


Marketing Management and Tax Planning Relationships for Traditional Business Actors

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| ARTICLEINFO | ABSTRACT |
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| <p>Article history:</p> <p>Received May 24, 2024 Revised Jun 11, 2024 Accepted June 20, 2024</p> <p>Keywords:</p> <p>Management Marketing Tax Planning Traditional Relationships</p> | <p>Traditional business actors in this era of modernization still have quite good consistency and existence. This is because people still accept and need this traditional trading system. This research is dedicated to measuring the relationship between managerial and tax planning, which can be implemented in traditional business concepts. Good managerialism can bring business into a directed and structured arrangement, while tax planning applies to assist actors in their obligations to the Republic of Indonesia. To minimize tax liabilities, various methods can be taken, both those that still comply with tax regulations (lawful) and those that violate tax regulations (unlawful), such as tax avoidance and tax evasion. Tax planning generally always starts with ascertaining whether a transaction or event has a tax impact. If the event has a tax impact, can the tax amount be excluded or reduced?.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p>  |

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1. INTRODUCTION

Management can be said to be a planning process (Planning), organizing (Organizing), directing (Actuating), and supervision (Controlling) the efforts of organizational members and the use of other organizational resources to achieve stated organizational goals set. Management is also the science of human efforts to utilize all the resources to effectively and efficiently achieve goals. Taxes are a cost for a company, minimizing the tax burden is one of the financial management functions that complies with all established regulations. So tax management can also be interpreted as follows:

- management strategy to control and organize tax aspects from a profitable perspective.
- Means to fulfill tax obligations correctly, but in amount taxes paid can be kept as low as possible to obtain profit.

The function of carrying out tax management in general is to do it efficient calculations and payment of taxes and business. Tax management aims to achieve profits and efficiency and make tax payments on time. Tax Planning is the initial stage of tax management, which is carried out research into tax regulations to select types and appropriate tax measures.

Will be done. To be able to minimize tax liabilities, this can be done in various good ways that still comply with tax regulations (lawful) as well as those that violate tax regulations (unlawful) such as tax avoidance and tax evasion. Tax planning generally always starts with convincing whether a transaction or phenomenon is taxable. If this phenomenon occurs tax, whether efforts can be made to exclude or reduce the amount of tax. Next, whether the payment of the tax in question can be postponed (PBS, 2013).

Tax planning must be (PBS, 2013);

- a. Does not violate tax provisions,
- b. It makes business sense, and
- c. The supporting evidence is adequate.

According to Erly Suandy, there are at least 3 things that must be paid attention to tax planning:

- a. Does not violate tax provisions
- b. It makes business sense because tax planning is part of that inseparable from the company's global strategy, both long-term and short-term.
- c. The supporting evidence is adequate, for example: agreement, invoice, accounting treatment.

In preparing tax planning that does not violate tax regulations, at least Five requirements must be met:

- a. Understand tax regulations or related regulations.
- b. Determine the goals to be achieved in tax planning.
- c. You must understand the character of the WP business.
- d. Understand the level of fairness of transactions regulated by tax planning.
- e. Tax planning must be supported by accounting policies and supported by evidence
- f. adequate, such as invoices, agreements, and so on.

Audit planning is the development of an overall strategy for implementation and The expected audit is prepared after the Engagement Letter is approved client. The successful completion of an audit engagement is largely determined by quality audit planning made by the auditor.

- a. According to the first fieldwork standards for Public Accountant Professionals (SPAP) requires adequate planning, namely: "The work must be planned as well as possible and if an assistant is used, it must be properly supervised." (IAI, 2001).
- b. According to Sukrisno Agoes in his book "Auditing", explains that: "Planning and supervision take place continuously during the audit, auditor as the final person responsible for the audit can delegate some functions planning and supervising the audit in the accounting firm (assistant)".
- c. Auditing Standard 316 in the Professional Standards for Public Accountants (Ikatan Indonesian Accountant, 2001) requires that "audits are designed to provide reasonable assurance of false detection material presentation in the financial statements".
- d. According to SA Section 326 (PSA No. 07), Audit Paragraph No. 20 states that: "In essence, the auditor must formulate a period and costs reasonable "

According to Agoes (2017: 162), internal control is a process designed, implemented, and maintained by parties responsible for governance, management, and other personnel to provide adequate confidence regarding the achievement of an entity's objectives related to the reliability of financial reports, efficiency, and effectiveness. Operation, and compliance with legislation. According to Hayes, Rick, et al (2017:260), internal control is a process influenced by the board of directors, management and other personnel of the entity, which is designed to provide adequate insurance regarding the achievement of objectives.

Cash disbursements are transactions that result in a reduction in the company's cash balances and/or bank accounts, whether originating from cash purchases, debt payments, transfer expenses, or other expenses (Soemarso: 2015).

The Cash Disbursement Accounting System is a unity of elements of the Cash Disbursement Accounting System that work together, including related functions, documents and records used as well as the Internal Control System which regulates Cash Disbursement activities (Darwis, Susanto 2018:57). Financial management activities are based on planning, procurement, bookkeeping and financing so that the implementation of educational programs can be carried out effectively and efficiently. For this reason, the objectives of financial management are:

- a. Can increase the effectiveness and efficiency of using university finances;
- b. Can increase accountability and transparency of higher education finance;
- c. Can minimize misuse of university budgets.

To achieve this goal, the creativity of university leaders is needed in exploring sources of funds, placing a treasurer who has expertise in bookkeeping and financial accountability and utilizes them correctly according to applicable laws and regulations. Value-based management is a

corporate governance concept. Company Evaluation Model that shows how company decisions affect shareholders. These corporate decisions are made by managers to maximize shareholder wealth. Thus, a key aspect of value-based management is ensuring that managers focus on the goal of maximizing shareholder wealth. Another definition of value-based management is a managerial approach where the main goal is the long-term maximization of shareholder wealth and as a way to place responsibility on managers to communicate, educate, and change other people through the value creation process so that commitment is realized. The purpose of value-based management in a company is to assess systems, strategies, processes, analytical techniques, performance measurement, and culture so that they can guide towards the goal of maximizing the company's shareholder wealth.

Strategic business unit management is defined as a business unit that as a whole is differentiated from other business units because this business unit provides an understanding of the market where management can carry out strategic planning concerning products and markets. Strategy is defined as choosing a market area or product to enter or leave and how to ensure a good position of competitors in that market or product. Strategic business unit management consists of 3 parts, namely:

1. Strategy Assessment
2. Strategy Selection
3. Strategy Implementation

2. RESEARCH METHOD

A population refers to a broad category of research subjects or objects that share specific qualities and quantities. These attributes and quantities are utilised by researchers to investigate and subsequently derive conclusions about the population (Sugiyono, 2016, p. 80). These specific characteristics and quantities will subsequently be identified for investigation, after which conclusions will be deduced. The population of this survey comprised traditional traders located in the Surabaya area, as per the research objectives. The methodology employed to select samples for this study is purposive sampling, a form of non-probability sampling. Purposive sampling, as defined by Sugiyono (2013, p. 38), is a method utilized to select research samples in a deliberate manner, with the intention of obtaining data that is more representative. The rationale behind the researchers' selection of this methodology was to acquire criteria that satisfied the research's objectives. The investigation necessitates Traditional traders and traditional market who have accumulated a minimum of six months of work experience in the Surabaya region. Based on the researcher's determination, the study incorporated the following independent variables (X): Management (X1), Marketing (X2), and Tax Planning (X3). The dependent variable (Y) utilized in this study pertains to the market trader's performance.

3. RESULTS AND DISCUSSIONS

Marketing Concept

At this time, marketing has an important role and is the spearhead of the company's success. To find out about the new methods and philosophies involved in it, there are three basic factors in the marketing concept, namely:

1. All company planning and activities must be customer or market-oriented.
 2. Profitable sales volume should be the company's goal and not volume for its own sake.
 2. All marketing activities within the company must be coordinated and integrated organizationally.
- The marketing concept is a business philosophy that states that satisfying customer needs is an economic and social condition for the company's survival (Dhamanestha and Handoko, 2008: 6).

Marketing Mix

According to William J. Stanton (Private, 2002: 78) marketing mix is a combination of four variables or activities that are the core of a company's marketing system, namely: product, price structure, promotional activities, and distribution system.

In marketing services, there are important things that we need to know, especially in this research using the marketing mix which is famous for the marketing mix which consists of 5Ps, namely: product, price, distribution, promotion, and people (Aditama, 2003: 163).

Consumer Behavior

Consumer behavior can be defined as the activities of individuals who are directly involved in obtaining and using goods and services, including the decision-making process in the preparation and determination of these activities (Hani and Swasta, 2000:10).

Factors that influence consumer behavior (Kotler and Armstrong, 2001: 196) are: cultural factors, social group factors, personal factors and psychological factors. Belief is a descriptive thought that someone has about something. Meanwhile, attitude is the organization of motivation, emotional feelings, perceptions and cognitive processes towards an aspect.

Product Quality

In terms of the quality of a product produced by a company, there is sometimes variation. This is because the quality of a product is influenced by several factors, where these factors include: People, Management, Money, Raw Materials, Machines and Equipment

Price

According to Saladin (2003:95) price is a sum of money as a medium of exchange to obtain products and prices. Meanwhile, according to Dharmesta and Irawan (2005:241) price is the amount of money (plus several products if possible) needed to get a number of combinations of products and services. The definition of price is the amount of money needed as a medium of exchange to obtain a combination of products and services. According to Fandy Tjiptono (2000:54) states that the quality of a product and price have a close relationship with customer satisfaction to establish a strong relationship with the company. In the long term, a bond like this allows the company to thoroughly understand customer expectations and their needs.

Respondent Profile

Table 1. Characteristics of Respondents Based on Gender

| No | Gender | Amount | |
|-------|--------|--------|------------|
| | | Freq | Percentage |
| 1 | Female | 17 | 57% |
| 2 | Male | 13 | 43% |
| Total | | 30 | 100% |

Based on Table 1, it shows that the majority of respondents were women, 17 people (57%) and the rest were men, 13 people (43%). This happens because the population in Menganti is more female.

Table 2. Characteristics of Respondents Based on Age

| No | Age | Amount | |
|-------|--------------|--------|------------|
| | | Freq | Percentage |
| 1 | 19 - 20 year | 12 | 40% |
| 2 | 21 - 22 year | 15 | 50% |
| 3 | > 22 year | 3 | 10% |
| Total | | 30 | 100% |

Based on table 2 it shows that the majority of respondents were aged between 19 – 20 years as many as 12 people (40%), aged between 21 - 22 years as many as 15 people (50%) and the remaining were aged > 22 years as many as 3 people (10%). This shows that the population of Menganti people who are respondents are mostly aged between 21 - 22 years.

Reliability Test

Reliability shows the level of stability of a measuring instrument in measuring a phenomenon. The reliability test uses the Cronbach Alpha technique, with the condition that it is reliable if the coefficient $\alpha > 0.6$.

Table 3. Summary of Reliability Measurement Results for Questionnaire Items

| Name | α test | A | Information |
|------|---------------|-------|-------------|
| X1 | 0,780 | 0,600 | Reliabel |
| X2 | 0,807 | 0,600 | Reliabel |
| Y | 0,802 | 0,600 | Reliabel |

The results in Table 3 show that all questions regarding product (X1), price (X2) and customer loyalty (Y) are reliable because they show calculated α results that are greater than 0.6, meaning that all question items can be used as research instruments.

Deskriptif Analysis

Table 4. Respondent

| No | Answer | Skor | F | % | (F x N) |
|---------|-------------------|------|----|------|---------|
| 1 | Strongly agree | 5 | 3 | 10% | 15 |
| 2 | Agree | 4 | 19 | 63% | 76 |
| 3 | Neutral | 3 | 1 | 3% | 3 |
| 4 | Don't agree | 2 | 4 | 13% | 8 |
| 5 | Strongly Disagree | 1 | 3 | 10% | 3 |
| Amount | | | 30 | 100% | 105 |
| Average | | | | | 3.50 |

Based on Table 4 above, it can be seen that 3 people (10%) said they strongly disagree, 4 people (13%) said they disagreed, 1 person (3%) said they were neutral, 19 people (63%) said they agreed and 3 people (10%) said they strongly agreed. The item average of 3.50 indicates that the respondent's assessment is included in the high rating. This means that Samsung cellphones do have attractive product designs.

Table 5. Respondents' responses to the statement were that the was very strong

| No | Answer | Skor | F | % | (F x N) |
|---------|-------------------|------|----|------|---------|
| 1 | Strongly agree | 5 | 6 | 20% | 30 |
| 2 | Agree | 4 | 17 | 57% | 68 |
| 3 | Neutral | 3 | 2 | 7% | 6 |
| 4 | Don't agree | 2 | 1 | 3% | 2 |
| 5 | Strongly Disagree | 1 | 4 | 13% | 4 |
| Amount | | | 30 | 100% | 110 |
| Average | | | | | 3.67 |

Based on Table 5 above, it can be seen that 4 people (13%) said they strongly disagree, 1 person (3%) said they disagreed, 2 people (7%) said they were neutral, 17 people (57%) said they agreed and 6 people (20%) said they strongly agreed. The item average of 3.67 indicates that the respondent's assessment is included in the high rating. This means that according to respondents, Samsung cellphones do have a strong signal.

Table 6. Respondents' responses to the statement that the complete features/facilities of Traditional Market developments

| No | Answer | Skor | F | % | (F x N) |
|---------|-------------------|------|----|------|---------|
| 1 | Strongly agree | 5 | 8 | 27% | 40 |
| 2 | Agree | 4 | 15 | 50% | 60 |
| 3 | Neutral | 3 | 0 | 0% | 0 |
| 4 | Don't agree | 2 | 1 | 3% | 2 |
| 5 | Strongly Disagree | 1 | 6 | 20% | 6 |
| Amount | | | 30 | 100% | 108 |
| Average | | | | | 3.60 |

Based on Table 6 above, it can be seen that 6 people (20%) said they strongly disagree, 1 person (3%) said they disagreed, 0 people (0%) said they were neutral, 15 people (50%) said they agreed and 8 people (27%) strongly agree. The item average of 3.60 indicates that the respondent's assessment is included in the high rating. This means that according to respondents, the features/facilities on Samsung cellphones do follow technological developments.

Table 7. Respondents' responses to the statement that Traditional Market

| No | Answer | Skor | F | % | (F x N) |
|---------|-------------------|------|----|------|---------|
| 1 | Strongly agree | 5 | 7 | 23% | 35 |
| 2 | Agree | 4 | 14 | 47% | 56 |
| 3 | Neutral | 3 | 1 | 3% | 3 |
| 4 | Don't agree | 2 | 2 | 7% | 4 |
| 5 | Strongly Disagree | 1 | 6 | 20% | 6 |
| Amount | | | 30 | 100% | 104 |
| Average | | | | | 3.47 |

Based on Table 7 above, it can be seen that 6 people (20%) said they strongly disagree, 2 people (7%) said they disagreed, 1 person (3%) said they were neutral, 14 people (47%) said they agreed and 7 people (23%) strongly agree. The item average of 3.47 indicates that the respondent's assessment is included in the high rating. This means that according to respondents, Samsung cell phones do have a variety of attractive colors.

Table 8. Respondents' responses to the statement that the selling value of goods in traditional markets

| No | Answer | Skor | F | % | (F x N) |
|---------|-------------------|------|----|------|---------|
| 1 | Strongly agree | 5 | 5 | 17% | 25 |
| 2 | Agree | 4 | 12 | 40% | 48 |
| 3 | Neutral | 3 | 4 | 13% | 12 |
| 4 | Don't agree | 2 | 4 | 13% | 8 |
| 5 | Strongly Disagree | 1 | 5 | 17% | 5 |
| Amount | | | 30 | 100% | 98 |
| Average | | | | | 3.27 |

Based on Table 8 above, it can be seen that 5 people (17%) said they strongly disagree, 4 people (13%) said they disagreed, 4 people (13%) said they were neutral, 12 people (40%) said they agreed and 5 people (17%) strongly agree. The item average of 3.27 indicates that the respondent's

assessment is included in the neutral assessment. This shows that the respondents' opinion regarding the selling value of second-hand Samsung cellphones is neutral.

4. CONCLUSION

This research suggests that the existence of traditional markets in this era is still very necessary. The demand for traditional markets is still very high. The community is still waiting for the continuation of traditional-based businesses. Good management will make the business bigger and survive in an era of change. Traditional markets are a tax object for the government, because there are transactions that occur in the trading cycle. Tax management will have a good impact on future business development. Based on research, there are still many traditional-based business actors who do not understand tax management or tax planning. So this can affect future existence.

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