

Efficiency of the Regional Revenue Agency's Services (Case Study at the Supiori Regency Taxpayer Supiurity Service Number)

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Abstract

The efficacy of services has been established as the foundation for imaging for individuals in need of services. The link between the elements affecting palayanan's efficacy and the outcomes of public satisfaction has been shown adequately in earlier research. The objective of this study was to examine the Taxpayer Identification Number of Development Planning Agency at Sub-National Level of Supori Regency service quality in terms of elements that might impact service quality. The findings of this study suggest that the community is dissatisfied with the service provided by the Supiori Regency Taxpayer Identification Number, necessitating the implementation of different repair processes by both the head and workers. Additionally, the findings of this study support the need for additional research to demonstrate how efforts to oversee and assess human resources, service management, and infrastructure may result in future increases in community satisfaction with services in the Development Planning Agency at Sub-National Level Supiori Regency. The solution to the constraints encountered during the efficiency process at the Supiori Regency Development Planning Agency at Sub-National Level office is as follows: (a) the need to improve employee education with a high school diploma or equivalent to a Bachelor (S1) level of competence; (b) a focus on quick and uncomplicated services for the sake of community satisfaction; and (c) procurement of cutting-edge computer facilities.

Keywords

service satisfaction efficiency;
service quality determinants;
service quality



I. Introduction

One of the functions of government is to serve the community, as Rasyid (2002: 14) explains, "the modern government is fundamentally a service to the community." In relation to the state of public services that have failed to demonstrate their quality, Efendi (in Masrich, 2007: 4) indicates that "low-quality public services have long been a source of popular discontent." The public frequently complains about sophisticated and high-priced services, while the community frequently has problems accessing public services." Supriatna (1997: 105) states that "the characteristics of government bureaucracy are more oriented toward status, stagnant mechanistic structures, and fewer specialists, which will impede public services." The Minister of Administrative Reform's Decree 63 of 2003 defines "public services" as "all forms of service, both public goods and public services, that are in principle responsible for and implemented by government agencies in the center, the area, and the business entity's environment, whether state-owned or regional, in order to meet the needs of the community." Customers are referred to as "served" in public administration, whereas communities or citizens are referred to as "recipients" of government services. Lovelock (in Tjiptono, 2008: 85) describes the concept of The

Flower of Service as "eight packed points of service with eight flower petals dubbed The Eight Petals on the Flower of Service." Xiptono (2008: 84) Identifying and describing the eight supplements The quality of public service includes the following: information (rapid and accurate), consultation (rapid and complete), administration (simple and uncomplicated), hospitality (pleasant service), caretaking (adjustment of service to the differences in people's backgrounds), exceptions (responsible capabilities of people's claims), billing (easy and accurate payment), and caretaking (adjustment of service to the differences in people's backgrounds). If the concept of the Flowers of Service is correctly executed, a high level of service will be provided to those in need of services. Simply expressed, service quality can be defined as a measure of how well the level of services supplied meets consumer expectations, as explained by Lewis and Brooms (1983) in Tjiptono (2008: 85).

Service quality and innovation are two elements that can build competitive advantage, because the quality of service as a infrastructure that is adequate in providing services, while innovation is applied because consumers want a renewal in the services perceived by consumers, so the end result of service quality and innovation is the creation of competitive advantage (Kusumadewi and Karyono, 2019). Public service standard is a product service performance contract, agreed by both parties: providers and users (Sukesi and Yunus, 2018).

According to Rochmat Sumitro (1988: 12), taxes are voluntary payments to the state treasury made by citizens in violation of the law (which can be enforced) by failing to obtain lead (counter-achievement) services that can be demonstrated and used to pay for general expenses. It was emphasized in Article 1 of the 2007 Law that the Taxpayer Identification Number was a number assigned to the taxpayer as a means of identification in the tax administration for the purpose of enforcing tax rights and duties. From the aforementioned understanding of the Taxpayer Identification Number idea, the Taxpayer Identification Number function can be characterized as the self-identification or identity of regional taxpayers and the maintenance of order in tax payments and tax administration oversight. Factors that influence the success of Taxpayer Identification Number services should be promoted. Among these criteria are the apparatus's expertise level, the quality and quantity of equipment utilized to process services, and bureaucratic culture. A good service is considered to be able to increase taxpayer compliance, to increase taxpayer compliance with their tax duties. A good tax officer will reassure taxpayers. The efficiency of Supiori Regency of Taxpayer Identification Number services can be achieved if service actors at the Office of the Regional Income Agency (Development Planning Agency at Sub-National Level) in Supiori Regency can carry out services with the achievement of the target, the visible quality of service, the fulfillment of service quantity, and other factors that contribute positively to Regional Taxpayer Identification Number management services that are inextricably linked to the support.

II. Research Methods

The research method used is qualitative. Qualitative research is frequently referred to as naturalist research due to the fact that it is conducted in natural environments (Sugiono, 2006: 8). In qualitative research, researchers exercise a greater degree of critical thinking throughout the study process (Bungin, 2010: 5). Qualitative research is a type of descriptive study that makes use of analytical methodologies. Qualitative research involves researchers taking part in the events / situations being examined. Qualitative research approaches for data collecting include interviewing, observing, and documenting. When

this strategy is understood, the researcher studies data as carefully and as meticulously as possible in order to obtain correct results. The author uses this method to assess the Regional Income Agency's level of service efficacy in relation to the Supiori Regency Taxpayer Identification Number.

III. Results and Discussion

3.1 Regional Taxpayer Identification Number services are provided by service officers at the Development Planning Agency at Sub-National Level Supiori Regency Office

One of the government's functions is to serve the community, as said previously, "the modern government's essence is service to the community." The government is not held accountable for its own benefit, but for the benefit of the community.

In reality, not all governments understand and are capable of providing high-quality services to their constituents. Despite the idea of a modern bureaucracy displacing the Kingdom in Indonesia, although a bureaucracy that served as a king or ruler and primarily functioned as a public servant has been introduced and distributed to the community and inside the bureaucracy, the state of public service implementation has not yet improved significantly, and in some cases has stagnated. Supriatna (1997: 105) states that "the characteristics of government bureaucracy are more oriented toward status, stagnant mechanistic structures, and fewer specialists, which will impede public services." Numerous strategic issues confront public organizations as they attempt to perform their fundamental tasks, functions, authority, and obligations, both internally and internationally. The internal environment of public organizations can take the form of organizational situations and conditions (organizational structure design, organizational culture, human resource performance, and member empowerment), while the external environment can take the form of economics, politics, technology, socio-culture, ecology, geography, and security. Additionally, an individual who matures little as an adult will undoubtedly bring the characters influenced by the customs or culture of the neighborhood in where he was born and reared. Characters introduced into a human or organizational group will spawn the most powerful characters, who will dominate and exert more influence over the groupings and colors of groups or organizations engaged in providing public services.

To ascertain the Regional Taxpayer Identification Number service provided by the Service Officer at the Supiori Regency Office, the author interviewed the Head of the Supiori Regency Development Planning Agency at Sub-National Level and inquired about the services provided by the officers assigned to the Section of Regional Taxpayer Identification Number service at the Supiori District Development Planning Agency at Sub-National Level Office. The results of the interview were stated by the Head of the Agency Supiori District Revenue Servicing. Similarly, as stated by the Secretary of the Supiori Regency Regional Revenue Agency, the author's interview revealed that the Regional Taxpayer Identification Number service officer performed well on service jobs, as service officers always followed SOPs at the Supiori Regency Development Planning Agency at Sub-National Level Office, and the results are of good quality.

It should be understood that the Service Officer's services at the Supiori Regency Regional Revenue Agency Office can be performed well, relying on the leadership's orders to subordinates in carrying out their separate jobs. In terms of direction, the Head of the Supiori Regency's Regional Revenue Agency routinely directed the Regional Taxpayer Identification Number service officer at work in order to avoid errors. The Head of the Supiori District Development Planning Agency at Sub-National Level makes

recommendations on how to serve effectively and with discipline when carrying out official tasks.

Lovelock (in Tjiptono, 2008: 85) describes the concept of The Flower of Service as "eight packed points of service with eight flower petals dubbed The Eight Petals on the Flower of Service." Tjiptono (2008: 84) discusses the eight components of public service quality, one of which is undertaking, which means that after the customer obtains certainty that his needs will be met, the application servants and administrators must be uncomplicated, have low costs, short terms, and other ease of service. Simply simply, according to Lewis and Brooms (1983) in Tjiptono (2008: 85), service quality can be defined as the extent to which the level of services given meets consumer expectations. This type of public service, on the other hand, informen 3 of society's elements, namely (LM), which stated that the service officer had not performed well, the services provided by service officers remained convoluted, and the payment of the Regional Taxpayer Identification Number had not yet met the expectations of those who looked after the Regional Taxpayer Identification Number. This circumstance contributes to the community's dissatisfaction with the services given by Regional Taxpayer Identification Number service personnel. Similarly, Informen 4 of the community members who looked after the Regional Taxpayer Identification Number (YR) indicated that the service officers did not provide enough Regional Taxpayer Identification Number services, that the services supplied by service officers remained complex, and that this left the community feeling underserved. Similarly, informene 5 is still from the community, who stated that while the Regional Taxpayer Identification Number service officer has performed well, he has not demonstrated optimization in his work, which tends to create a negative image in the eyes of those who care for the Regional Taxpayer Identification Number, who occasionally express disappointment as a figure that must be served well. Similar to other informants, stated that the services offered by service officers at the Supiori Regency Development Planning Agency at Sub-National Level Office did not result in the desired level of service by those responsible for the Regional Taxpayer Identification Number.

If one follows the informant's viewpoint of the author's interview results, it appears that the services given by the Regional Taxpayer Identification Number service officer at the Office of the Supiori Regency Regional Revenue Agency were conducted in accordance with SOPs and by quality service officers. The Head of Development Planning Agency at Sub-National Level's position was consistent with that of the secretary of Development Planning Agency at Sub-National Level, who stated that the work associated with the Regional Taxpayer Identification Number service should be carried out by a qualified Regional Taxpayer Identification Number service officer, as the services provided were quite good, and service officers in serving good words to the community should take care of Regional Taxpayer Identification Number. However, the response from the community who looked after the Regional Taxpayer Identification Number was in contrast to what the Head of Development Planning Agency at Sub-National Level and Secretary of Development Planning Agency at Sub-National Level stated, that the service provided by the service officer was not satisfactory, that the service was still convoluted, and that the service was not given optimally, creating a negative image for those who look after the Regional Taxpayer Identification Number.

If you listen to both sides, the Head of Development Planning Agency at Sub-National Level and the Secretary of Development Planning Agency at Sub-National Level, who represent the element of bureaucrats who believe that everything related to the Regional Taxpayer Identification Number service is quite good, and the element of society who believe that the services provided by Regional Taxpayer Identification Number

service officers are quite bad, then the efficiency of the services carried out by Supiori Regency Development Planning Agency at Sub-National Level related to According to the author's observations, the Regional Taxpayer Identification Number service provided by the service officer has not been optimal, because the people who take care of the Regional Taxpayer Identification Number are sometimes not served directly and must wait a long time, and the Regional Taxpayer Identification Number service officer frequently leaves the location of service even when there are people who require service immediately, so it is only a matter of time.

According to the author, there was ineffective service by service officers at the Supiori Regency Office of Development Planning Agency at Sub-National Level, because the community was still in the service process and was not directly served, so that the community's requirements were not met according to the community's wishes. This writer's position is consistent with Pasolong's (2007: 126), as expressed by the Minister of Administrative Reform, and as advanced by Napitupulu (2007: 17), where Pasolong (2007: 126) claimed that service was a peroses fulfillment of demands directly through the activities of other people. According to the Minister of Administrative Reform, service encompasses all sorts of service activities that provide commodities or services in order to meet community requirements. According to Napitupulu (2007: 17), "service is a collection of activities or processes aimed at serving the needs of others more satisfactorily through the use of service goods."

It should be understood that, while the author's opinion differs from Pasoli's, the Minister of Administrative Reform's, and Napitupulu's, the summit of what the author states exists in the opinions of Pasol, the Minister of Administrative Reform, and Napitupulu, who all believe in the fulfillment of unmet community needs.

3.2 Factors affecting the Regional Taxpayer Identification Number services provided by Supiori Regency Development Planning Agency at Sub-National Level

Regional Taxpayer Identification Number services can be considered to be generally good if they are supported by the elements affecting the service. According to the author's research, there are several elements that can impair Regional Taxpayer Identification Number services. The following are the relevant factors:

- (1) Competence of employees. In relation to public services, the size of employee competency is determined by their educational level; the average education level of employees in charge of the Regional Taxpayer Identification Number service sector at the Office of the Regional Revenue Agency Supiori District is high school or higher.
- (2) Professional experience. To ascertain the work experience of the employees who served in the Regional Taxpayer Identification Number service sector, it can be stated to be extremely extensive, as the employees had previously worked at the Office of Development Planning Agency at Sub-National Level Supiori Regency.
- (3) Education and physical activity. Employees Who Work in the Regional Taxpayer Identification Number Service Sector Have Generally Participated in Education and Exercises Conducted Once or Twice a Year, Specifically Bimtek Regional Taxpayer Identification Number and PBB Bimtek.
- (4) in terms of number and quality. In the public service sector, the quantity is the quantity, and the quality of the quantity is the result. Depart from the author's research findings, which indicate that the quantity of means / office work equipment, such as computers, tables and chairs, and air conditioning, is already available in the service room at the Supiori Regency Regional Revenue Agency, indicating that the condition of the facilities / work equipment can support employee performance. On the other

hand, the quality of work generated by employees who worked in the Regional Taxpayer Identification Number service sector demonstrates a high level of productivity, as work assigned to employees can be resolved properly.

- (5) A culture of bureaucracy. Bureaucratic culture refers to the behaviors of personnel in an office that reflect positive ideals. At the Regional Revenue Agency in Supiori, the bureaucratic culture appeared to apply SOPs, where all employees demonstrated good work, work discipline, and adherence to office norms, all of which are related to a healthy work culture.

Based on the foregoing, the authors argue that quality is defined as service actors who are competent and understand the ins and outs of public services, have worked in the service sector for an extended period of time, and are supported by a high level of education, such as undergraduate (S1) or (S2), and practice good habits toward the public.

IV. Conclusion

Fundamentally, the Regional Taxpayer Identification Number service at the Supiori Regency Development Planning Agency at Sub-National Level Office has been ineffective, despite the fact that it was carried out in accordance with SOP and under the guidance of the Head of Development Planning Agency at Sub-National Level. This is because the community believes that the Regional Taxpayer Identification Number administration does not always meet their expectations, the services offered by service officers remain complex, and the Regional Taxpayer Identification Number service officer frequently departs the location of service when there are individuals in need of services immediately. As a result, it's inevitable that this situation has an effect on bad imaging for individuals who require ideal service and quality. There are several elements that can effect the Regional Taxpayer Identification Number services at the Supiori District Development Planning Agency at Sub-National Level office, including employee competencies as evaluated by their high school graduation or similar level of education. Employee experience is sufficient because it has been gained through employment, education, and training provided by Bimtek. Additionally, quantity factors covering infrastructure facilities are accessible to assist employees in performing at their best. However, where the quality of work demonstrates superior quality, the community remains dissatisfied, despite the fact that a positive bureaucratic culture has been demonstrated by employees who worked according to SOPs and under the leadership of the Head of Development Planning Agency at Sub-National Level. The solution to increasing the efficiency of services at the Supiori Regency Development Planning Agency at Sub-National Level office is to improve the education of employees who have completed high school and are equivalent to a Bachelor (S1), focusing on quick and uncomplicated services to ensure community satisfaction, and procuring computers. The most recent, and arrangement of seats and office desks in order to increase employee comfort, multiply education and training opportunities, and sustain bureaucratic culture related to office soup, vision, and mission, all for the purpose of optimizing service and quality.

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