



## Quality of Tax System Services at Bapenda of Pekanbaru City

Lia Naulian<sup>a\*</sup>, Nur Hasanah<sup>a</sup>, Wilda Novita<sup>a</sup>, Elly Niel Waty<sup>a</sup>

<sup>a</sup>Faculty of Administrative Sciences, Universitas Lancang Kuning, Indonesia

### Article History

Received

29 December 2024

Received in revised form

18 January 2025

Accepted

20 January 2025

Published Online

31 January 2025

\*Corresponding author

[lianaulian2016@gmail.com](mailto:lianaulian2016@gmail.com)

### Abstract

This study aims to examine the quality of tax system services implemented in the Regional Revenue Agency (Bapenda) of Pekanbaru City. This study focuses on the importance of efficient and effective tax system service quality in increasing taxpayer satisfaction, as well as the challenges faced in implementing the tax system. The method applied in this research is a descriptive qualitative approach. Data was obtained through interviews, observation and documentation. The theory used in this study is the SERVQUAL model, which measures service quality based on five dimensions: physical evidence, reliability, responsiveness, assurance, and empathy. This research shows that overall, the Pekanbaru City Bapenda has succeeded in implementing good service quality indicators in increasing Taxpayer comfort and satisfaction. This research also states that the main challenge faced by the Pekanbaru City Bapenda in improving service quality is managing the manual tax system which has an impact on lower service efficiency, processing processes that take up to two weeks or more, long queues, and the potential for errors. Therefore, it is important for Bapenda to continue to evaluate and improve, especially in terms of the queuing system and the use of digital technology.

**Keywords:** Quality; Tax System

**DOI:** <https://doi.org/10.35145/jabt.v6i1.177>

**SDGs:** Quality Education (4); Decent Work and Economic Growth (8); Peace, Justice and Strong Institutions (16)

## 1.0 INTRODUCTION

In Indonesia, every region has the right to impose levies on the community in the context of administering government. This is emphasized in the 1945 Constitution of the Republic of Indonesia, which imposes taxes and other mandatory levies on the people, regulated by law. Indonesia applies the principle of decentralization in government, giving regional authorities the opportunity and freedom to carry out their regional autonomy (Putri et al., 2014 in Rawadani and Fidiana, 2018: 273).

Regional governments in Indonesia are divided into provincial governments and district/city governments. Every regional government, both provincial and district/city, is given the authority to manage and explore its regional resources, including collecting regional taxes as part of regional autonomy rights. One of the main sources of regional revenue is regional taxes. This tax is a mandatory contribution paid by the community, both individuals and business entities, to local governments without comparable direct compensation. This tax can be imposed in accordance with the provisions of applicable law. Regional governments collect this tax based on established regulations, with the aim of supporting the financing of regional government needs (Surantono, 1997:57 in Safutri, 2017:2). Regional taxes have a strategic role as a source of income to finance government operations and development in the region.

In the city of Pekanbaru, regional taxes have become the mainstay of Regional Original Income (PAD). Every amount deposited by the community has a significant contribution to development and programs that touch various aspects of residents' lives. As of December 30 2022, tax revenues in Pekanbaru reached IDR 718 billion, or 96.76% of the target set, with growth of around 23% compared to the previous year which reached IDR 587 billion. This increase shows good economic growth, positive recovery, increased commodities, as well as policy stimulus from the Mayor of Pekanbaru.

Pekanbaru has obtained autonomy rights in regional revenue management, which is implemented through the Regional Revenue Agency (Bapenda). Bapenda mapped out a strategy through Intensification,

Extensification and Digitalization (IED) in four main steps: Updating tax data and updating databases, strengthening information technology infrastructure, increasing human resource capacity, as well as strengthening innovation, regulation and collaboration. This is capital to make the Pekanbaru APBD healthier, so that it is able to protect the community, support the economy, and continue to contribute to city development.

Moreover, the existence of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments opens up new opportunities to achieve regional fiscal independence. The Pekanbaru City Regional Revenue Agency (Bapenda) carries out its duties and functions based on Regional Regulation (Perda) Number 1 of 2024 concerning Regional Taxes and Regional Levies, as well as Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. This law becomes the legal basis for regional governments in managing fiscal resources which are an important part of Original Regional Income (PAD).

The Pekanbaru City Regional Revenue Agency (Bapenda) has important responsibilities in managing 11 types of taxes which are the main source of Regional Original Income (PAD). Among these taxes are Land and Building Tax (PBB), Land and Building Rights Acquisition Tax (BPHTB), Advertisement Tax, Hotel Tax, Restaurant Tax, Entertainment Tax, Ground Water Tax, Street Lighting Tax, Non-Mineral Tax, Metals and Rocks (Minerba), Parking Tax, and Swallow's Nest Tax.

Rural and Urban Land and Building Tax (PBB-P2) is a tax imposed on the ownership, control and/or use of land and/or buildings by individuals or entities, except for areas used for plantation, forestry and mining activities.

Land and Building Rights Acquisition Tax (BPHTB) is a levy imposed when someone obtains land and/or building rights. This tax is paid by the buyer, while the seller also has an obligation to pay such as Income Tax (PPH). Thus, both parties, both sellers and buyers, are responsible for paying this tax.

Advertisement Tax is imposed on advertising, which includes various media and forms designed for commercial purposes, such as promoting, introducing, or attracting public attention to goods, services (Wijaya & Purba, 2021), people, or entities.

Hotel tax is imposed on services provided by hotels, including lodging facilities such as motels, inns, tourist huts, and boarding houses with more than 10 rooms. Restaurant Tax is imposed on food and/or drink services provided by restaurants, including places that serve food and drinks, such as cafes, canteens and food stalls.

Entertainment Tax applies to all types of entertainment activities that are subject to fees, such as spectacles, shows, games and crowds. Groundwater Tax is imposed on the extraction and/or utilization of water contained in the soil layers below the surface.

Street Lighting Tax (PPJ) is imposed on the use of electric power for public street lighting, whether generated independently or from other sources, with electricity costs borne by the Regional Government.

Non-Metal Mineral and Rock Tax (Minerba) is imposed on activities of extracting non-metallic minerals and rock from natural sources, in accordance with applicable provisions in the mineral and coal sector. Parking Tax is imposed for the operation of off-street parking, whether provided for the main business or as a separate business, including motor vehicle storage. Finally, the Swallow's Nest Tax is imposed on the collection and management of swallow's nests.

In the era of increasingly rapid digitalization, the Pekanbaru City Bapenda has taken innovative steps by launching the Smart Tax Pekanbaru Mobile application. This application was inaugurated on October 7 2021, at the same time as the opening of the 2021 Regional Revenue Management National Technical Coordination Meeting (Rakorteknas) in Pekanbaru. Officially used since February 11 2022, this application has been regulated in Pekanbaru Mayor Regulation Number 115 of 2021, which regulates the management of the Pekanbaru Smart Tax application by the Pekanbaru City Regional Revenue Agency. The launch of this application is in line with the government's efforts to expand digital-based tax services, especially in dealing with the impact of the COVID-19 pandemic. Through this application, people can easily access online services to register, report, pay taxes and upload proof of payment.

However, this digitalization does not yet cover all types of taxes, so it is not optimal in providing services to all taxpayers. Pekanbaru City Bapenda also uses a manual tax system. As a result, people have to come directly to the office to fulfill their tax obligations, which often causes long queues and long waiting times. Apart from that, this manual service can cause various problems, such as application files being tucked away or even lost, the process of processing files not being monitored, as well as difficulties for people who cannot be present to submit application documents due to their busy lives.

However, manual service also has advantages. For people who still have doubts or questions regarding the amount of tax that must be paid, direct interaction with officers can provide certainty and a clearer explanation. Manual service also makes things easier for those who are less familiar with technology or digital applications. Thus, the existence of manual services continues to provide benefits, especially for people who need direct assistance in understanding the taxation process. Although providing several advantages, manual systems are overall less effective and efficient when compared to full digitalization. To improve service quality (Hocky et al., 2020) and taxpayer satisfaction (Arif et al., 2021; Saputro et al., 2022), more comprehensive use of technology needs to continue to be optimized.

Based on this introduction, this article aims to find out and analyze the quality of service regarding the tax system implemented at the Pekanbaru City Bapenda Office and the obstacles faced by the Pekanbaru City Bapenda in providing satisfactory service quality for the community. This study is important to carry out in order

to provide an overview of the challenges faced as well as potential improvements through increasing the use of digital technology in the tax service system in Pekanbaru City.

## 2.0 LITERATURE REVIEW

According to Parasuraman, Zeithaml, and Berry (in Siswadi, 2020), service quality can be interpreted as the level of conformity between customer expectations and the performance they feel regarding the services they receive (Panjaitan et al., 2024). They suggest that assessing service quality depends on the extent to which the services provided are able to meet or even exceed customer expectations. Service quality is considered good if the service received meets expectations or even exceeds expectations. Conversely, if the service received does not meet expectations, then the quality is considered poor (Nasution et al., 2022).

To measure this concept, the SERVQUAL model is used, which consists of five main indicators, namely physical evidence (tangibles), reliability, responsiveness, assurance and empathy. By utilizing these five dimensions, service quality assessments can be formed based on a comparison between the expected and actual services experienced by customers.

This theory is often used to analyze how service quality affects customer or community satisfaction. In the context of tax services, the tax system implemented by the Pekanbaru City Bapenda needs to be evaluated based on the five Servqual dimensions to see its impact on service and taxpayer satisfaction.

### 1) Tangibles

Physical evidence includes a variety of tangible elements that customers can see and feel, such as facilities, equipment and staff appearance. All of which contribute to the service process. Factors such as cleanliness, comfort, and the professional appearance of the work environment contribute to customer perceptions of service quality.

### 2) Reliability

Reliability refers to the ability of service providers to ensure consistent, timely and accurate service in accordance with the commitments they have made. This includes reliability in meeting customer needs, maintaining data integrity, and ensuring that services are delivered in line with customer desires.

### 3) Responsiveness

Responsiveness is the attitude of staff who are willing and ready to provide assistance to customers, as well as offering fast and responsive service. This includes speed in answering questions, handling complaints, and providing solutions to customer problems effectively, thereby reducing wait times and frustration.

### 4) Assurance

Assurance involves the competence, knowledge and politeness of staff in providing a sense of security to customers. This guarantee shows that customers can trust the service provider to meet their needs with high skill and professionalism (Wijaya et al., 2020).

### 5) Empathy

Empathy reflects the personal attention provided by a service provider to each customer. This includes staff's ability to understand customers' specific needs, demonstrate care, and provide friendly service that respects customers' individual needs.

Using Servqual theory as a basis, we can find out and analyze how the tax system in the Pekanbaru City Bapenda affects the quality of public services. These dimensions allow us to evaluate aspects that need to be improved or optimized, especially when compared with digital-based tax systems that offer greater convenience and efficiency. In the context of tax service modernization, this theory also shows how service quality can be achieved through increased reliability, responsiveness and better guarantees.

## 3.0 METHODOLOGY

This study adopted a descriptive qualitative approach. Qualitative research is research conducted in a specific context that reflects real life, with the aim of investigating and understanding the phenomena that occur, as well as exploring the reasons and processes behind them. The data collected will be presented in detail, reflecting actual conditions in the field. According to Soegianto, the aim of qualitative research is to provide an in-depth explanation of a phenomenon by collecting data comprehensively, thus emphasizing the importance of depth and detail in the analysis of the data studied. Data was collected through interviews and careful observation.

The implementation of this research took place at the Pekanbaru City Regional Revenue Agency (Bapenda) Office, which is located on Jl. Lotus No. 81, Karam Island, Sukajadi District, Pekanbaru City, Riau 28156. This research was conducted from 11 to 18 October 2024. The data used consisted of primary and secondary data, where primary data was obtained directly from interviews with several employees and staff including : Regional Tax Sector 1 Subsector Data Collection and Registration PBB, BPHTB, and PPJ Mr. Fauzan Effendi AM, SE, M. Ak, Sector Regional Revenue Planning & Development Plt. Head of Regional Revenue Bookkeeping and Legalization Levy Subdivision and Functional Position Group/Sub Coordinator Mrs. Ferawati Zandra S. Sos., Phl Staff. Information Services Section, Mrs. Ferisha Putri Kajufri, Security Guard Mr. Ibnu and Taxpayers (WP) at the Pekanbaru City Bapenda Office, including Mrs. Viola Indra Titania as a Notary worker, Mr. Bambang Didit as a Taxpayer, and direct observations in the field. Meanwhile, secondary data was obtained through official

documents/web data from the Pekanbaru City Bapenda, statutory regulations, related journals, and previous research.

Data collection techniques were obtained through interviews, observation and documentation. The data analysis techniques used are content analysis and literature review, namely research in which literature related to the research topic is studied in depth and information from various sources, such as texts, documents or media, is analyzed to identify certain patterns or trends in a particular environment.

## 4.0 RESULTS AND DISCUSSION

Taxpayers are individuals or legal entities who have the obligation to pay taxes and make tax deductions, acting as tax collectors with rights and obligations determined by the applicable tax regulations. In other words, taxpayers who carry out their obligations do not receive direct compensation, but enjoy various facilities that are indirectly used in daily life, such as the construction of roads, bridges and other public facilities.

The tax collection system functions as a method for determining tax rights and obligations for taxpayers. In Indonesia, there is a certain tax collection system that is used as a guide in calculating the amount of tax that taxpayers must pay to the state.

Service quality has a significant impact on consumer satisfaction. Every consumer hope that the products (Chandra et al., 2023) or services produced by producers can meet their expectations (Kotler and Armstrong, 2017). According to Fitsimmons (2014:144 in Siswadi, 2018:43), customer satisfaction with a service can be measured through a comparison between perceptions of the service received and the expectations held by customers. This concept is in line with the theory underlying this research.

### Quality of Tax System Services at Bapenda Pekanbaru City

In the Pekanbaru City Bapenda itself, the tax management system is divided into 2, namely Self-Assessment and Official Assessment. Self-Assessment is a tax collection mechanism that provides autonomy to taxpayers to determine the amount of tax owed each year, based on applicable tax regulations. All initiatives, calculations and tax payments are fully the responsibility of the Taxpayer. They are considered to have the ability to calculate taxes, understand applicable tax regulations, and have high integrity and awareness of the importance of the obligation to pay taxes. The types of taxes included in the Self-Assessment include BPHTB, restaurants, hotels, parking and entertainment.

Official Assessment is a tax collection method that gives tax officials the authority to determine the amount of tax that must be paid each year, in accordance with applicable regulations. In this system, the entire tax calculation and collection process is fully the responsibility of the tax authorities. Thus, success or failure in tax collection is very dependent on the performance of the officials who have a major role in carrying out this task. Several types of taxes included in the Official Assessment System include Land and Building Tax (PBB), advertising tax, and Ground Water tax.

In the Pekanbaru City Bapenda, the division of tax management is divided into divisions and their respective fields, for Land and Building Tax (PBB), BPHTB, and Street Lighting are managed by Regional Tax Division 1. Meanwhile for Advertising Tax, Hotel Tax, Restaurant Tax, Entertainment Tax, Ground Water Tax, Non-Metal and Rock Mineral Tax (Minerba), Parking Tax, and Swallow Nest Tax are managed by Regional Tax Sector 2.

In one day the Pekanbaru City Bapenda is able to serve quite a large number of taxpayers queuing. For the processing of Land and Building Tax (PBB) itself, the Pekanbaru City Bapenda estimates that there are 150 queues per day, while the processing of BPHTB and other taxes ranges from 50-70 queues per day. Not only that, for the category of complaints and objections, the Pekanbaru City Bapenda is able to receive 20 queues per day. This queue estimate is not always constant, especially as the due date approaches, namely every August 31, the queue of taxpayers will definitely increase drastically. This figure shows that the Pekanbaru City Bapenda also faces quite a workload every day.

To evaluate the quality of tax services at the Pekanbaru City Bapenda, the Servqual approach was used, which identifies five main indicators: 1) Physical Evidence, 2) Reliability, 3) Responsiveness, 4) Assurance, and 5) Empathy. Each indicator has an important role in creating a positive experience for Taxpayers.

#### 1. Tangibles

Physical evidence indicators refer to physical elements that can be seen by taxpayers and contribute to service quality. At the Pekanbaru City Bapenda, physical evidence, which includes facilities, equipment and office environmental conditions, has been implemented well.

Bapenda provides a comfortable and air-conditioned waiting room, allowing taxpayers to feel comfortable while waiting their turn. A clean and well-maintained waiting area creates a professional and friendly atmosphere. Apart from that, the use of a computer system for taking queue numbers also makes the queuing

process easier and reduces confusion (Goh et al., 2022). There are also special queues for vulnerable groups such as the elderly and pregnant women, showing Bapenda's attention to the comfort of taxpayers. And also the cleanliness of the office environment is well maintained, which creates a professional and pleasant impression for Taxpayers who come to use the service. This plays a role in increasing comfort and positive perceptions of service quality.

Overall, physical evidence at the Pekanbaru City Bapenda is sufficient and plays an important role in creating a pleasant experience for Taxpayers.

## 2. Reliability

Reliability refers to an organization's ability to provide services that are accurate, consistent, and fulfill promises that have been made. At the Pekanbaru City Bapenda, the implementation of digital technology such as the Smarttax Pekanbaru Mobile application plays a very important role in increasing service reliability. The use of an integrated information system allows Bapenda to process data more quickly and accurately. This helps in reducing the possibility of human error in data processing and ensures reliability of services. Apart from that, taxpayers can receive confirmation or notification regarding their tax processing status in a timely manner. Taxpayers feel more confident with transparency in processing their tax data. They are given regular and clear notifications regarding the progress of their tax management process, which increases their trust in Bapenda as a tax management institution.

By implementing more reliable technology, the Pekanbaru City Bapenda has succeeded in increasing Taxpayers' perceptions of the reliability of the services provided, although there is still room for improvement in several areas.

## 3. Responsiveness

Responsiveness indicators focus on the extent to which officers can respond to taxpayers' needs quickly and effectively. In this case, the Pekanbaru City Bapenda has made great efforts to improve response time and convenience for Taxpayers.

Bapenda has provided online self-service through the Smarttax Pekanbaru Mobile application, which allows taxpayers to check bills and make tax payments without needing to visit the office in person. This service reduces waiting times, especially during peak hours. In addition, officers at Bapenda are trained to respond to Taxpayer questions and complaints quickly and appropriately. In interviews, Taxpayers appreciated this increase, especially in dealing with the obstacles they faced in processing taxes. And also, Bapenda also provides a complaint service for Taxpayers who have complaints or problems, which allows them to get fast and efficient assistance. Pekanbaru City Bapenda is quite responsive to Taxpayer needs, with easy online access and training for officers to respond quickly.

## 4. Assurance

Assurance refers to the knowledge, ability and professional attitude of officers in providing trustworthy services. Pekanbaru City Bapenda has succeeded in increasing service guarantees by increasing the competency and expertise of tax officers.

Officers at Bapenda receive regular training to ensure they understand the applicable tax regulations and can provide appropriate services. Taxpayers feel more confident when interacting with officers who have in-depth knowledge and are able to provide accurate information.

In terms of transparency, Bapenda provides clear information about the status and procedures for tax payments. This provides a sense of security for taxpayers because they feel cared for and well served. Apart from that, Bapenda also gives awards to taxpayers who are obedient and disciplined in making tax payments, such as free Umrah prizes. This increases the taxpayer's sense of security and trust in the existing system. The guarantee provided by the Pekanbaru City Bapenda provides a sense of security for Taxpayers and ensures that they receive professional and accurate services.

## 5. Empathy

Empathy refers to attention, concern, and understanding of taxpayers' needs, which helps create better relationships between taxpayers and tax officials.

Officers at the Pekanbaru City Bapenda often take the time to listen to Taxpayer complaints or questions well, which creates a better relationship between officers and Taxpayers. Taxpayers feel appreciated and cared for personally. In addition to face-to-face services, Bapenda provides consultation and complaint services, which provide an opportunity for taxpayers to seek further assistance or submit complaints regarding their tax processing. This shows Bapenda's attention to the needs and problems faced by Taxpayers. With this empathetic approach, taxpayers feel more confident and loyal to the services provided by Bapenda (Junaedi et al., 2024). They feel that Bapenda really cares about their comfort and satisfaction.

This empathetic approach shows Bapenda's commitment to building good relationships with Taxpayers and ensuring that every complaint or problem receives the attention it deserves.

Overall, Pekanbaru City Bapenda has succeeded in implementing service quality indicators to increase Taxpayer comfort and satisfaction. The application of indicators such as physical evidence, reliability, responsiveness, assurance and empathy has been seen in various aspects of services that are more responsive, accurate and oriented to the needs of taxpayers.

However, even though the results achieved are quite satisfactory, ongoing evaluation is still needed. For example, there needs to be improvements to the queuing system which sometimes still causes long waiting times, especially when the tax due date is approaching. Evaluation also needs to focus on optimizing digital technology to reduce dependence on manual services which still require direct interaction, as well as increasing the competency of officers in providing consistent and professional services. By continuously identifying areas that need improvement, Pekanbaru City Bapenda can maintain and even improve the quality of tax services on an ongoing basis, creating higher trust and loyalty from Taxpayers.

Based on interviews conducted with the Pekanbaru City Bapenda and the community as taxpayers, views were obtained regarding the quality of services provided by the Bapenda in serving the community. The Pekanbaru city Bapenda stated that the service process at Bapenda currently relies on digitalization through the Smart Tax Pekanbaru Mobile application, but the manual system cannot be eliminated and is completely eliminated from the tax system services. The use of this manual system is based on several main reasons, including:

1) Complicated and convoluted data indicators.

Complicated and convoluted data indicators are one of the obstacles in automating the tax process. Many types of taxes require very detailed and specific data, such as the size of land for Land and Building Tax, the number of advertising units for Advertisement Tax, or the volume of water taken from the land for Groundwater Tax. The process of collecting and verifying this data often involves long and complex stages, making it difficult to transfer completely to a digital system.

2) The need for accurate data verification.

The need for accurate data verification is another important reason. In the tax system, data accuracy is crucial to ensure that the tax value determined is in accordance with actual conditions. The verifier needs to carry out a thorough check of the data provided by the taxpayer, both through supporting documents and field inspections. This is especially true for taxes related to physical assets such as land, buildings, or natural resources, where errors in verification can result in inaccuracies in tax assessment.

3) Validity of documents and supporting letters

The validity of documents and supporting letters must also be guaranteed in every tax processing process. Manual processing allows officers to ensure that all official documents, such as land certificates or advertising permits, are valid and comply with applicable regulations. With human involvement in this process, Bapenda can carry out direct checks and provide decisions based on real conditions in the field (Fajri et al., 2021; Rahman & Wijaya, 2021), which is difficult to do digitally without strict document verification standards (Amin et al., 2022).

4) The need for physical documentation

The need for physical documentation also influences the choice of manual systems. Many taxpayers, especially those relating to certain taxes, are still accustomed to processing that involves submitting physical files. This includes copies of letters, certificates, or other supporting documents. Manual processes allow physical records to be stored and can be accessed easily if needed for audits or other purposes.

Although manual systems have advantages in terms of accuracy and validity, their negative impacts are:

- 1) Lower service efficiency (Purwati et al., 2020).
- 2) The processing process takes up to two weeks or more
- 3) Long queues
- 4) Potential for human error.

Regarding obstacles in managing tax data manually, lower service efficiency has an impact on queues exploding, especially as the due date approaches, namely on August 31. Apart from that, one of the biggest challenges faced by Bapenda is the potential for data loss or data input errors. Because the management process still uses a lot of physical documents and manual data input, there is a risk of files being slipped or errors in entering data. To overcome this, Bapenda has taken corrective steps such as carrying out the data input process again to ensure data clarity and accuracy. This data re-input process is carried out carefully so that no data is missed, thereby minimizing administrative errors that could impact tax calculations or the length of processing time.

On the other hand, for taxpayers who have utilized online services through the Smart Tax Pekanbaru Mobile application, they experience ease in terms of access and flexibility. With the online system, taxpayers do not need to come to the Bapenda office, which is very helpful for those who are busy working or live far from the city center. They can check PBB bills and payments directly through the application without having to sacrifice

time or transportation costs. Apart from that, this application allows them to print SPPT and manage several other types of taxes more practically.

However, because not all types of taxes can be accessed via online services, some taxpayers are still forced to use manual processing for certain taxes. For this reason, efforts to optimize digitalization need to continue so that all types of taxes can be managed online, providing a more efficient solution for taxpayers.

Therefore, although partial digitization has begun, there is still a great need to simplify and speed up the current manual processes, while maintaining the accuracy and validity of the data produced.

From Bapenda itself, there is a long-term plan to gradually switch completely to an online system. However, they also realize that manual management is still necessary in some cases, as previously explained. The manual system is still maintained for several important reasons, such as the need for accurate data verification, the validity of documents that must be physically attached, as well as several types of taxes that require more specific and detailed handling. In some situations, direct interaction with taxpayers and handling physical documents provides greater clarity in ensuring all processes run in accordance with applicable regulations.

Even though efforts towards full digitalization continue, Bapenda continues to ensure that the manual system will remain as an alternative for those who need face-to-face services or have problems using digital technology. This step is expected to maintain a balance between technological innovation and the need for clarity and certainty in tax services.

Regarding input and suggestions from the public, the Pekanbaru City Bapenda has provided communication channels via WhatsApp and a call center, which makes it easier for taxpayers to convey their opinions. Bapenda strives to continue to listen to the voice of the community, especially in terms of tax services. If the input or suggestions provided by the community are deemed very relevant and useful, Bapenda will not remain silent. They will follow up each suggestion seriously and evaluate the existing process or system.

This evaluation is carried out to identify areas that require improvement, both in terms of direct services and in terms of technology and administrative procedures. In this way, Bapenda shows a commitment to continue improving the quality of their services for the comfort and satisfaction of taxpayers in Pekanbaru City (Suyono et al., 2023). This step is also part of their efforts to adapt to technological developments and public expectations for more efficient and transparent public services.

### **Efforts Made by the Pekanbaru City Bapenda and the Government to Improve Service Quality**

The Pekanbaru City Government Regional Revenue Agency, together with related agencies and institutions, is committed to encouraging public awareness in paying local taxes. In an effort to overcome various challenges related to tax and levy collection, the Pekanbaru City Government has taken the following steps:

- 1) Providing tax relief, removing sanctions for late reporting, and giving taxpayers the opportunity to pay their tax bills in installments.
- 2) Gradual implementation of the online system through the Smart Tax Pekanbaru Mobile application.

With this effort, it is hoped that the people of Pekanbaru City will be increasingly motivated to have greater awareness in fulfilling regional tax obligations. It is hoped that providing tax relief and eliminating sanctions will be able to ease the burden on taxpayers who experience delays, so that they feel helped and are more cooperative in fulfilling their obligations.

Apart from that, the implementation of the online system through the Smart Tax Pekanbaru Mobile application is expected to increase efficiency and ease of access to tax services for the public. With this application, people can check bills, pay taxes and various other services without having to come directly to the Bapenda office, which will ultimately reduce queues and improve the overall quality of service.

All of these steps are aimed at building a more positive relationship between the community and the Pekanbaru City Government, as well as increasing regional income optimally through increasing taxpayer participation.

## **5.0 CONCLUSION**

### **Conclusion**

This research shows that overall, the Pekanbaru City Bapenda has succeeded in providing good quality service in increasing the comfort and satisfaction of Taxpayers. This research also states that the main challenge faced by the Pekanbaru City Bapenda in improving service quality is managing the manual tax system which has an impact on lower service efficiency, processing processes that take up to two weeks or more, long queues, and the potential for errors. Therefore, it is important for Bapenda to continue to evaluate and improve, especially in terms of the queuing system and the use of digital technology. Pekanbaru City Bapenda has collaborated with the Government regarding efforts made to improve the quality of tax system services in Pekanbaru City, namely by:

- Providing tax relief, removing sanctions for late reporting, and giving taxpayers the opportunity to pay their tax bills in installments.
  - Gradual implementation of the online system through the Smart Tax Pekanbaru Mobile application.
- With these efforts, it is hoped that taxpayers will become more motivated and have higher awareness of fulfilling local tax obligations.

## References

- “11 Teori Dan Perkembangan Manajemen Pelayanan Publik,” t.t.
- “BUKU METODOLOGI PENELITIAN KUALITATIF DR. NURSAPIA HARAHAP, M.HUM,” t.t.
- Amin, A. M., Angelia, R., Mukhsin, Eddy, P., & Yuliendi, R. R. (2022). The Effect of Product Quality, Price, and Word of Mouth on Packing Sticker Purchase Decision at CV. Blitz Media Kreasindo Pekanbaru City. *Journal of Applied Business and Technology*, 3(3), 214–225. <https://doi.org/10.35145/jabt.v3i3.105>
- Arif, I., Komardi, D., & Putra, R. (2021). Brand Image, Educational Cost, and Facility on Student Satisfaction and Loyalty at STIE Pelita Indonesia. *Journal of Applied Business and Technology*, 2(2), 118–133.
- Chandra, S., Tianto, A., Veronica, V., Ng, M., & David, D. (2023). The Influence of Products, Prices, Promotions, and Places on Purchase Decisions at PT. Arta Agrindo Subur Pratama Pekanbaru. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 2(1), 257–270. <https://doi.org/https://doi.org/10.35145/icobima.v2i1.4084>
- Fajri, D., Chandra, T., & Putra, R. (2021). The Influence of Brand Image and Promotion on the Decisions of Students in STIE Mahaputra Riau with Learning Interest as Intervening. *Journal of Applied Business and Technology*, 2(3), 223–232.
- Fidiana, Aji Rifqi Rawadani. “Pendapatan Asli Daerah Kota Surabaya Sebelum Dan Sesudah Sistem Pajak Online.” *Jurnal Ekonomi* 23, no. 3 (24 Oktober 2018): 272. <https://doi.org/10.24912/je.v23i3.413>.
- Goh, M., Wijaya, E., Junaedi, A. T., & Hocky, A. (2022). Customer Interest in Using Mandiri M-Banking: Can Ease of Use, Trust, Information Technology Readiness, and Social Factors Affect It? *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 143–153.
- Hocky, A., Lidyana, & Purwati, A. A. (2020). The Role of Service Quality and Trust on Consumer Loyalty at PT. Henson Alfa Gros Pekanbaru. *Journal of Applied Business and Technology*, 1(1), 51–59.
- Irawan, H. (2018). “Analisis Kualitas Layanan Berdasarkan Dimensi SERVQUAL di Sektor Publik.” *Jurnal Ekonomi dan Bisnis Indonesia*, 17(3), 209–220.
- Junaedi, A. T., Suhardjo, S., Renaldo, N., Purnama, I., Jessen, J., & Suranto, A. (2024). Analysis of Factors Affecting Customer Loyalty on CV Riau Building Pekanbaru. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 2(2), 348–361. <https://doi.org/https://doi.org/10.35145/icobima.v2i2.4385>
- Nasution, A. F., Safari, S., Purwati, A. A., & Panjaitan, H. P. (2022). The Effect of Service Quality and Trust on Customer Satisfaction and Loyalty at PT. Agung Toyota Harapan Raya Pekanbaru. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 96–108.
- Nurdiansyah, Edwin, dan Fajar Masya. “Analisa dan Perancangan Sistem Informasi Pelayanan Pajak Daerah” 2 (t.t.).
- Panjaitan, H. P., Vinson, V., Yani, F., Sitompul, S. S., Sari, O., & Lubis, W. M. C. (2024). Influence of Product Quality, Price, Brand Image and Promotion on Customer Satisfaction on Lazada (Case Study in Pekanbaru City Communities). *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 2(2), 373–390. <https://doi.org/https://doi.org/10.35145/icobima.v2i2.4391>
- Peraturan Daerah Kota Pekanbaru Nomor 1 Tahun 2024 tentang Pajak Daerah dan Retribusi Daerah.
- Peraturan Walikota Pekanbaru nomor 87 Tahun 2019 tentang Penyelenggaraan Elektronik Government (e-Government) melalui Aplikasi Integra (Integrasi) Dilingkungan Pemerintah Kota Pekanbaru.
- Purwati, A. A., Rukmana, K., & Deli, M. M. (2020). The Effect of Personal Selling and Service Quality on Customer Loyalty at PT. Wanriau IndoXP. *Journal of Applied Business and Technology*, 1(1), 1–7.
- Rahman, S., & Wijaya, A. (2021). Analysis of the Influence of Product Quality, Promotion, Brand Image and Lifestyle on Purchase Decision of Motorcycle Kawasaki KLX 150cc at PT. Greentech Cakrawala Motorindo in Pekanbaru. *Journal of Applied Business and Technology*, 2(1), 59–72.
- Safutri, Dewi, dan Zaili Rusli Sd. “PENGELOLAAN PEMUNGUTAN PAJAK OLEH BADAN PENDAPATAN DAERAH (BAPENDA) KOTA PEKANBARU,” t.t.
- Saputro, P. A., Irman, M., & Panjaitan, H. P. (2022). Quality of Socialization, Services, and Electronic Services on Taxpayer Satisfaction and Taxpayer Compliance at Kantor Pelayanan Pajak Madya Pekanbaru. *Journal of Applied Business and Technology*, 3(3), 287–301.
- Siswadi, Se., Mm, Fery. “Pengaruh kualitas layanan terhadap kepuasan pelanggan dan loyalitas pelanggan: Studi



- pada Perpustakaan Institut Pertanian Bogor.” *Jurnal Pustakawan Indonesia* 18, no. 1 (19 Agustus 2020): 42–53. <https://doi.org/10.29244/jpi.18.1.42-53>.
- Susanto, T., & Andriani, L. (2020). “Pengaruh Dimensi SERVQUAL Terhadap Kepuasan Pelanggan di Lembaga Pemerintah.” *Jurnal Ilmu Administrasi Publik*, 11(1), 45-58.
- Suyono, S., Ayu, D., Rusilawati, E., Kudri, W. M., & Renaldo, N. (2023). Marketing Mix on Customer Satisfaction at the Tax Consulting Office Dr. Sudarno, S. Pd., M. M., BKP and Colleagues Pekanbaru. *Journal of Applied Business and Technology*, 4(2), 198–213. <https://doi.org/https://doi.org/10.35145/jabt.v4i3.135>
- Syahdilla, Naada Rizki. “INOVASI PELAYANAN PAJAK MELALUI SMART TAX DI BAPENDA KOTA PEKANBARU,” t.t.
- Takwim, Takwim, dan Daniel Tomanggung. “EVALUASI SISTEM PEMUNGUTAN PAJAK UNTUK MENINGKATKAN PENDAPATAN DAERAH (STUDI PADA KANTOR BADAN PENDAPATAN DAERAH KABUPATEN KONAWE).” *SIBATIK JOURNAL: Jurnal Ilmiah Bidang Sosial, Ekonomi, Budaya, Teknologi, dan Pendidikan* 1, no. 9 (17 Agustus 2022): 1901–8. <https://doi.org/10.54443/sibatik.v1i9.274>.
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.
- Wijaya, E., & Purba, A. W. (2021). The Influence of Price, Promotion, Location, and Servicescape on Customer Satisfaction in Pekanbaru Holiday Hotel. *Journal of Applied Business and Technology*, 2(1), 44–58.
- Wijaya, E., Suyono, & Santoso, P. H. (2020). Relationship of Marketing Tactics on Consumer Trust and Consumer Loyalty: The Case of Mega Sanel Lestari Pekanbaru. *Journal of Applied Business and Technology*, 1(1), 8–13.