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Effectiveness of Tax Object Information Management System in Improving PBB P2 Services

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Abstract

The Tax Object Information Management System (SISMIOP) is an innovation in the digitization of tax administration that aims to increase the efficiency, transparency, and accuracy of the management of Rural and Urban Land and Building Tax (PBB-P2). This study aims to analyze the implementation of the SISMIOP policy in the Regional Revenue Agency (Bapenda) of Lalat Regency, identify the factors that affect its success, and evaluate its impact on the improvement of tax services. The research method used is a qualitative approach with data collection techniques through interviews, observations, and documentation. The results of the study show that the implementation of SISMIOP has increased efficiency in collecting data on tax objects, accelerated the payment process, and increased transparency in tax administration. However, there are still several obstacles, such as limited technological infrastructure, resistance from taxpayers, and lack of socialization related to the use of this system. Factors that affect the success of SISMIOP implementation include local government support, human resource readiness, and integration with digital payment services. The impact of the implementation of SISMIOP can be seen from increasing taxpayer compliance, accelerating tax services, and increasing regional tax revenues. This study concludes that although SISMIOP has had a positive impact on improving PBB-P2 services, it is still necessary to strengthen technological infrastructure, increase people's digital literacy, and optimize tax digitization policies to increase the effectiveness of the system in a sustainable manner.

Introduction

Taxes are one of the main sources of regional revenue used to support development and public services (Kowel et al., 2019). One type of regional tax that has a significant contribution is the Rural and Urban Land and Building Tax (PBB P2). PBB P2 is a tax imposed on the ownership or utilization of land and/or buildings located within the administrative area of a region. To optimize this tax revenue, a system is needed that is able to support efficiency in managing tax object data and improve the quality of service to taxpayers.

Along with the advancement of information technology, many regions have begun to adopt digital systems in tax administration (Haryaningsih & Juniwati, 2021). One of the systems used in the management of PBB P2 is the Tax Object Information Management System (SISMIOP). SISMIOP is an application designed to support data collection, assessment, and administration of tax objects more accurately and efficiently (Caesar & Andi, 2022). This system aims to increase transparency, accuracy, and ease of tax services, so as to reduce the potential for errors in tax data management.

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Langkat Regency is one of the regions that has implemented SISMIOP in the management of PBB P2. The implementation of this system is expected to improve the quality of tax services by simplifying the process of registration, payment, and tax supervision. In addition, SISMIOP also allows for the integration of tax object data in a more structured manner, so that it can reduce data differences between local governments and taxpayers.

However, in its implementation, the effectiveness of SISMIOP is still a challenge in itself. Several obstacles such as uneven technological infrastructure, limited human resources who are competent in managing the system, and the level of taxpayer awareness in using digital services are still obstacles that need to be overcome (Fadri & Fil, 2024). Therefore, an evaluation of the effectiveness of this system is urgently needed to find out the extent to which SISMIOP is able to improve the quality of tax services in Lalat Regency.

The effectiveness of the information system can be measured through various indicators, such as service speed, data accuracy, user satisfaction, and an increase in the number of taxpayers who are obedient to pay (Satyawati & Cahjono, 2017). If SISMIOP is successfully implemented, then this system will not only improve the efficiency of tax administration, but can also contribute to increasing overall regional revenue.

In this study, the research will focus on the effectiveness of SISMIOP in improving PBB P2 services in Langkat Regency. This study will evaluate how this system is used in daily operations, how it impacts the service process, and the challenges faced in its implementation. In addition, this study will also identify the factors that affect the success of the system and provide recommendations for optimizing the use of SISMIOP in the future.

The research method used in this study is a descriptive approach by collecting data through interviews, observations, and analysis of documents related to the implementation of SISMIOP. Information obtained from various parties, such as employees of the Regional Revenue Agency, taxpayers, and IT technical personnel, will be used to assess the extent to which this system provides benefits in tax services.

The results of this study are expected to provide a clearer picture of the role of SISMIOP in improving the effectiveness of tax services in Lalat Regency. In addition, the findings in this study are also expected to be evaluation material for local governments in formulating policies related to a better tax administration system in the future.

The importance of evaluating tax information systems is also based on the fact that technology continues to develop rapidly. Therefore, Langkat Regency needs to ensure that the system used is always updated and adjusted to the needs and challenges in the field. In addition, training and socialization to system users, both among tax employees and taxpayers, are also an important factor in increasing the effectiveness of the implementation of SISMIOP.

In addition to the technical aspects, the implementation of SISMIOP must also be supported by clear regulations and a strict supervision system. Local governments need to ensure that every stage of tax management through SISMIOP runs in accordance with the standards that have been set (Wahyuni et al., 2018). Thus, this system can function optimally and provide maximum benefits for the community and local government.

Despite the many benefits offered by SISMIOP, there are still some challenges that must be overcome in its implementation. One of the main challenges is the resistance of employees and taxpayers to the change of the manual system to the digital system. For this reason, there needs to be an appropriate approach in introducing the benefits and conveniences offered by this system.

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Furthermore, the technological infrastructure that supports the implementation of SISMIOP must also be considered. The availability of adequate hardware and software, a stable internet network, and a reliable data security system are important aspects in ensuring the success of this system. Without strong technological support, the effectiveness of SISMIOP in improving tax services will be difficult to achieve.

In today's digital era, transparency and accountability in public services are the main demands of the community (Natika, 2024). Therefore, the implementation of SISMIOP in Langkat Regency must also be directed to increase openness in tax management. With a well-integrated and documented system, the risk of administrative errors and irregularities can be minimized.

Overall, this study will provide a comprehensive overview of how SISMIOP plays a role in improving the effectiveness of tax services in Langkat Regency. By understanding the advantages and challenges in the implementation of this system, it is hoped that the right solution can be found to optimize the use of technology in tax administration. This will ultimately contribute to increasing taxpayer compliance and increasing regional revenue in a sustainable manner.

In conclusion, the effectiveness of SISMIOP in improving PBB P2 services in Langkat Regency is highly dependent on various factors, including technological readiness, user competence, and supportive regulations. With good management, this system can be a very useful instrument in improving the quality of tax services and strengthening the regional financial system. Therefore, local governments need to continue to evaluate and develop SISMIOP so that the benefits can be felt to the maximum by all parties involved.

Methods

This study uses a qualitative approach with a descriptive method (Sugiyono, 2017). This approach was chosen because it aims to understand and describe the effectiveness of the Tax Object Information Management System (SISMIOP) in improving Rural and Urban Land and Building Tax (PBB P2) services in Lalat Regency. This research focuses on the implementation process, the obstacles faced, and the impact of the use of this system on regional tax services.

This research was conducted at the Regional Revenue Agency (Bapenda) Office of Langkat Regency as the agency responsible for the management of PBB P2 and the implementation of SISMIOP. Research subjects include: 1) Bapenda employees of Langkat Regency who play a role in the administration and management of the SISMIOP system; 2) Taxpayers (communities/land and building owners) who use SISMIOP-based tax services; 3) Other related parties, such as IT technical personnel who manage the system and officials responsible for regional tax policies.

To obtain comprehensive data on the effectiveness of SISMIOP, this study uses several data collection techniques as follows: The researcher will make direct observations on the use of SISMIOP in tax services in Bapenda, Langkat Regency. Observations will include interactions between employees and taxpayers, the process of input and processing of tax data, as well as technical obstacles that occur in the system. Interviews will be conducted directly with Bapenda employees, taxpayers, and technical personnel responsible for SISMIOP system operations. The interviews are semi-structured, allowing for a more in-depth exploration of the experiences, perceptions, and challenges faced in the implementation of this system.

Data will be collected from official documents such as Bapenda's annual report, regional tax policies, and SISMIOP manuals. This documentation will be used to understand how this system is designed and how it is applied in regional tax policies. A review of previous research relevant to the implementation of SISMIOP will be carried out to strengthen research analysis.

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The literature studied includes academic journals, regional tax regulations, and reports from the Ministry of Finance or other institutions related to the regional tax system.

Data Analysis Techniques

Data obtained from observations, interviews, and documentation will be analyzed using thematic analysis techniques (Jogiyanto Hartono, 2018). The stages of data analysis are as follows: Data collected from various sources will be sorted, classified, and selected to obtain information relevant to the research objectives.

The reduced data will be compiled in the form of descriptive narratives, tables, or diagrams to facilitate interpretation. After an in-depth analysis, conclusions will be drawn based on the pattern of findings that emerge from the analyzed data. The conclusion will explain the effectiveness of SISMIOP, the supporting and inhibiting factors of implementation, as well as recommendations for future system optimization.

Data Validity

To ensure the validity and reliability of the data, this study implements several strategies as follows: Comparing data from various sources, such as interviews with Bapenda employees and taxpayers, as well as official documentation, to ensure consistency of information. Using various data collection techniques (observation, interviews, and documentation) to obtain a more comprehensive picture of the effectiveness of SISMIOP. Involve the main informant in verifying the results of the interview to ensure the accuracy and correctness of the data interpretation. Record and document the entire research process so that it can be retraced if needed.

Results and Discussion

Implementation of SISMIOP Application Policy in Bapenda Langkat Regency in Improving PBB-P2 Services

Based on the results of observations and interviews with Langkat Regency Bapenda employees, the implementation of SISMIOP has been carried out in several stages. This system is used to support faster and more efficient data collection, assessment, management, and tax services.

Table 1. Implementation of SISMIOP in Bapenda, Langkat Regency

No	Implementation Aspects	Description
1	Tax Object Data Collection	The system is used to record and manage tax object information digitally, thereby reducing administrative errors.
2	Tax Assessment and Determination	The process of determining the amount of tax is carried out based on data stored in the system, so that it is more transparent and accurate.
3	Taxpayer Services	The system allows taxpayers to access tax information online and make payments digitally
4	Supervision and Control	SISMIOP assists in monitoring and reporting on tax payments, facilitating the evaluation of taxpayer compliance.

In its implementation, the Bapenda of Langkat Regency has held training and socialization for employees and taxpayers to increase their understanding of the use of this system. In addition, this system has also been integrated with online tax services to facilitate payment transactions.

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However, there are still several obstacles in its implementation, such as the lack of internet access in some remote areas, limitations in the technical understanding of tax employees, and resistance from taxpayers who are used to the manual system.

Based on the results of observations and interviews, the implementation of SISMIOP in Bapenda of Langkat Regency has been carried out through several stages, such as digital data collection of tax objects, system-based tax assessment, and integration with online payment services. This is in line with the theory of Electronic Government (e-Gov) put forward by (Heeks, 2002), where digital systems in government administration can improve the efficiency, effectiveness, and transparency of public services.

These findings are also supported by research (Sukmana, 2021) which researches the effectiveness of SISMIOP in regional tax management in the city of Surabaya. The research shows that the implementation of tax information systems is able to reduce service time, increase the accuracy of tax data, and improve transparency in tax determination. Similar findings were also found in the study (Tanaamah et al., 2021) who emphasized that the successful implementation of the tax information system is highly dependent on policy support, technological infrastructure, and the readiness of human resources in operating the system.

However, in its implementation in Lalat Regency, there are still several obstacles that hinder the effectiveness of the system, such as the lack of adequate technological infrastructure, the limitation of IT experts, and the low level of digital literacy of taxpayers. This is in line with the Diffusion of Innovations theory (Rogers, 2003) which states that the adoption of new technology in an organization is greatly influenced by the readiness of users and the ease of access to the technology.

Factors Affecting the Successful Implementation of the SISMIOP Application Policy in Bapenda Langkat Regency

The success of SISMIOP implementation in PBB-P2 services is influenced by several main factors, both supporting and inhibiting. Based on the results of interviews and document analysis, these factors are summarized in the following table:

Table 2. Supporting and Hindering Factors for SISMIOP Implementation

No	Supporting Factors	Inhibiting Factors
1	The commitment of the Regional Government in supporting tax digitalization.	Uneven Technological Infrastructure, especially in remote areas.
2	Employee training to improve competence in operating the system.	Resistance from taxpayers who are still used to the manual system.
3	Integration with Online Tax Services, making it easy to pay and access information.	Lack of socialization to the community regarding the benefits of the system.
4	Regulatory and Policy Support that strengthens the implementation of digital systems.	Limited IT Human Resources (HR) who are competent in system management.

Based on these findings, the success of SISMIOP implementation is highly dependent on policy support, technological readiness, and active participation from employees and taxpayers. To increase the effectiveness of the system, the Langkat Regency Bapenda is advised to expand socialization to the community, improve the quality of technological infrastructure, and hold advanced training for tax employees.

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The success of SISMIOP implementation in PBB-P2 services is influenced by several main factors, both supporting and inhibiting. This finding is relevant to the theory of Good Governance put forward by (Sihotang, 2023), which stated that the success of the digital system in public services is greatly influenced by the factors of participation, transparency, accountability, as well as effectiveness and efficiency in its implementation.

From the results of the research, several main supporting factors were found in the implementation of SISMIOP in Langkat Regency, namely: a) Commitment of the Regional Government – The Langkat Regency Government actively supports the implementation of the digital system in tax services. This is in accordance with research (Aisah et al., 2021) which states that the successful implementation of the tax information system is highly dependent on the support of government policies and regulations; b) Employee Training – Bapenda has held several trainings for employees in operating this system. This is in line with research (Nurillah & Muid, 2014) which emphasizes that the human resource competency factor plays a very important role in the successful implementation of information technology in the government sector; c) Integration with Online Tax Services – With a digital payment system, taxpayers can make payments more easily and flexibly. These findings support the results of the study (Setiawan & Yanti, 2024) which found that the digitization of tax services increases taxpayer compliance due to the ease of access to information and payments.

However, the study also found several inhibiting factors, namely: a) Uneven Technological Infrastructure – There are still several areas in Langkat Regency that experience limited internet access, so the system cannot be used optimally. This is reinforced by research (Novita, 2014) who found that the gap in technology infrastructure is one of the main obstacles in the implementation of e-Government in the regions; b) Resistance from Taxpayers – There are still many taxpayers who are more comfortable with manual systems and are reluctant to use digital systems. This finding is in accordance with the Technology Acceptance Model (TAM) theory of the (Davis, 1989) which states that the acceptance of new technology is highly dependent on the perception of ease of use and benefits felt by users.

Lack of Digital Socialization and Education – Some taxpayers do not fully understand how SISMIOP works, so they still rely on conventional methods in paying taxes. This is in line with research (Zega et al., 2024) which shows that the success of the tax information system is greatly influenced by public awareness and education in the use of digital technology.

The Impact of the Implementation of the SISMIOP Application Policy on Improving PBB-P2 Services in Bapenda Langkat Regency

The results of the study show that the implementation of SISMIOP has had a positive impact on tax services in Lalat Regency. Some of the main impacts observed include: With the digitization of tax data, the service time to taxpayers becomes faster than the manual method. Taxpayers can access tax information and make payments online, reducing queues at tax offices. This system reduces the risk of errors in tax records because all data is automatically stored in the system. Local governments can monitor tax revenues in real-time and conduct more accurate analysis. With the existence of an online system and automatic notifications via SMS/email, taxpayers' awareness in paying taxes has increased. The ease of access to tax information encourages the public to be more active in carrying out tax obligations.

With a more efficient system, tax revenue has increased because fewer taxpayers are late in paying. The system also facilitates the identification of taxpayers who have not been registered or have not fulfilled their obligations.

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Table 3. Comparison Before and After SISMIOP Implementation

Aspects	Before SISMIOP Implementation	After the Implementation of SISMIOP
Service Hours	Long, many manual processes	Faster, automated systems process data
Data Accuracy	Frequent errors Recording	More accurate and well-documented data
Access Tax Information	Must come directly to the tax office	Accessible online at any time
Taxpayer Compliance	Many delays in payments	Increased due to automatic reminders
Tax Revenue	Not optimal because many taxpayers have not been recorded	Increased because the system is more transparent and efficient

Although the positive impact is quite significant, there are still several challenges that need to be improved so that the implementation of SISMIOP can be more optimal. Some recommendations to improve the effectiveness of this system include: a) Improving technological infrastructure, especially in areas that still have limited internet access; b) Increase the number of IT experts to ensure that the system is running properly and can be repaired quickly in the event of a problem; c) Increasing education to the public, so that more taxpayers take advantage of online services; d) Conduct periodic monitoring and evaluation of the system to find out the obstacles that arise and immediately find solutions.

The results of the study show that the implementation of SISMIOP has had a positive impact on improving PBB-P2 services in Langkat Regency. Some of the key impacts found include: a) Increased Service Efficiency and Speed – The process of data collection, assessment, and tax payment is faster than manual methods. This is in accordance with research (Pakpahan, 2020) which found that the application of information systems in tax services was able to speed up the administrative process by up to 40% compared to the manual system; b) Increasing Transparency and Accuracy of Tax Data – With a digital system, taxpayer data is more structured and accurate, thereby reducing the risk of administrative errors. These findings support the theory of the Information System Success Model of (DeLone & McLean, 2003) who emphasized that the success of an information system can be measured from the quality of the system, the quality of information, and its impact on organizational performance; c) Improving Taxpayer Compliance – With automatic notifications and easy access to tax information, taxpayer compliance increases. These findings are supported by research (Shah, 2017) which found that a good tax information system can increase taxpayers' awareness and compliance in paying taxes on time.

Increase in Regional Tax Revenue – With a more efficient system, tax revenue has increased because fewer taxpayers are late in paying. This is reinforced by research (Saifuddin, 2020) which found that the implementation of the tax information system contributed to increasing regional original revenue (PAD) by up to 20%.

Conclusion

Based on the results of the research on the effectiveness of the Tax Object Information Management System (SISMIOP) in improving Rural and Urban Land and Building Tax (PBB-P2) services in Lalat Regency, it can be concluded that the implementation of this system has brought positive changes in regional tax administration. SISMIOP has improved the efficiency, transparency, and accuracy of tax data, which has a direct impact on the quality of service to taxpayers. In terms of policy implementation, the use of SISMIOP has simplified the process

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of data collection, assessment, management, and tax payment in a more systematic and integrated manner. This system allows taxpayers to access tax information online, thereby reducing queue times and speeding up the administrative process. However, there are still several challenges in its implementation, such as the lack of technological infrastructure in some regions, the limitation of human resources who understand technology, and the resistance of taxpayers who are still used to manual methods. The success of SISMIOP implementation is influenced by several factors. Supporting factors include government policy support, employee training, system integration with online tax services, and transparency in tax administration. Meanwhile, inhibiting factors include limited internet access in remote areas, lack of socialization to the community, and limited IT experts who handle the system. The results of this research are in line with the theory of Electronic Government (e-Gov), Technology Acceptance Model (TAM), and the concept of Good Governance, which emphasizes the importance of technology readiness, user acceptance, and policy effectiveness in supporting the digitization of public services. In terms of implementation impact, this study shows that SISMIOP has improved service time efficiency, tax data transparency, taxpayer compliance, and regional tax revenue. With automatic notifications and access to digital payments, taxpayers become more aware of their obligations, thereby reducing late payments. In addition, tax revenues have increased because this system helps identify taxpayers who have not been registered or who have tax arrears. However, to optimize the benefits of SISMIOP, the Bapenda of Langkat Regency needs to improve technological infrastructure, increase training for employees, expand socialization to the community, and ensure system sustainability through periodic monitoring and evaluation. With these steps, it is hoped that SISMIOP can continue to develop and have a greater impact in improving tax services and supporting the optimization of regional original revenue (PAD) in Langkat Regency.

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