Implementation Of The Bapenda One Handle (Bsg) Application On Regional Taxpayer Regulation Activities Based On Population Incident Number (Nik) In Bapenda Of Tegal District

Mei Rani Amalia
Faculty Economic and Business
Universitas Pancasakti Tegal

mei_rani@upstegal.ac.id

Ari Aji Purnomo
Faculty Economic and Business
Universitas Pancasakti Tegal

4421500010@upstegal.ac.id

Abstrak

Digital transformation in tax administration is a strategic step in increasing the efficiency and transparency of regional tax management. This research analyzes the implementation of the Bapenda Satu Grip (BSG) application in data collection activities for regional taxpayers based on Population Identification Numbers (NIK) in Tegal Regency. The research method used is a case study with a qualitative approach, involving observation, interviews and documentation. The research results show that the BSG application increases the accuracy of taxpayer data, speeds up the verification process, and reduces recording errors. However, obstacles in implementation are still found, such as limited technological infrastructure, low digital literacy of officers, and resistance to changing manual systems to digital. To overcome this obstacle, it is recommended to increase digital infrastructure, intensive training for tax officers, as well as outreach to the public regarding the benefits of digitalization of taxation. With continuous improvement, the BSG application has the potential to become a model for implementing technology-based taxation systems at the regional level.

Keywords: Regional taxes, digitalization of taxation, Population Identification Number (NIK), BSG application, Tegal Regency

1. Introduction

Regional income is a crucial aspect of national development because it is the main source of financing for various development programs and projects. One of the main elements in regional income is regional taxes which are managed by the Regional Revenue Agency (Bapenda). Regional taxes have a significant role in supporting the fiscal independence of a region, especially in the context of regional autonomy (Siahaan, 2016). Therefore, local governments need to have an accurate, efficient and technology-based tax administration system to ensure the optimization of tax revenues.

Along with the development of information technology, digitalization in tax administration has become an urgent need. One of the innovations in tax digitalization is implementation Bapenda One Hand (BSG), which is implemented by the Tegal Regency Bapenda. This application is designed to increase the efficiency and accuracy of regional taxpayer data collection by utilizing Population Identification Number (NIK) as a basis for taxpayer identification. The use

of NIK as a means of tax data collection allows for more accurate verification and minimizes errors and duplication of data (Prasetyo, 2020).

Digital transformation in the tax sector not only aims to increase transparency, but also to speed up the data processing process and facilitate taxpayer access to tax services. Digitalization of tax administration has been proven to increase tax compliance and reduce the potential for fraud in tax reporting (Lestari & Widodo, 2019). In the context of Tegal Regency, the BSG application is expected to be able to answer various challenges in regional tax data collection which has so far experienced problems due to the manual system that is still used in several sectors.

Several previous studies have shown that the integration of NIK-based data in the regional taxation system is able to increase the effectiveness of tax management and simplify the process of monitoring and evaluating regional taxes (Bapenda, 2023). However, the implementation of information technology-based applications also faces various challenges, such as limited infrastructure, lack of digital literacy among tax officers and the public, as well as resistance to changes from conventional systems to digital systems (Fadhil, 2022; Nugroho, 2022). Therefore, it is important to evaluate the effectiveness of BSG application implementation and identify factors that support and hinder its success.

This study aims to analyze the implementation of the BSG application in Tegal Regency, identify the obstacles faced in its implementation, and formulate solutions that can increase the effectiveness of this system. By understanding the existing challenges and opportunities, it is hoped that this research can provide recommendations that can be adopted by other regional governments in developing digital-based tax systems.

2. Literature Review

Regional taxes and tax administration are important aspects of the state financial system. Based on Law Number 16 of 2009 concerning General Tax Provisions, tax is a mandatory contribution to the state without direct compensation (I, 2021; Siregar, 2021). Good tax administration greatly determines the effectiveness of tax collection. A digital-based tax system can increase transparency and accountability in public administration (Yulianto, 2021).

In the context of regional taxation, data integration is based Population Identification Number (NIK) plays an important role in improving the accuracy of tax data collection. NIK is a unique code given to every Indonesian resident and is used for various public administration purposes (Bapenda, 2023; Lestari & Widodo, 2019). The use of NIK in the regional tax system can increase data validity and avoid duplication of information, making it easier to monitor and supervise taxpayers more effectively (Santoso & Putri, 2021).

In addition, tax digitalization is a global trend that is increasingly being implemented to increase the efficiency and effectiveness of tax administration. Studies show that the use of information technology-based applications in the tax system can speed up the tax recording and reporting process (Fadhil, 2022; Prasetyo, 2020). The BSG application is an example of implementing tax digitalization which aims to increase efficiency in recording and monitoring taxpayers in Tegal Regency.

In several previous studies, the success factors for digital systems in taxation depend on infrastructure readiness, digital literacy of society, and government policies that support digital transformation (Handayani & Sutrisno, 2022). Optimal digitalization also requires the support of human resources who have skills in operating information technology-based

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systems (Hidayat & Rachman, 2020). Therefore, strengthening human resource capacity is an important factor in optimizing the implementation of the digital tax system in Indonesia.

3. Methode

This research uses a qualitative approach with a case study method which focuses on the implementation of the Bapenda Satu Granggaman (BSG) application in the Tegal Regency Bapenda. This method was chosen to understand in depth the effectiveness, obstacles and impact of implementing digital technology in collecting data on regional taxpayers based on Population Identification Numbers (NIK) (Creswell, 2014).

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Data Source

The data used in this research consists of primary and secondary data. Primary data was obtained through direct observation of the use of the BSG application by Bapenda employees and field officers. Apart from that, in-depth interviews were also conducted with several Bapenda employees, tax data collection officers, and taxpayers who have used this application (Moleong, 2018). The data used in this research consists of primary and secondary data. Primary data was obtained through direct observation of the use of the BSG application by Bapenda employees and field officers. Apart from that, in-depth interviews were also conducted with several Bapenda employees, tax data collection officers, and taxpayers who have used this application.

Secondary data was collected from various sources, including Bapenda performance reports, regional regulations governing regional taxes, as well as literature studies from relevant journals and books regarding the digitalization of regional taxes.

Data Collection

1. **Observation,** Direct observations were carried out to understand how the BSG application was used in the tax data collection process. This observation includes technical aspects, such as ease of use of the application, technical obstacles that arise, as well as interactions between tax officers and taxpayers in the digital system (Sugiyono, 2017).
2. Observation Direct observations were carried out to understand how the BSG application was used in the tax data collection process. This observation includes technical aspects, such as ease of use of the application, technical obstacles that arise, as well as interactions between tax officers and taxpayers in the digital system.
3. **Interview,** Interviews were conducted in a semi-structured manner with Bapenda employees, tax data collection officers and taxpayers. This interview aims to identify the challenges faced in implementing the BSG application and explore possible solutions that can be implemented to increase the effectiveness of the application.
4. **Documentation**, Documentation involves collecting data from official Bapenda reports, regional tax policies, as well as previous research regarding the implementation of digital systems in taxation.

Data Analysis Techniques

The data that has been collected is analyzed using a qualitative descriptive approach. The steps in data analysis include:

1. **Data Reduction** – Filtering relevant information from observations, interviews and documentation to understand the main patterns in the implementation of BSG applications (Miles & Huberman, 1994).
2. **Data Presentation** – Preparation of data in the form of a descriptive narrative that describes the conditions of application implementation, the obstacles faced, and the impacts felt by taxpayers and tax officers.
3. **Drawing Conclusions** – Conclusions are made based on research findings to provide recommendations regarding increasing the effectiveness of the BSG application in the regional taxation system (Creswell, 2014). The data that has been collected is analyzed using a qualitative descriptive approach. The steps in data analysis include:
4. **Data Reduction** – Filtering relevant information from observations, interviews and documentation to understand the main patterns in BSG application implementation.
5. **Data Presentation** – Preparation of data in the form of a descriptive narrative that describes the conditions of application implementation, the obstacles faced, and the impacts felt by taxpayers and tax officers.
6. **Drawing Conclusions** – Conclusions are made based on research findings to provide recommendations regarding increasing the effectiveness of the BSG application in the regional taxation system.

4. Result and Discussion

Effectiveness of BSG Application Implementation

The implementation of the BSG application aims to increase the efficiency of data collection on regional taxpayers based on Population Identification Numbers (NIK). The use of NIK in the regional tax system aims to increase data validity and avoid duplication of information in the regional tax database (Bapenda, 2023).

The research results show that the BSG application has been applied to data collection for Rural and Urban Land and Building Tax (PBB-P2) taxpayers in seven sub-districts in Tegal Regency. Its use involves the village head and data collection officers at the village level, thus speeding up the process of verifying and recording tax objects in real-time.

a. Obstacles in Implementation

Even though the BSG application provides many benefits, several obstacles encountered in its implementation include:

i. **Limitations of Digital Infrastructure**, Several areas in Tegal Regency still face limited internet access, causing delays in inputting tax data in real-time.
ii. **Lack of Digital Literacy,** Many data collection officers in the field are not used to using web-based applications so they have difficulty operating the BSG application (Fadhil, 2022).
iii. **Resistance to Change,** Some people and tax officers are still more comfortable with manual methods, resulting in delays in adopting digital systems (Santoso & Putri, 2021).

b. Technical Problems

The BSG application server sometimes experiences technical problems, causing delays in the data verification process. Power outages and unstable internet signals hamper access to the BSG application (Bapenda, 2023).

c. Impact of BSG Application Implementation

i.   **Increased Efficiency,** This application speeds up the taxpayer identification process, reduces recording errors, and increases the accuracy of tax data (Bapenda, 2023).

ii. **Ease of Monitoring and Evaluation,** With a digital basis, local governments can easily monitor developments in tax data collection in real-time via the application dashboard.

iii. **Tax Transparency,** Digitizing taxpayer data helps reduce the risk of recording errors and increases transparency in the regional taxation system (Santoso & Putri, 2021).

iv. **Improvement Efforts and Recommendations,** To overcome various obstacles in implementing the BSG application, several solutions that have been and can be implemented are as follows:

v.   **Technology Infrastructure Improvement,** Local governments need to expand internet networks in areas that have limited access and increase application server capacity (Handayani & Sutrisno, 2022).

vi. **Training for Officers and the Community,** Hold regular training for data collection officers to become more proficient in using digital-based applications (Handayani & Sutrisno, 2022). Socialization to the public regarding the benefits of digitalization in the regional taxation system (Bapenda, 2023).

vii. **System Maintenance Optimization,** Carrying out routine maintenance on the application server to ensure smooth access and processing of data.

viii. **Increased Collaboration with Academics and the Community,** Collaborating with universities and research institutions to improve the development of BSG applications so that they are more adaptive to regional needs (Nugroho, 2022). By implementing this improvement strategy, it is hoped that the BSG application can be more optimal in assisting the regional taxpayer data collection process and increasing tax revenues in a transparent and efficient manner.

5. Conclusion

The implementation of the BSG application in Tegal Regency shows great potential in increasing the efficiency and accuracy of regional taxpayer data collection. Although there are several obstacles in its implementation, various solutions have been implemented to optimize the use of technology in tax administration. With the support of better infrastructure and increased officer competency, the BSG application can become a successful model for digitizing regional taxation in Indonesia.

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