



Information Systems and Tax Online in Indonesia, Effect Decrease in Rate, Audit and Organization's Culture Against Tax Revenue on Foreign Investment Office

Hartono¹, Paisal Halim^{1*}, Syamsiah Badruddin¹, Panji Hendarso¹, Yulianto¹, Muhammad Ikhsan Setiawan², A. Saleh A.³

¹Institut Ilmu Sosial dan Manajemen STIAMI, Jakarta, Indonesia

²Department of Civil Engineering, Narotama University, Surabaya, Indonesia

³Financial Mathematics Research Group, AHMAR Institute, Indonesia

*Corresponding author E-mail: paisal.halim@stiami.ac.id

Abstract

Since October 2004 Tax Office PMA begin implementing Modern System Administration using Information Systems Directorate General of Taxation (DGT). For ease of service and control of the taxpayer and increase productivity apparatus, this office is fully supported by computer-based administration system. Aspects of good governance is also applied to improve the quality and certainty and legal equality to the taxpayer. Modern system of tax administration to embrace the latest technological advances with the various modules of office automation are expected to improve control mechanisms more effectively supported by the adoption of a code of ethics officials at the (DGT), which regulates employee behavior in performing the task. So that the benefits to be gained from the implementation of modernization of tax administration system for taxpayers is simplicity, where the workflow is simpler and certainty that there is certainty in implementing tax regulations. Effect Decrease in tax rates, Tax Audit and Organization's Culture against Tax Revenue on the Tax Office of Foreign Investment Two. The purpose of this study was to determine the influence of Decrease in tax rates, Tax Audit and Organization's Culture against Tax Revenue. This research is quantitative method through the survey, with respondents 146 respondents where the participation rate of 99%. Decrease in Tax Rates that will have a positive and significant impact on Tax Revenue. Tax Audit has a positive and significant impact on Tax Revenue. The Organization's Culture has a positive and significant impact on Tax Revenue. Tariff Reduction, Tax Audit and Organizations Culture, has a positive and significant impact on Tax Revenue.

Keywords: Decrease in Tax Rates; Organization's Culture; Tax Audits; Tax Revenue

1. Introduction

Since October 2004 Tax Office PMA begin implementing Modern Administration System using Information Systems Directorate General of Taxation (DGT). For ease of service and control of the taxpayer and increase productivity apparatus, this office is fully supported by computer-based administration system. Aspects of good governance is also applied to improve the quality and certainty and legal equality to the taxpayer. Modern system of tax administration to embrace the latest technological advances with the various modules of office automation are expected to improve control mechanisms more effectively supported by the adoption of

a code of ethics officials at the (DGT), which regulates employee behavior in performing the task. So that the benefits to be gained from the implementation of modernization of tax administration system for taxpayers is simplicity, where the workflow is simpler and certainty that there is certainty in implementing tax regulations. DGT also stressed on improving services to taxpayers, in order to encourage taxpayer compliance which ultimately will affect job satisfaction and tax authority's performance (tax officials) to increase tax revenues. The real phenomenon in the field is the time period of the last 10 years have only ever pass over realization of revenue targets for 2004 and 2008 (two years) respectively 104% and 108%, the rest is never reached [1]



Fig. 1: Realization of tax revenue

Including tax revenue in the Tax Office, Foreign Investment, acceptance of the tax office, Foreign Investment, in the last 5 years (the period 2012- 2016) never reached the target set as illustrated in the table below[2]:

Table 1: Tax revenue in tax office of foreign investment

Year	Target	Actual	Achievement	Grow
2012	17,265,214	13,948,867	80.79%	5.40%
2013	16,233,648	13,898,714	85.62%	-0.42%
2014	16,931,264	14,623,827	86.37%	5.16%
2015	20,372,813	13,468,831	66.11%	-7.95%
2016	18,319,309	13,115,248	71.59%	-2.68%

Tax revenue by Valentino Piana states that the result of the application of a tax rate to a taxbase. Increases in tax base result in more socially acceptable than an Increase in revenue Increase in the rate, the in turn, in the certain macroeconomic conditions, could even backfire. Definition of tax revenue is the result of applying the tax rate to the tax base. Where the increase in the tax base increased tax revenue from the increase in the tax rate that macroeconomics can be boomerang[3].

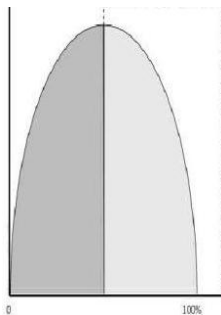


Fig. 2: Graph of tax revenue against tax rate

The theory associated with tax incentives in the form of reduced tax rates according by Arthur Laffer of the University of Southern California (1970), states: Whereas when tax rates are too high, people are lazy production, acted upon economic activity or investment. Because profits or revenues will be drawn into the government's coffers through the taxes are high. In such conditions, the reduced tax rates can push to exciting production. According to Arthur Laffer that there is a relationship between tax rates with revenues from taxes (Tax Revenue). This relationship can be described with a curve that came to be known more by the term Laffer curve. In detail can be described as follows: "Based on the image above can be explained at the level of the tax rate of 0% government did not get a receipt that comes from taxes, no matter whatever amount of its tax base". So also at the level of the tax rate of 100%, the government does not get revenue from taxes due to willingness to pay of the public will be reduced until the behavior. Tax avoidance In between these two extremes point tax rates there are two tax rates that can provide state revenues, the higher tax rates on the small tax base and low tax rates on large tax base. The relationship between taxes rates with tax collections was due to a change in tax rate has two effects on state revenues, namely arithmetic effects and economic effects. Arithmetic effect occurs when the tax rate is low, state revenues will be lower. Conversely, if the tax rate is high then the state revenues from taxes will be high. Meanwhile, the economic effect of the tax assessment may occur due to changes in economic activity (employment, output) due to changes in tax rates. If the tax rate is increased then multiplier effect it will be negative on economic activity. Conversely, if the tax rate is lowered, then multiplier effect it will be positive on economic activity. Response acceptance of changes in tax rates only depends on factors such as the tax system, a tax assessment, the amount of tax rates and regulations that exist. If the tax rate is too high, which area prohibit range on the Laffer curve, the reduction in tax rates will increase tax revenues. With the self-assessment system adopted in Indonesia's tax system requires the DGT for guidance and supervision of the taxpayer. One such control is through examination. Arens, Elder and Beasley provide an

understanding of auditing or inspection is "auditing the accumulation and evaluation of evidence about determine and information to report on the degree of correspondent between the information and established criteria. Auditing should be done by a competent, independent person". From these definitions, the examination can be defined as the process of gathering and evaluation of evidence about information to determine and report the level of correspondence only between information and criteria, adding that the examination should be done by people who competent and independent. Arens, Elder and Beasley divide the examination into three types: Operational Audit, Compliance Audit and the financial statement audit or financial audit. One example of a compliance audit provided by Arens, Elder and Beasley is an examination conducted by the authority to determine whether a person or an organization meets the requirements that have been established or are known as tax audits. In this type of examination that is so inspectors are officers from the relevant tax authorities. In simple terms it can be said that the tax examination is a form of compliance audit, which in this examination of the tax authorities ensure compliance with tax laws, by taxpayers. Tax audit emphasis on evidence in the form of books, documents and records carried out objectively by tax inspectors are professionally based on inspection standards. The examination is not to find fault but to test taxpayer compliance fulfillment of tax obligations. According to Kurnia Siti Rahayu defines a tax examination as follows: A tax audit is monitoring the implementation of system the self-assessment undertaken by the taxpayer, must hold fast to the tax laws. From some of the above it can be concluded that the tax audit is an activity to collect and process data or information in a professional manner by the inspection standards and must cling to the tax laws. Organizational culture is the dominant values are disseminated within the organization and are referred to as the philosophy of the employee. While Robbins, organizational culture is a common perception held by members of the organization, and is a system of shared meaning. There is a strong influence of organizational culture (corporate) on the performance expressed by John P. Kottler and James L. Heskett with the following statement: (1) Cultural Organization (corporation) can have a significant impact on long-term economic performance. It is said that a company with a culture that emphasizes key constituents, such as customers, shareholders, employees, and managers at all levels of leadership, demonstrated performance significantly exceeded the company that does not have the culture; (2) Cultural Organizations (corporate) may even be a more important factor in considering the success and failure of the company in the coming decade. Cultures that show a decline in performance have a negative financial impact, partly because of the tendency of blocking the company adopted a strategic or tactical changes necessary; (3) Not infrequently culture Organization (corporation) a strong blocking long-term financial performance; (4) Despite strong to change, organizational culture can be created improve the performance. Economic Culture Organization (corporation) is required for long-term economic improve performance them strong culture, Appropriate culture and adaptive culture. In the measurement of indicators are required Organizational Culture is a characteristic of a form of existence, the organization of cultural indicators according to Stephen P. Robbins is as follows: (1) Innovation and the courage to take risks, which means that where employees are encouraged to be innovative and take risks. Besides how organizations reward risk-taking action by employees and generate ideas of employees; (2) The attention to detail, that is to say the extent to which the organization expects employees demonstrate accuracy, analysis and attention to details. Applications in the organization, among others in the use of official outfit employees do every day; (3) Result oriented, meaning the extent to which the management focus on results than attention to the techniques and processes used to achieve it. Applications in the organization among other leaders who no mercy in the pursuit of results so as to enable employees not stalling completion of a job, and analyzing and evaluating the execution of tasks; (4) Oriented to humans, meaning the extent to which management decisions take into account the effect

of outcomes on people within the organization. Applications in the organization include encouraging employees who carry out their ideas, presented awards to employees who successfully execute their ideas (5) Oriented to the team, which means that the extent of the work in organizing activities around the teams not only on individuals to support cooperation. Applications in the organization including leadership support on some employees to work in a team, leadership support for keeping in touch with colleagues in the other team members; (6) Aggressiveness, meaning the degree to which aggressive people and compete instead of friendly and cooperative. Applications in the organization include a healthy competition between employees at work; employees are encouraged to achieve maximum productivity. An organization usually formed to achieve a certain goal through the performance of all existing human resources within the organization. The internal and external environment of the organization determines human resources performance. Therefore, the ability to create an organization with a culture that encourages performance is a requirement. Study ever conducted shows that an organization changes its organization capable of performing highly significant compared to organizations that do not make changes to the organization. However, not all changes in the culture result if not done properly. Tax Reform in Indonesia, which began in 1984 starting with the reform of taxation (Tax Reform) that is a fundamental change in the tax regulations (reform the tax system). Tax reform in addition to the renewal of the tax system is also reforming taxation apparatus, by improving capabilities and skills in order to understand, master and implement the new tax regulations. For tax authority also improve service to taxpayers, in order to encourage compliance that will ultimately affect the increase in tax revenues. In addition it also fix related procedures, work procedures, and mental discipline. According to John P. Kottler and James L. Heskett there is a strong influence of organizational culture (corporate) on the performance, that Cultural Organization (corporation) can have a significant impact on long-term economic performance. The essential elements in tax collection rates, namely, equality, intrusions, and penalties. An element that is associated with this article is the tax rate. Adam, revealed that the tax rates that are too low will threaten the prosperity of society because tax revenues cannot finance the construction of the optimum. However, if the tax rate is too high will lead to slower economic growth because the tax burden becomes larger. Therefore, the tax rate was not based on how big the amount of tax payable by the taxpayer, but also have to consider how much the amount of taxes paid by the taxpayer wants. Not easily determine the optimal tax rates. For that, it needs a comprehensive understanding of what factors need to be considered in setting the tax rate. Alink and Kommer, states that the determination of the tax rate depends on several economic variables. These variables consist of economic conditions that could be the composition of the private sector and the public sector in the economies, the composition of the number of workers with the owners of capital, the level of household consumption and saving, as well as the level of public and private investment. To see the effect of the reduced tax rates to tax revenue, then approach with Arthur Laffer Laffer curve. Laffer curve depicts the relationship between tax rates with state revenue from taxes (Tax Revenue), where it occurs due to a change in tax rate has two effects on state revenues, namely arithmetic effects and economic effects. Arithmetic effect occurs when the tax rate is low, state revenues will be lower. Conversely, if the tax rate is high then the state revenues from taxes will be high. Meanwhile, the economic effect of the tax assessment may occur due to changes in economic activity (employment, output) due to changes in tax rates. If the tax rate is increased then multiplier effect it will be negative on economic activity. Conversely, if the tax rate is lowered, then multiplier effect it will be positive on economic activity. Response acceptance of changes in tax rates only depend on factors such as the tax system, a tax assessment, the amount of tax rates and regulations that exist. If the tax rate is too high, which is the area prohibit range on the Laffer curve, the reduction in tax rates will increase tax revenues. A tax audit is a characteristic of voluntary compli-

ance mechanisms in the system of self-assessment as higher than inspection rate will be improved adherence. Okello, that the system, self-assessment the tax authorities to rely more on control after the submission of tax returns as a tax audit. The tax audit is a requirement for the successful implementation of the system. Self-assessment this of course applies to Indonesia is implementing system self-assessment as the tax collection system. So that the tax assessment or tax audit conducted by the Directorate General of Taxes is the discipline of auditing, compliance auditing precisely because the purpose of the tax audit is to examine the tax compliance in meeting tax obligations. As a consequence of the self-assessment system adopted in Indonesia competencies of the Directorate General of Taxes is a balance between the taxpayer is given authority to calculate, taking into account, deposit and report its own tax in accordance with tax law and its implementation regulations by the tax authorities. Compliance tested by the Director General of Taxation regarding the formal and material compliance, which the audit process is subject to the Act and its implementing regulations on tax audits. Link that connects theory influence the implementation of a tax audit by an increase in tax revenue is explained by Wirawan B. Ilyas, stating the tax audit is expected to have an influence on the increase in tax revenue which derive from the findings of the examination and improvement of taxpayer compliance in those the next year. [1]–[13]

2. Methods

This study was designed using descriptive method with quantitative approach. Descriptive statistical methods used to explain the phenomena that occur regarding research data. While quantitative methods are used to explain the relationship between the study variables. The research method used survey method by collecting data through research instruments, and distributing questionnaires to employees and the results were processed by SPSS to determine the relationship between variables exists. The method used to examine the relationship between the three independent variables and the dependent. In collecting the data, the authors conducted the study as follows: Documentary Research (Library) is a data collection process is theoretical through books, literature, or materials of lectures, magazines newspapers, as well as scientific papers related to the problems examined by author and Field Research, which is the actual process of data collection through direct observation by distributing questionnaires. The population is a mix of all elements in the form of events, things, or people who have similar characteristics which are the center of attention of researchers, therefore regarded as research universe. The population in this study were all employees in Tax Office PMA, amounting to 146 employees. The sample is a subset of the population, made up of some members of the population. In this study did not use sampling techniques since the sample studied is the whole of the population, or so-called census. Given the number of population amounted to only 146 employees, it is worth taking a whole to be sampled without having to take a sample in a certain amount. Thus, the samples of this study were all employees of each section in Tax Office PMA. Using two variables, namely the independent variable and the dependent variable. There are three independent variables and one dependent variable. As the independent variable is the reduction in tax rates, inspection and organizational culture are denoted by X_1 , X_2 and X_3 . While the dependent variable is the tax revenue that is denoted by Y . To transform data from qualitative to quantitative, the authors used a Likert scale. Likert scale used to measure attitudes, opinions, and perceptions of a person or a group of social phenomenon. Weighting answers to the questionnaire using Likert five-point scale. Before the above instruments used in data collection, data must be tested to 30 respondents were selected randomly. The purpose of the test instrument is to get the value of validity and reliability of all of the questions that was about to be used as a measuring tool in the study. Technical analysis of the data used in this study is a quantitative correlation which include: (1) test the quality of data; (2) the classical

assumption; (3) test the hypothesis with t test and F test; and (4) the coefficient determination [1], [2], [4], [14]

3. Results and Discussions

Tax Office of Foreign Investment (PMA) of the vertical unit of the Regional Office of DGT, Ministry of Finance, Jakarta which was formed in 1997 with regard to their division into three Tax Office PMA, Minister of Finance Decree No. 162/KMK.01/1997 dated April 10, 1997. Tax Office PMA formation in addition established to optimize the security tasks reception also improve service to taxpayers engaged in the industrial sector PMA metals and machinery. Since October 2004 Tax Office PMA begin implementing Modern Administration System using Information Systems Directorate General of Taxation (DGT). For ease of service and control of the taxpayer and increase productivity aparat, this office is fully supported by computer-based administration system. Aspects of good governance is also applied to improve the quality and certainty and legal equality to the taxpayer. Test data distribution normally done by one sample Kolmogorov-Smirnov Test. Decision: (1) If Asymp. sig. < 0.05 then the regression model is not normal; (2) If Asymp. Sig. > 0.05 then the regression model with normal distribution.

From the findings, it seemed that the regression model for the variable tariff reduction with Asymp normal distribution. Sig. (0.107) > 0.05 and for normally distributed variables Tax Inspection with Asymp. Sig. (0.278) > 0.05 and for normally distributed variables Organizational Culture with Asymp. Sig. (0.072) > 0.05 and for normally distributed variables Tax Receipts with Asymp. Sig. (0.131) > 0.05. Testing the validity of the instrument is to determine the degree of accuracy of instruments to collect research data. This test is performed to determine whether all of the statements (instrument) of the proposed research to measure the research variables are valid. The validity of the type used in this study is the construct validity, which include understanding the theoretical arguments underlying the measurements obtained. To test the validity of this study was calculated by computer using the program Statistical Product and Service Solutions (SPSS) with the provision that if a positive count r and $r_{count} > r_{table}$, then the item or variable is valid. If the count r is not positive, and the count $r < r_{table}$, then the item or the variable is not valid. Validity of test results showed that the whole point statement has r result is positive and greater than 0.361 so it can be said to be valid. Reliability test is used to determine the consistency or stability of measuring instruments, whether tools used reliable and consistent if the measurement can be repeated. In this reliability test used SPSS by using Cronbach's Alpha. Reliability test results for the variable tariff reduction, tax inspection and Cultural Organization and the Acceptance of Taxes are as follows:

Table 2: Reliability test results

Variable	Cronbach's Alpha	N of Items
Tax Rate Reduction	0.869	6
Tax Investigation	0.887	6
Organizational Culture	0.937	6
Tax Revenues	0.914	6

Based on the table above shows that values Cronbach alpha from the calculation of all variables ranged from 0 to 1, or in other words the value of alpha > 0.6 (the default value). From these data it appears that the entire value of Cronbach alpha is very high, because the instrument has a value above 0.600 is variable tariff reduction amounting to 0.869 to the variable Tax Inspection of 0.887 for the variable Organizational Culture of 0.937 and for the variable of Revenue amounted to 0.914 so that it can be said that the instrument used is extremely reliable, so that the instrument can be used for measurement in order to collect data. Therefore, the questionnaire has been declared valid and reliable. Based on the results of research data processing with SPSS for Windows ver. 23 obtained the following information:

1. The tariff reduction showed that partially on Tax Revenue variable value t obtained figures $2.380 > t_{table}$ amounted to 1.645 so that H_0 is rejected and H_1 accepted. It means that the variable tax rate decline has significant positive effect on Tax Revenue (Y).
2. Examination showed that partially on Tax Revenue variable value t obtained figures $5.493 > t_{table}$ amounted to 1.645 so that H_0 is rejected and H_2 is received. It means that the variable Inspection has significant positive effect on Tax Revenue (Y).
3. Organizational culture showed that partially on Tax Revenue variable value t obtained figures $2.596 > t_{table}$ amounted to 1.645 so that H_0 is rejected and H_3 is accepted. It means that the organizational culture variables have significant positive effect on Tax Revenue (Y).
4. The tariff reduction, Inspection, and Cultural Organization jointly against Taxpayer Compliance on Foreign Investment Two Tax Office obtained F_{count} equal to 45.849. When compared with the value of F_{table} by using probability 0.5, then the known value of $F_{table} = 0.05$ (kl). $(nk) = 0.05$ (4-1). $(145-4) = 2.696$. a) Thus, $F_{count} (45.849) > F_{table} (2.696)$, so obviously H_0 is rejected and H_a accepted. This shows that together (simultaneously) the independent variable tariff reduction (X_1), Inspection (X_2) and Cultural Organization (X_3) positive and significant effect on the dependent variable of Revenue (Y) in Tax Office Foreign Investment two
5. Amount figures terminated coefficient 0.494 or equal to 49.4%. This figure means that 49.4% of Tax Revenue happened affected by tariff reduction, tax audits and Cultural Organization. While the rest, i.e. 50.6% (100% -49.4%), can be explained by factors other causes that are not investigated in this study. In the case of the above means that other factors affecting the Tax Revenue predicted shrinking. This means that the selected variables are correct.

4. Conclusion

The hypothesis testing showed that there is influence: (1) tariff reductions on Tax Revenue where t is greater than t_{table} ($2.380 > 1.645$) or the research hypothesis H_1 is accepted, the value of Standardized Coefficients Beta indicates contribution tariff reduction on Tax Revenues amounted to 0.243; (2) the Tax Inspection of the Tax Revenue where t is greater than t_{table} ($5.493 > 1.645$) or H_2 research hypothesis is accepted, value the Standardized Coefficients Beta shows the contribution to the Tax Audit Tax Revenues amounted to 0.355; (3) the organizational culture on Tax Revenue where t is greater than t_{table} ($2.596 > 1.645$) or H_3 research hypothesis is accepted, value the Standardized Coefficients Beta shows the contribution to the organizational culture of Revenue amounted to 0.269; (4) There are significant tariff reduction, tax inspection and Cultural Organization jointly against Tax Receipts where F_{count} larger than F_{table} ($45.849 > 2.696$) or the research hypothesis H_4 is received, the value of R square on a table summary shows the contributions The tariff reduction, tax inspection and Cultural Organization against Tax Revenues amounted to 0.494 so that it can be concluded that the effect of tariff reduction, tax inspection and Cultural Organization against Tax Revenue of 49.4%

References

- [1] F. N. Rahmawati, "Pengaruh Pemeriksaan dan Kepatuhan Wajib Pajak Terhadap Penerimaan Pajak Penghasilan Badan di Surakarta," *Jupe-Jurnal Pendidik. Ekon.*, vol. 3, no. 1, 2015.
- [2] Y. Arisandi, V. Ratnawati, and E. Darlis, "Pengaruh Penambahan Wajib Pajak Badan, Penyampaian Spt Masa Pph Badan, Penerbitan Surat Tagihan Pajak dan Pemeriksaan Pajak terhadap Penerimaan Pajak Penghasilan Badan," *J. Online Mhs. Btd. Ilmu Ekon.*, vol. 2, no. 2, pp. 1-15, 2016.
- [3] S. P. Robbins, T. Judge, and K. Breward, *Essentials of organizational behavior*, vol. 7. Prentice Hall Upper Saddle River, 2003.
- [4] J. Hutagaol, "Meningkatkan Kepatuhan Wajib Pajak Melalui

- Penerapan Strategi Pelayanan dan Penegakan Hukum,” *J. Perpajak. Indones. Jakarta*, pp. 34–50, 2006.
- [5] M. Herryanto and A. A. Toly, “Pengaruh kesadaran wajib pajak, kegiatan sosialisasi perpajakan, dan pemeriksaan pajak terhadap penerimaan pajak penghasilan di KPP Pratama Surabaya Sawahan,” *Tax Account. Rev.*, vol. 1, no. 1, p. 124, 2013.
- [6] S. P. Robbins, *Organizational behavior: Concepts, controversies, and applications*. Prentice Hall, 1991.
- [7] S. P. Robbins, *Organization Theory: Structures, Designs, And Applications, 3/e*. Pearson Education India, 1990.
- [8] M. Karas, “Tax rate to maximize the revenue: Laffer curve for the Czech Republic,” *Acta Univ. Agric. Silvic. Mendelianae Brun.*, vol. 60, no. 4, pp. 189–194, 2013.
- [9] A. B. Laffer, “The Laffer curve: Past, present, and future,” *Backgrounder*, vol. 1765, pp. 1–16, 2004.
- [10] R. Carroll, “The 2001 and 2003 Tax Relief: The Benefits of lower tax rates,” *Tax Found. Fisc. Fact*, no. 141, 2008.
- [11] E. Arens, R. J. Elder, and S. Mark, “Beasley. 2012. Auditing and Assurance Services: An Integrated Approach.” Pearson Prentice Hall.
- [12] D. Fullerton, *Can Tax Revenues Go Up when Tax Rates Go Down?* Office of Tax Analysis, US Treasury Department, 1980.
- [13] R. Carroll and W. Hrungrung, “What does the taxable income elasticity say about dynamic responses to tax changes?,” *Am. Econ. Rev.*, vol. 95, no. 2, pp. 426–431, 2005.
- [14] M. I. Setiawan, I. Dhaniarti, C. Hasyim, W. M. T. Atmaja, Sugeng, W. M. Utomo, A. Sukoco, S. W. Mudjanarko, J. Suyono, I. Nyoman Sudapet, R. D. Nasihien, D. A. Restuti Wulandari, R. T. Ade, J. Prasetijo, N. Kurniasih, and M. B. N. Wajdi, “Correlations analysis of airport sustainability and local government budget,” *Int. J. Integr. Eng.*, vol. 10, no. 2, pp. 71–76, 2018.