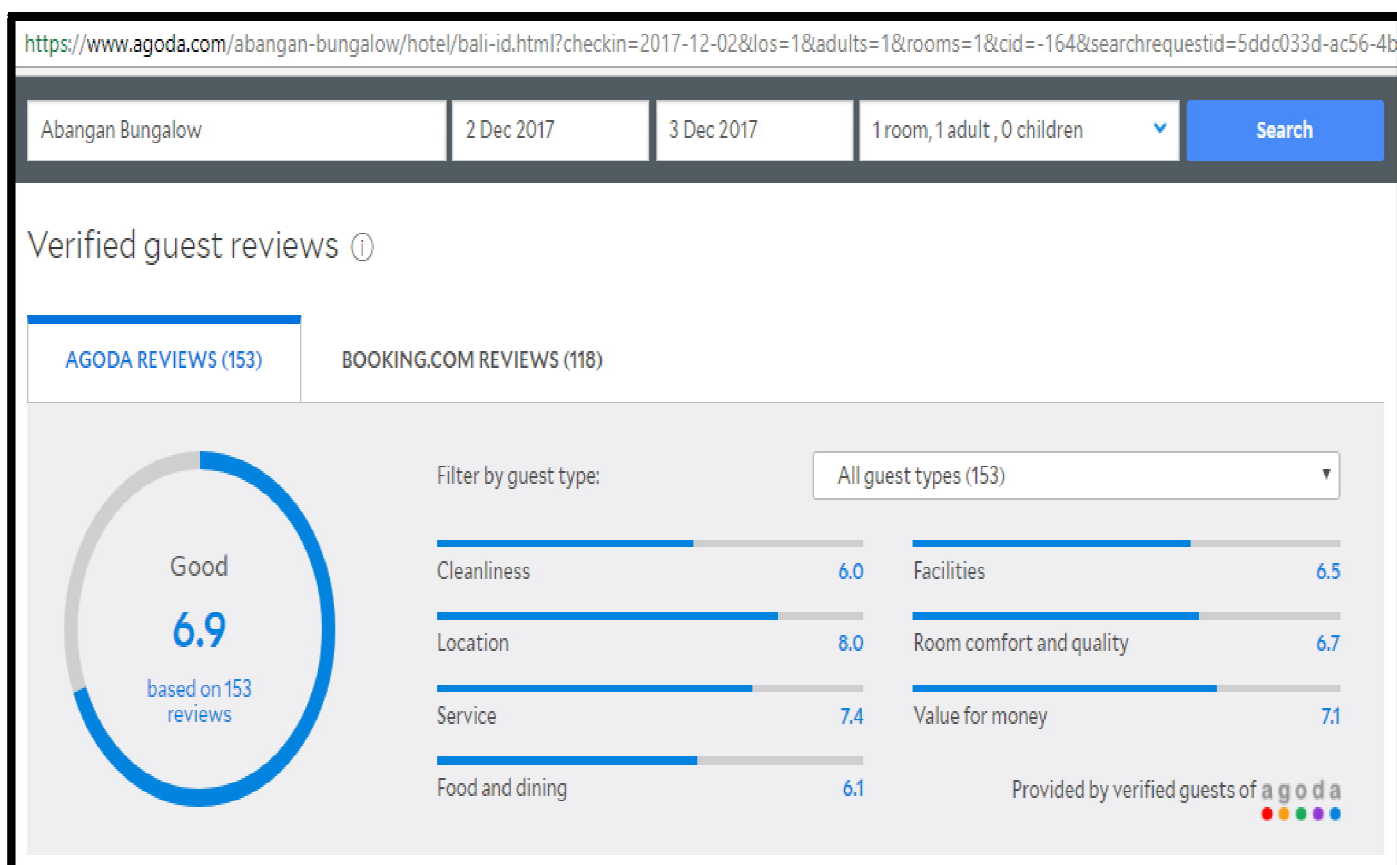
Figure 2 Screenshot of Booking.Com and Agoda.Com Review Scores on Agoda.Com Webpage

4.5. Identification of Room Occupancy Rate from the Central Bureau of Statistics

The information on occupancy rate was obtained from the official data of the Central Bureau of Statistics Bali. Such data was established during the period of 2013-2016. Based on the data, the occupancy rate in 2016 has increased compared to the previous period, even compared to that of in 2017 (until April 2017). Given that room occupancy rate is fluctuating, the average occupancy rate in the period of 2013-2016 was used to calculate room sales estimate. Table 1 presents the data on the occupancy rate of hotels in Gianyar district. It can be seen on the table that the lowest average occupancy rate in Gianyar district occurred in March. However, since the study was conducted from June 2017, it used the lowest average occupancy rate after that period. Therefore, the search for room rate was done in the month with the lowest occupancy rate in the second semester of 2017 i.e. December 2017.

Month	2013	2014	2015	2016	Average (2013-2016)
Jan	42.10	38.43	33.59	50.68	41.20
Feb	42.92	39.01	36.24	50.31	42.12
Mar	41.24	37.76	36.24	47.10	40.59
Apr	41.08	43.09	42.12	45.75	43.01
May	44.32	43.95	45.57	61.99	48.96
Jun	50.48	44.97	34.76	50.23	45.11
Jul	48.53	52.66	53.87	66.84	55.48
Aug	50.75	62.19	57.92	60.01	57.72
Sep	58.75	51.35	51.03	67.29	57.11
Oct	43.39	47.27	52.85	66.65	52.54
Nov	46.01	44.43	40.82	62.60	48.47
Dec	43.97	35.81	51.00	54.49	46.32

Table 1: Hotel Room Occupancy Rate of Gianyar District
Source: Official Statistical Information of Bali Province

4.6. Modification of Room Occupancy Rate

For calculating the room occupancy rate, a modification to NBS data was done by adjusting the guest review score. The bigger the review score of hotel guests the better the hotel's quality, making it attractive for guests. Review score coming from only 1 guest as displayed on the two Priceline group websites was turned to zero (0). The following table shows the adjustment of Room Occupancy Rate from the National Bureau of Statistics (ROR NBS) based on guest review scores.

Range of Review Score	Modification of ROR NBS Bali
< 7	– 10%
7 – < 8	– 5%
8 – < 9	+ 5%
9 – 10	+ 10%

Table 2: Adjustment of ROR NBS Bali as Per Review Score

ROR calculation in this study was adjusted on monthly basis, in accordance with ROR NBS Bali Province. For example, if a hotel has a review score of 8, then its January 2017 room occupancy rate is 41.20 percent (see table 2) plus 5%, making the occupancy rate of 46.20 percent. Appendix 1 shows an example of ROR modification for five hotels in Ubud.

4.7. Calculation of Room Sales Estimate

Based on the monthly room occupancy rate of each hotel, the calculation of room sales estimate was carried out. The calculation will be adjusted to the number of days in each month. Considering the room rate already includes 10% hotel tax, then to get the hotel tax estimate, the room sales value obtained is then calculated by using the formula 10/110 x room sales estimate. Table 5.4 shows the room sales and hotel tax estimate for each hotel.

5. Discussion

The calculation of hotel room sales in this study shows a minimum estimate. Considering the purpose of this study is to assist Gianyar district in determining the hotel tax potential as well as to help tax inspectors in determining the initial tax estimate, the accounting conservatism is applied in this study. This study uses the minimum rate available on the OTAs' webpage to support the concept of conservatism.

Official data on hotel room occupancy rate in Gianyar district released by the National Bureau of Statistics Bali shows the annual average rate of 46.13% (2013); 45.08% (2014); 44.67% (2015) and significantly increased up to 57.00% (2016). In general, the monthly occupancy rate for the period of 2017 (up to April 2017) tends to decline compared to the same month in 2016. Citrus B&B hotel got the lowest review score - Hutama (score 5); while Titiwangsa Homestay attained the highest review score (score 9.7).

The amount of tax generated for each taxpayer in this calculation can be used as a reference in estimating the minimum tax payable. If the taxpayer pays an amount lower than the tax estimate, then the taxpayer concerned may subject to the tax audit in 2018. This calculation can also be used as the initial basis for tax auditors in performing tax audit. Based on data from the sampled hotels, the lowest tax revenue was obtained from the Bale Bali House hotel amounting to IDR 4,119,208 with total annual sales (including tax) of IDR 45,311,284 which derived from a total of 1 room at IDR 213,063/room/night. The largest tax revenue came from the Bisma Eight hotel, with total room sales estimate (including tax) worth IDR 24,202,740,625 that makes a total hotel tax of IDR 2,200,249,148. The amount of room sales at this hotel comes from 38 rooms at IDR 2,994,900/room/night.

Regarding the number of room night in the entire hotels sampled, the number of room night provided by the hotels in Ubud city center is 1941 rooms per day. The number of rooms referred to in this study includes also the number of beds sold, especially for hotels that sell their services based on mattress rate (known as the price per bed, this sales model is typically applied by hostels). The hotel with the lowest accommodation capacity (1 room) is Bale Bali House, and the hotel with the biggest capacity is Champlung Sari. The lowest room rate is sold by Ode hostels for IDR 73,956 per bed, while the hotel class with the lowest rate are Gusti's Home stay, Sadru House, and Santun Homestay for IDR 150,000 per room. Highest room rate per night is sold by Royal Kamuela at Monkey Forest for IDR 4,595,580.

Related to the potential of tax revenue, the tax calculation performed in this study is based on information available on booking.com and agoda.com web pages. Some of the hotels sampled in this study are not registered as local taxpayers in Gianyar district's database. Contrariwise, not all taxpayers market their rooms on OTAs, although this is a rare case in practice since the competition in this industry is getting very tight. Online sales help the hotel in introducing its property and facilities to the public worldwide.

6. Conclusion

The role of OTA has been recognized in recent times. Along with the development of information technology, OTA provides significant benefits for its users. In addition to being utilized by customers and hotel managers, tax auditors as government mediators in tax audit can utilize the information provided by OTA. This information includes the room rate, the number of rooms the hotel provides, as well as the estimated occupancy rate of the rooms as per guest review scores. The information presented on the OTA' website can be used to estimate the taxes that can at least be realized by the hotel taxpayer. Room occupancy rate calculation can be done by utilizing the data on room occupancy rate as published by the Central Bureau of Statistics Bali and modify it with hotel guest review.

7. Recommendation

Based on our study results, we recommend the following. Government should regularly conduct tax audit to know the real potential of each taxpayer so that tax leakage can be minimized and addressed. In deciding which taxpayer is subject to tax audit, the information disclosed on OTAs' websites can be utilized. This study uses booking.com and agoda.com considering the two are trademarks operated by Priceline, the world largest online sales company.The review

scores used in this study are based on comments posted by hotel guests. The better the review, the higher the score given, and the more attractive the hotel for the potential guests who are looking for accommodation. In practice, there are high scores given by a few guests, but there are also low scores given by a considerable number of guests. For example, a score of 10 generated by 1 guest compared to a score of 7 written by 100 guests. The score of 10 does not indicate that the hotel's occupancy rate is greater than those with a score of 7. This study has turned the score generated only by a handful of guests to zero. Subsequent calculations should consider the number of guest review and the length of time the hotel sells its services on OTAs along with the number of rooms sold. The greater the number of guest review that can relatively be compared to room night (the number of rooms multiplied by the number of nights available during the online sale), the more likely to indicate the room occupancy rate. Given the many hotels that do not yet have tax registration numbers (NPWPD), the local government needs to utilize the information available online in exploring the potential of new taxpayers. These information searching activities need to be done periodically considering the quite rapid growth of hotel industry in this region along with the ease in granting hotel business license.

8. Acknowledgment

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Appendix

No	HOTEL	REVIEW SCORE			OCCUPANCY ROOM RATE											
	c/i - c/o 2-3 Des 2017	Booking	Agoda	Average	Jan	Feb	Mar	Apr	Mei	Jun	Jul	Agt	Sep	Okt	Nop	Des
	Occupancy Room Rate				41.20	42.12	40.59	43.01	48.96	45.11	55.48	57.72	57.11	52.54	48.47	46.32
1	Anila Shanti Guest House	-	-	-	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
2	Anugrah House	-	-	-	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
3	Bombom House	-	-	-	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
4	Citrus Tree B&B - Sulendra	-	-	-	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
5	ZEN Rooms Ubud Jembawan 2	-	-	-	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
6	Citrus Tree B&B - Hutama	-	5	5	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
7	Bucu Beji Ubud	8	2.4	5.2	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
8	Sadru House	6.2	6	6.1	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
9	Flamboyan Guest House	6.1	-	6.1	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32
10	Ubud Permai Bungalow & Spa	6.7	5.8	6.25	31.20	32.12	30.59	33.01	38.96	35.11	45.48	47.72	47.11	42.54	38.47	36.32

Table 1: Example of Calculation Result of Room Hotel Room Rate
Source: Booking.Com, Agoda.Com, and Processed Data (2017)

No	Hotel	Sales Estimated for 2017	Tax Estimated for 2017
1	Abangan Bungalow	436,243,711	39,658,519
2	Adi Cottage	1,616,890,055	146,990,005
3	Adi House Homestay	116,649,585	10,604,508
4	Adinda Homestay	142,124,333	12,920,394
5	Adipana Bungalow	699,898,590	63,627,145
6	Agung Trisna Bungalows	502,797,810	45,708,892
7	Agus Ayu Cottage	552,706,964	50,246,088
8	Alam Terrace Cottages	1,376,680,200	125,152,745
9	Alamanda Accomodation	349,949,295	31,813,572
10	Alamdini Resort Ubud	2,519,634,924	229,057,720

Table 2: Example Calculation Result of Hotel Income and Tax Estimation Year 2017
Source: Booking.Com, Agoda.Com; and Processed Data (2017)