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A PHENOMENOLOGICAL STUDY OF TRACING THE TAX APPLICATION AND HOW ITS PERSPECTIVE ESTABLISHMENT BY THE COFFEE SHOP ENTREPRENEURS

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ABSTRACT

The aims of the study were to explore the acceleration of the development of coffee shops in Malang, how the coffee shop entrepreneur's perspective and experience are formed, and the implementation of taxes for their business. The approach of this study was qualitative method with an interpretive paradigm and Husserl's transcendental phenomenology approach. The informants in this study were Malang coffee shop entrepreneurs. The results of this study were to reveal the importance of the government's role in accelerating the development of coffee shops in the city, especially in Malang, the effect of this phenomenon on the coffee's social environment in Malang that influenced the formation of a coffee shop entrepreneur's tax perspective as well as the tax decisions and tax awareness. The tax perspective of the coffee shop entrepreneur was also influenced by the impression and experience in managing taxation. This impression was dominated by negative impressions. The phenomenon of the acceleration of coffee development in Malang explained the importance of the role of the government as a regulator and the role of maintaining economic stability. More attention from the government was needed to accelerate the development of coffee so that the economic situation and conditions remain conducive which will have an impact on state revenue.

KEY WORDS

Acceleration of coffee development, tax perspective, taxpayer awareness, phenomenology.

The 21st century explains the dynamics of global progress. This is clearly illustrated by the presence and extent of globalization in various sectors such as the economic sector, technology, information, politics, culture that are felt directly by the people at this time. Jati (2013) explained the definition of globalization that the basic concept of understanding the definition of globalization is the compression of space and time. This definition can be understood that globalization is a form of compression of space and time based on the process of expanding the influence of capitalism and a liberal democratic system that directs cultural hegemony with a global (overall) end result, which illustrates that global (the whole world) is like a "small village". The effect of globalization has certainly led to the ease and freedom of foreign cultures to enter various countries including Indonesia. This is very clearly seen from the behavior of people today. Community behavior in the era of globalization is characterized by changes in community behavior towards a more modern (Abraham, 1991). This behavior change massively changes the social environment and lifestyle of the people.

Modern lifestyle nuanced issues of modernization lead to changes in behavior and culture of some communities. One of them is the behavior and culture of drinking coffee which is one of the modern lifestyles today. In the past, coffee was just an ordinary drink that was commonly enjoyed in every small coffee shop. However, with the direct influence of the development of globalization the term coffee shop was transformed into a coffee shop. Coffee shop is a place not only to consume coffee, but a place that provides "more about coffee". In this era, consuming coffee is not just a matter of taste or need, but has become a

lifestyle of urban society. This is marked by the arrival of world coffee brands, one of the examples of Starbucks coffee. The arrival of world coffee brands indirectly injects the passion for the emergence of local coffee brands. In modern times the ease of access to information at this time does not require a long time in order to complete the needs of the local coffee brands is developing rapidly to become a phenomenon of the development of coffee shops in several major cities of Indonesia in the last 5 years. Malang is one of the cities that experienced this phenomenon. Coffee has become a new lifestyle that is growing rapidly in Malang (Malangpostonline / Lin, 2019).

Small role plays a role in explaining the role of MSME for the national economy. Coffee shop is one form of national MSMEs. Aliyah (2014) described the role of MSMEs by likening it as a pioneer of the nation capable of incarnating like a "god" to save the nation from the slump of the economy. The rapid development of local coffee shops indicates the stretching development of the national economy. The lifestyle of consuming coffee today is a promising business opportunity. Secretary of the Ministry of Cooperatives and SMEs Prof. Rully Indrawan revealed that one of the supports of the national economy is the stretching and progress of the UMKM. He added "The nation's economy is significantly supported by MSMEs. Our current MSME number is around 99% with a contribution to the National GDP of 60% (Kemenkop and UKM, 2019). Likewise with the absorption of such a large workforce "when opening the National SME Day 2019. Data and statements of the Secretary of the Ministry of Cooperatives and SMEs inform the importance of the role of MSMEs for the national economy and provide one solution for tax revenue. Indonesian tax revenue shows a positive trend from year to year. Recorded data from the ministry of finance illustrates the growth in tax revenue rising by around 10%. However, this positive trend does not work with the target set by the government each year.

Indonesia taxation revenue has never achieved the tax revenue target in the last 5 years. There are many factors that cause the tax revenue target to be delayed, one of which is the community's perception of the tax itself which impacts on awareness and compliance in meeting tax obligations (tax compliance). Negative interpretation of tax certainly causes a negative phenomenon towards taxpayers (Sugiono, 2015). In fact, according to DGT, the growth of MSMEs is not in line with tax revenues (DGT, 2009). Small entrepreneurs feel a much stronger imbalance between their own tax burden and the return of state money; they feel a slightly higher subjective tax burden; and they feel they benefit far less from government benefits than other taxpayer groups (Kirchler and Berger, 1998). Therefore, the rapid development of coffee shops in major cities in Indonesia, especially in the city of Malang raises the question, what the perspective of coffee shop coffee entrepreneurs are and how the perspective of coffee shop entrepreneurs in Malang in understands and interprets taxes. The purpose of this research is to gain a deeper understanding of how the actual taxpayers of coffee shop entrepreneurs in Malang form a tax perspective and understand and interpret the tax. The results of this study are expected to be able to contribute to the central and regional governments as a material consideration in making policies related to taxation, to find out more about the performance of tax officials in taxation socialization in order to increase awareness and compliance of taxpayers, as a means of connecting between mandatory coffee shop entrepreneur tax, academics and government as well as adding insight and scientific references to coffee shop entrepreneur taxpayers about taxation.

METHODS OF RESEARCH

This research used qualitative research. The researchers used qualitative research because this research will find out how the perspective of the taxpayer of the coffee shop entrepreneur in Malang is formed and how the coffee shop entrepreneur understands the meaning of tax for him and for the State, so the object of this research is the coffee shop entrepreneur in Malang. Qualitative research explains if this research aims to understand certain research through ways to explore social or human problems (Creswell 2007). The

fact that the meaning is different for each person is the basis of this research. Therefore, one way to uncover facts that exist in a person is human as an instrument.

The interpretive paradigm as a method of understanding is used in this study to uncover and explore informants' experiences of the phenomena experienced in which this research is the experience of coffee shop entrepreneurs in accelerating the development of coffee shops in Malang. In changing complex situations and researchers want to understand more deeply, the post-positive paradigm is more appropriate (Sudarma, 2010). This study also seeks to see what happens in these situations and conditions and places the findings obtained as a basis for researchers based on reality or events that take place in the field against a natural environmental background (Bungin 2007). The interpretive paradigm aims to understand more deeply and subjectively (Sudarma, 2010).

Husserl's transcendental phenomenology approach is used to explain or uncover the meaning of concepts or experience phenomena based on awareness that occurs to informants without the intervention of researchers. Phenomenology is capable of expressing objects convincingly, even though they are cognitive objects, as well as actions or speech (Collin, 1997). This is caused by everything done by an individual or someone always involving mental processes. An important dimension in phenomenology is first that in every human experience there is something essential, important, and meaningful. Second, the experience of an individual or person must be understood in the context. In order to uncover the essence, it must deepen the experience as it is without the intervention of perspective, outside perspective (bracketing) or the term *Husserlepoche*.

Phenomenology research describes the life experiences of some individuals about a concept or phenomenon (Sukoharsono, 2006). The main informant in this research was a coffee shop entrepreneur who experienced an accelerated development of coffee shops in Malang. The accuracy of the selection of informants will lead researchers to the research objectives. The selection of informants uses the snowball technique. The snowball informant technique was chosen based on individual to individual recommendations in accordance with the study (Putu, 2009). The researcher asked for these recommendations through key informants in this study. The informants in this research are informants according to the consideration of researchers who are suitable individuals and related to this research, namely coffee shop entrepreneurs in Malang who have experience of over three years and entrepreneurs from outside Malang.

Data collection techniques used in this study began with a preliminary survey. This initial stage the researcher traces the latest information through articles, internet, print and electronic media, books, research journals and legislation on MSMEs regarding the final tax PP No. 23 of 2018 and understands the issues to be examined and discussed in this study. The next data collection technique the researcher refers to Creswell (2007) as follows: first, observation. In order to obtain accurate and in-depth data, researchers began this study as visitors (costumers) while chatting casually introducing themselves. Second is the interview. Seeing and knowing the situation and condition of informants is the main concern of researchers before conducting interviews. After the situation and conditions allow, the researcher conducts open-ended interviews and in-depth interviews about the meaning of tax for coffee shop entrepreneurs while noting the important points of the interview results. The informants' expressions or features in the interview become special notes for the researcher. Researchers use voice recording devices to further maximize and simplify the data collection process. Third is the documentation. The researcher begins by gathering research journals related to the final tax and taxpayer awareness, collecting important records during the study, gathering information on activities and explaining brief biographies of informants. Finally, audio visual material which includes explanation of evidence as a taxpayer (NPWP) as well as checking on several objects such as coffee shop equipment.

This study used the Analysis technique which refers to the analysis technique by Sanders (1982). First, researchers describe the phenomena drawn from the statement of informants regarding the speed of the development of coffee shops in Malang. Second, the researcher sorts out the themes and then identifies the themes drawn from the informant's statement. Third, the researcher develops the relationship between the noema and noesis

expressed by the informant. Fourth, the eidetic reduction process, this reduction will reveal the basic structure of the meaning obtained by using reflection and intuition. Finally, the researcher makes syntax of meaning from the informant's statement (Kuswarno, 2009).

RESULTS AND DISCUSSION

The experience of a coffee shop entrepreneur: the acceleration of the development of co-trade shops has a positive and negative impact. The current of globalization which is currently happening is suspected to be the forerunner of such rapid development. Ease of access to information dissemination and information disclosure becomes the core means of the ease of development. This certainly has positive and negative impacts on an acceleration of development, no exception the development of coffee shops that are developing quite rapidly in the current period.

This phenomenon is referred to as something that can happen outside of a place and can be observed by humans. The acceleration of the development of coffee shops in an area can be said by phenomenon. This phenomenon will certainly form an experience. The experience when experiencing the phenomenon of the acceleration of coffee shop development in Malang was experienced by coffee shop entrepreneurs. This certainly affects his perspective on experience, social environment, and business administration which he is running. As a coffee shop entrepreneur, experience is a learning tool in running a business. This was revealed by the informant A regarding the early development of the coffee shop:

"The coffee in Indonesia was really popular in 2015, I see the development is very rapid. The researchers found noema which is (the coffee in Indonesia was really popular in 2015, I see the development is very rapid). The statement of the informant A led the researchers to find noesis: "because of the lack of regulations implemented by the government, people easily open the business without many requirements".

Noema and noesis obtained by researchers can draw eidetic reduction where the informant A pays attention to the development of coffee in Indonesia to identify the speed of coffee shop development due to lack of regulation. This has both positive and negative impacts.

The positive and negative impacts of the acceleration of the development of the coffee shop are revealed again by the informant A when the researcher asks about the experience they have experienced, the researcher obtained noema from the informant A's expression:

"Yes it is good that the rapid development of the coffee shop happens here but the negative side of the development is that there are many fights and the standards as well as the quality control have not been good enough"

The statement of the informant A has brought two noemas (*there are many fights and the standard as well as the quality control have not been good enough*). The researcher learned the statement of the informant A to obtain the following noesis:

"Because the regulations are stricter so it is like when I have money, I will buy the machine but to be active in the business itself requires me to research more details, therefore we cannot open the business just the way we want".

Noema from the informant A's initial statement stating that (the more people who know coffee, the more people who want to know about coffee) and (there are still plenty of desperation, the quality control and the standard is still not considered) present noesis namely the informant A who revealed that the regulatory process factor causes positive and negative impacts of the acceleration of coffee shop development, therefore the researchers draw eidetic reduction that the informant A knows that existing regulations cannot control the rate of coffee shop development so as to create positive and negative impacts on the coffee social environment. It was known by the informant when he had a long experience of being in a developed country that also experienced a coffee shop development. The informants see a significant difference when the government of a country takes a role in regulation to control the development of coffee so that the social environment of coffee remains conducive.

Experience of coffee shop entrepreneurs: Lack of Government's Role as Regulator / Controller. The government has a role as economic stability. The influence of globalization

flows that hit the world today has an impact on government policy more focused on the macroeconomic sector, while the micro sector is becoming unnoticed (Sugiono, 2015). The presence of the current wave of coffee development has brought attention to the government to pay attention to the microeconomic sector. The development of the current coffee shop is inseparable from the era of ease and information disclosure. This facilitates the dissemination of information and the needs of coffee shop entrepreneurs to run their businesses until the business is growing as rapidly as it is today.

Problems arise when the lack of the government's role as a regulator. The acceleration of the development of coffee shops is currently causing problems in the upstream and downstream coffee shop business. Problems at the coffee business occur when coffee suppliers / coffee farmers receive less government attention because of a strong surge in demand. Informant I revealed the problem:

"But there is also a little concern because with the increasing number of coffee shops, we need more suppliers of raw materials ... we must maintain consistency and the number of our raw material products. Now it's a little more difficult because of the increasing number of competitors in the field of roaster who also need the same raw material".

The statement that was revealed by informant I was obtained by noema which is (*there was a little concern because with the increasing number of coffee shops, of course we needed more and more supply of raw materials*). The noema mentioned is learned by the researchers to find the noesis as follows:

"For example, such an access to coffee farmers that we unite to make it easier. To be honest, there are only a few people who have cooperation with farmers, while people who do not have cooperation will feel confused to look for good coffee".

Noema obtained from informant I is (*there was little concern because of the increasing number of coffee shops*), of course we need increasing supply of raw materials). The researchers learned the noema deeper so that they found the noesis felt by the informant S when there was confusion and he did not get access to farmers to supply coffee shop raw materials.

Based on the noema and noesis that have been revealed by the research of the informants, it is interesting that the reduction in the acceleration of the development of the coffee shop presents a concern for entrepreneurs and makes them confused about the supply of raw materials. This is the duty and role of the government as a regulator to regulate the social environment of coffee.

The same information was also expressed by informant P when the researchers asked his experience during the acceleration of the development of the co-store shop, until the researcher obtained the following noema:

"Yes, now there should be more coffee planters because in the next 5 years, the number of coffee shops will continue to grow, but the number of planters is small, it will be chaotic like in Mexico, where several plantations are very guarded"

Noema obtained from the informant P is (chaotic and incomplete). The researchers learned the noema deeper to get the noesis expressed by the informant I when he felt the difference in the experience of accelerating the development of coffee as follows:

"Yes, the difference is very big, can move very freely and there is no limitation and regulation so that it can develop very rapidly, maybe if it is more organized, it will not be this fast".

At the beginning of the statement of the informant P, the noema obtained is (chaos and fights). The noema was investigated by the researchers in order to obtain a noesis that was expressed through an information statement that felt there was no regulation that limited this development. Based on the noema and noesis obtained by the researchers, it is interesting that eidetic reduction that concerns arise when there are no regulations that become a barrier or protector of coffee shop entrepreneurs. This is the role of the government to maintain economic stability, especially coffee. The development of such a fast coffee shop now needs to get more attention from the central and regional governments in order to maintain the coffee system so that the quality of Indonesian coffee is maintained because Indonesian coffee is currently one of the best commodities owned by our beloved country.

Thus, Indonesia can certainly also increase local production and export needs to increase state revenues.

Application of taxation: the impression obtained by the coffee shop influences the formation of perspective on the meaning of tax. Perspective is a way / point of view on an object as seen (KBBI). The entrepreneur's tax perspective will certainly influence his business taxation decisions. This is caused by various factors, one of which is the impression or experience when managing the business taxation of the entrepreneur's business.

Taxes are mandatory contributions / donations for citizens for State development. Taxes contain the meaning or understanding that through taxes citizens actualize the spirit of mutual cooperation or national solidarity for the development of our beloved country. However, in its implementation, taxation still has constraints and shortcomings that have an impact on the negative impression received by taxpayers, especially entrepreneurs. This has become one of the causes of the lack of awareness of taxpayers who make state revenues not reach the target. The Director General of Taxation said that the issue of raising awareness of taxpayers was a major challenge (Susanto, 2012).

Impression is something that is felt after seeing and hearing something (KBBI). The coffee shop entrepreneur's perspective revealed that the impression of taxation experienced by the coffee shop entrepreneur more or less influenced the decision behavior and the meaning of tax for the entrepreneur. This is as stated by the informants as follows:

"Tax? As a businessman, I have not received anything from taxes... Is there any profit from paying taxes? The transparency is also unclear, where will the tax be directed?"

A statement by the informant S gave the researchers a finding of the noema (not yet getting anything from the tax). Noema has been obtained by the researchers to understand deeper into finding noesis as follows:

"Maybe if it is okay for regional income, but when it comes to coffee, to build this business from the government side also does not exist, so the tax is just taken and there isn't any help"

By obtaining noema and noesis through the statement of the informant S, the researcher drew eidetic reduction namely the informant S in his experience of taxation got negative status. The negative impression was expressed by the informant S by asking about the application of taxation to reveal that the application of taxation was not found. This causes the formation of a perspective of the meaning of tax for entrepreneurs, so the informant S in his perspective is more inclined to question the tax itself. The informant S felt that taxes had only been collected without any perceived interpretation.

The same thing was also expressed by informant X through the statement as follows:

"Which tax? We have to pay but we do not know the point for what it actually is, we do not know how the result is"

Researchers found noema through the statement of the informant X which is (must be paid). The noema obtained is learned by the researchers to find the noesis as follows:

"I just pay, but there is not development. We have to move from Singosari to Malang but the process is difficult and there is no one who helps, everything is just chaotic and wasting time"

Based on the noema and noesis obtained through the statement of the informant X, the researchers draw an eidetic reduction in which the informant X gets the impression that tax is something that must be paid but its acceptance is not felt. This is a negative impression experienced directly by the informant X in the management of business taxation. The informant X when expressing this shows a facial expression that is quite annoyed at what is experienced at the time the tax management. This becomes a perspective of the meaning of tax which actually seems blurred for the informant X. The perspective of tax of the informant X shows the meaning and attitude towards the tax itself. This will certainly have an impact on taxpayer awareness and tax revenue.

Application of taxation: coffee shop entrepreneurs' hope for taxation. The vision of Indonesia going forward presents hope for change for the better. This expectation certainly covers the taxation field. However, the negative impression experienced by taxpayers forced DJT to pay more attention to improve the situation.

The hope that taxation will be better in the future is expressed by the informant X as follows:

"I support, it's only more interesting if it's free for 2 years, after 2 years, it will only be taxed".

The statement of the informant X gives noema which is (after 2 years, it is only taxed). The noema is learned by the researchers to explore more deeply to find the following noesis: "The reason is that my business will not be sure successfully run and we have to invest a lot of money, after the second year, if it works, you are entitled to pay taxes, if it doesn't work then it is not fair".

Noema and noesis obtained through the statement of the informant X can be drawn by the researcher into eidetic reduction that the informant X supports the vision of an advanced Indonesia that contains hopes of improving taxation. This invited the informant X to provide input to improve current taxation. The input suggests that the government pays more attention to the sustainability of small and medium enterprises in the imposition and application of taxes.

A similar hope for the improvement of Indonesia's taxation was also expressed by the informant B, as follows: "It's more transparent, don't tell us to see more, private companies can do that, especially the Ministry of Finance".

Through the statement of the informant B obtained noema which is (more transparent) and (do not tell us to see more). The noema is learned by the researchers to deeply to get the noesis, as follows:

"It means that if it is an investment of the taxes, we have to get it back and we will see the report, meanwhile we do not get it back as we have paid".

Based on the noema and noesis of the statement of the informant B, the researchers draw an eidetic reduction that the informant B expects that the application of taxation is more transparent and suggests that the government pays more attention to MSMEs because taxes are like an investment. The hope that taxation will remain better for entrepreneurs is still there while awaiting realization from the government.

Research synthesis: improving the quality of tax socialization on the meaning of tax for the country in order to build the value of taxpayer awareness. Current global developments explain the dynamics of an economic condition. The acceleration of economic development is fully supported by information disclosure that is so fast and easy. This certainly has a significant impact on the development of the economic sector, including the coffee sector. Coffee which is actually just an ordinary drink at this time has become part of the lifestyle of urban communities. The proliferation of coffee businesses in various parts of the world indicates that coffee is now a promising economic sector.

The situation of the environmental conditions greatly influences the behavior of coffee makers. The impact is certainly seen from the entrepreneur's perspective as the control of the coffee business that is currently developing. During the current development of coffee speed, of course, as a coffee businessman, he must consider the tax administration process of his business or coffee business. The tax administration process occurs when employers as taxpayers have an awareness of their tax obligations. Awareness of taxpayers for entrepreneurs in a business or coffee business tends based on the perspective of entrepreneur tax. This can be seen from the way coffee shop entrepreneurs interpret and interpret taxes for them and for the country. The tax perspective is formed from various experiences or impressions during the tax administration process which is carried out directly by the coffee shop entrepreneur. The experience and impression of taxation that is experienced directly is more dominated by experience or negative impression. Therefore, some coffee entrepreneurs very often question the tax itself.

Raising awareness of taxpayers is a duty for the government. One step to increase taxpayer awareness is through taxation socialization. Tax socialization is a means for the government, especially the DJT to convey to taxpayers the meaning and meaning of taxes for the country's development. This is certainly expected to be effective and of good quality so that the messages contained in tax implementation can reach taxpayers. But the reality in the field of taxation socialization still has shortcomings. The shortage is seen from the

presence of taxpayers who have not yet felt the direct socialization of taxes. This is certainly one of the causes of the lack of awareness of taxpayers which has a direct impact on tax receipts.

CONCLUSION

The phenomenon of the acceleration of the development of coffee shops in Malang is the impact of modern globalization that affects the social environment of the business or coffee business, including taxation. The phenomenon of the acceleration of the development of the coffee shop explained that hopefully and the disclosure of information on a particular field, especially coffee, makes it easy for entrepreneurs to start and run a coffee business without any obstacles. However, the ease and openness of the information also explains the need for the government to oversee the acceleration of the development of coffee. This is for the sustainability of the social environment of Indonesian coffee, especially in the city of Malang, to keep its dances dancing. At this time the role of the government is felt to be very lacking in carrying out its role and function. This can be seen clearly from the acceleration of the development of the coffee shop as well as the formation of the entrepreneur tax perspective which is an illustration of the role of the government as the guardian of the development of this industry. Thus, the realization of the tax bureaucratic revolution is highly awaited by entrepreneurs as hopes of entrepreneurs, especially MSMEs so that the government can pay more attention which will have a direct impact on taxpayer awareness and tax revenue. Based on the results of this study presents suggestions for further research. The limited amount of research on tax perspectives and awareness of taxpayers using qualitative methodology puts forward the researcher's expectations with this research that can present an idea for further research on the perspective of taxes and taxpayer awareness by using studies and other methods in the hope of further research became a bridge to previous research to complement one another and to produce diverse and deeper results.

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