The Influence Of Sakpole Apps Digitalization On Automobiles Revenue Performance

[1]Aulia Chairunnisa , [2]Zulfikar Zulfikar

[*]Accounting, Muhammadiyah of Surakarta University

[1]b200180160@student.ums.ac.id
[2] Corresponding author: Zulfikar@ums.ac.id

Abstrak - *This study aims to determine whether the Digitization of the SAKPOLE Application has an effect on motor vehicle tax revenues in the Central Java Samsat in 2019 with effectiveness as a control variable.*

The method used in this research is a quantitative method. The population used in this study was UPPD in the Samsat area of Central Java in 2019. Based on the saturated sample method, the number of samples used in this study were 37 UPPD in the Samsat area of Central Java.

The results of this study indicate that the digitalization of the Sakpole application has an effect on motor vehicle tax revenues with a significant value of 0.026 <0.05. In addition, the effectiveness used as a control variable in this study also affects motor vehicle tax revenues with a significance value of 0.001 < 0.005.

Index Terms *- Digitalization of Sakpole application, motor vehicle tax revenue, effectiveness, Samsat area of Central Java*

1. INTRODUCTION

Tax is a duty from community to state based on the act, which is coercive and issued debt. The result would be used for National development (Siahaan, 2004). A State demands great fundraising to maintain the implementation of development needs (Winerungan, 2013). Governments are committed to taking reliance away from overseas assistance and turning to national's capability through improved national revenue from the tax. Organizing regional autonomy is one of the community roles through regional tax and retribution (Cristina, 2012 in Susilawati, 2013). By authorizing the regional government system hoped to improve equitable development in the entire state of Indonesia so that the national development could run adequately and strive to create a fair and prosperous community (Dharma, 2014).

An automobile vehicle tax or PKB is a tax that is a debt on automobile ownership (Suryarini,2012). The more community is, the more national and regional revenue from the tax. In this research, the number of people who used automobiles in the Semarang Region has yet to improve the regional revenue when it is not supported by factors that influence the obedience to pay taxes.

Digitalization nowadays would give many positive advantages. Technology and information development caused people's willing in rapid, correct, efficient, and transparent public service. General service based on the law of the republic Indonesia article 1 No.25/2009, as a constituent of essential responsibility each civil servant to carry out activities that fulfill the service needs to rely on law and regulation to every people In such administration, service stuff that provided by a general manager. The state institution that has general service responsibility in the payment of vehicle tax obligations is named SAMSAT (One-stop Administration Services Office)

In the payment of vehicle tax obligations, especially Samsat Semarang, a long queue takes much time. The velocity of Samsat Semarang in the vehicle tax payment service caused taxpayers often to use scalper due to the long queue. The problem arises when the scalper is often set at very much prices to deal with the tax payment queue and offer information to the taxpayer that the payment process in samsat is complicated. Furthermore, this situation makes Semarang City Samsat's name a terrible image caused of its inefficient public service.

The correlation between satisfaction and service is exceptionally close. If the consumer provides the service is equal to consumers' needs satisfactory. The consumer would respond positively to the service provider that is beneficial to them. The institution has an excellent image—answering community demands on public service, directorate of central Java's traffic unit police region (POLDA), BPPD JATENG, and PT. Jasa Raharja (Insurance company) of Central Java, as the board team cooperated with Central Java Regional Development Bank, created online vehicle tax system apps, namely SAKPOLE (Online Vehicle Tax Payment Administration). SAKPOLE was developed under NAWA CITA (Nine Mission) of Mr. President Joko Widodo, where the state is present to provide the best public service and information technology-based to support transparency and provide more satisfactory public service for the community. Using SAKPOLE APPS, the community can fulfill their obligations to pay ongoing cash programs, traffic accident cash programs, and vehicle taxes.

Notwithstanding, the community Cooperates with the fundraising for traffic accident victims. The expectations of SAKPOLE implementation in Central Java, the taxpayers could feel the facility in vehicle tax payment, time-efficient, and satisfied with the service

provided by samsat office so that the community could settle vehicle obligation simple and on time. Electronic service in e-commerce is the consumer's review from the internet.

Furthermore, the public service in line with information technology is beneficial to ease activities such as vehicle tax payments. The researcher would research "The influence of SAKPOLE Apps digitalization (ONLINE vehicle Tax service administration."

2. RESEARCH METHODOLOGY

Research designs

This research was designed using qualitative methods by testing hypotheses. Qualitative research is research that emphasizes theory testing through variables measurement. This research aimed to determine if the SAKPOLE Apps digitalization influenced automobile tax revenue on Central Java Samsat in 2019 with a control variable effectiveness.

This research used secondary data from the Central Java Samsat report in 2019. The population used in this research was UPPD, located in the Central Java samsat area in 2019. Based on the Saturation sampling, the sample used by this researcher was 37 UPPD located on the Central Java Samsat.

Population, Sample, and Sampling techniques

The population in this research was UPPD, located in Central Java Samsat in 2019. The sampling technique in this research used saturation sampling of 37 UPPD located on the Central Java Samsat.

The Research Variable and Measurement

There are three kinds of variables conducted in this research: dependent, independent, and control variables.

1. Dependent variable (lagged) used in this research was automobile revenue performance. The automobile tax uses monthly total automobile proxy revenue.
2. Independent variable used in this research was the sakpole apps digitalization. The digitalization users use monthly total automobiles proxy digitalization revenue
3. Variable control used in this research was Effectivity. In the effectivity measurement realization, automobiles revenue used was divided by target and then multiple by 100%

3. RESULTS AND DISCUSSION

The result of Multiple Linear Regression Analysis

As in the analysis result data that obtained by SPSS 26 program meant to discover whether or not the influence of SAKPOLE APPS digitalization toward automobiles tax revenue with the effectivity as the control variable. The result of the first model multiple linear regression can be seen in the table below:

The Result of Multiple Linear Regression Analysis Table

Variable	Regression coefficient	Tcount	Sig
Constant	-122.271.622	-2,330	0,026
SAKPOLE APPS Digitalization	23.537	3,548	0,001
Effectivity	1.228	2,284	0,029
$R^2 = 0,374$		Fcount=	10,151
Adjusted $R^2 = 0,337$		Sig =	0,000

Source: Data processing result, 2022

The model of this research was:

PKB = -122.271.622 + 23.537 DIG + 1.228 EFK + ε

To interpret the analysis result can be delivered below: :

1. The Constant value was -122.271.622, which showed that if the SAKPOLE APPS digitalization variable and the effectivity assumed constant or equal to zero, the automobile tax revenue was -122.271.622 billion.
2. The regression coefficient variable of SAKPOLE APPS Digitalization valued positively was 23.537. This result showed that if the SAKPOLE APPS digitalization were enhanced to 1, the automobile tax revenue would improve to 23.537 billion, and vice versa.
3. The Regression Coefficient effectivity Variable is valued positively at 1.228. This result showed that if the effectivity was valued positive to 1, the automobile tax revenue would increase to 1.228 billion; and vice versa.

The Research Result Discussion

The Influence of SAKPOLE APPS Digitalization on Automobiles Revenue Performance

Based on the t-test conducted, the obtained value t count>ttable tax planning was 3,548 > 2,02619, and the significant value was 0,001 < 5%, so H1 acceptance meant that SAKPOLE APPS digitalization indeed influenced automobiles tax revenue. The Sakpole Apps are the information apps that rely on tax payment and Android-based online STNK (Vehicle Registration Certificate) approval. Sakpole Apps

stands for Online

Tax Administration System. The app is available in the Play store for Android-based smartphones. From the test conducted before, this app can influence the automobile tax revenue by providing facilities to the community, especially for Central Java citizens to pay taxes, get approval, and automobile information by using smartphones as the media. So that the community no need to queue on handling taxes. This research was reliable to the research conducted by Djumain (2021), Ramadanty (2020), and Usmani (2020) that the sakpole apps digitalization usage can increase the Automobiles tax revenue.

The Influence of Effectivity on the Automobiles Tax Revenue
Based on the second hypothesis test obtained t-test value t count>ttable, the effectivity value was 2,284 > 2,02619, and the significant value was 0,029 > 5%. so the H2 was approved, which meant that the effectiveness influenced automobile tax revenue. Effectivity is a condition that describes the achieved target level. Simply the effectivity is the correlation between outcome and output. The effectivity also meant the resource utilization and facility in a certain predefined amount. Goods on service activities performed. The effectivity shows the achievement in which the target was achieved or not. If the result is nearly close to the target, the effectivity is high. It can be concluded that the effectivity relies on the implementation of all primary duties, the fruition of on-time and active participation from members, and also the correlation between goals and result obtained, and shows the degree of conformity between the goals and result achieved. It is effective when the activity process reaches the goals and final policy. The tax that is collected effectively would optimize the receive to increase the Automobiles tax revenue. This research is reliable to the previous research conducted by Hebimisa et al. l (2017) said that the automobile tax revenue influenced its effectiveness.

4. CONCLUSSION

This research aimed to discover whether the SAKPOLE APPS Digitalization influenced automobile tax revenue on Central Java Samsat in 2019, with the effectivity as the control variable. It which can be concluded that :
1. value was 0,001 < 5%, so that H1 approved meant SAKPOLE APPS Digitalization influence toward automobiles tax revenue.
2. t count value of Effectivity variable was 2,284 > 2,02619 and the significant value was 0,029 > 5%, so that H2 approved meant the Effectivity influemce toward automobiles tax revenue.

The Research Limitations
Below is considered to be the research limitation in which :
1. This research focused on the SAKPOLE APPS Digitalization toward the automobile tax revenue only by using the control variables; otherwise, many other variables can be used to control stringent factors on the influence of automobile tax revenue.
2. The researcher only used UPPD, located in Central Java Samsat in 2019, to be the sample.

Suggestions
Below are considered to be suggestions given by the researcher:
1. The subsequent research adds other variables besides this research variable.
2. The following research will use other Samsat by using other applications that would increase the quality of research to get a better generalization level.

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t count value of SAKPOLE APPS Digitalization variable was 3,548 > 2,02619 and the significant

AUTHORS

First Author – Aulia Chairunnisa, Muhammadiyah of Surakarta University, b200180160@student.ums.ac.id

Second Author- Zulfikar Zulfikar, Muhammadiyah of Surakarta University, zulfikar@ums.ac.id
Correspondence Author – Zulfikar, Muhammadiyah of Surakarta University, zulfikar@ums.ac.id