



THE EFFECT OF STRATEGIC PLANNING AND INFORMATION COMMUNICATION TECHNOLOGY SYSTEM ON ORGANIZATIONAL PERFORMANCE MEDIATED BY STRATEGIC CHANGE MANAGEMENT AT THE TAX SERVICE OFFICE

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Abstract

This study aims to increase the amount of state tax revenue, carried out with various efforts, both extensification, and intensification of tax revenues. Extensification is an effort to increase tax revenue by increasing the number of active taxpayers. Meanwhile, intensification is pursued by increasing taxpayer compliance, improving service quality for taxpayers, supervising tax administration, auditing, investigating, billing, and various law enforcement.

The method of analysis is done through explanatory research, with the application of PLS/SEM. Concepts and problems under study look at causality, then explain the variables causing the problem under study. The research sample was 126 Staff and Officials of the Directorate General of Taxes and the Tax Service Office for the Special Capital Region of Jakarta

The results of this study have a positive effect on strategic planning organizational performance. Information communication technology system has a positive effect on organizational performance. Strategic change management has a positive effect on organizational performance. Illustrates that strategic planning, information communication technology system, and strategic change management at the Directorate General of Taxes and the Tax Service Office for the Special Capital Region of Jakarta can have an influence on the performance of the Tax Service Office.

Theoretical implications of strategic change management through increasing its dimensions will be able to improve the organizational performance of the Tax Service Office so that it can increase the trust and loyalty of related parties. The managerial implication that needs to be implemented is that the change strategy is one of the variables that need to be considered, especially in the dimensions of education and training. Improvement and development of the quality of human resources must first, pay attention to changes and strategies. The development will give a good indication of the organizational performance of the Tax Office.

Keywords: Strategic Planning, Information Communication Technology System, Strategic Change Management, Organizational Performance

1. INTRODUCTION

Tax Service Office of the Directorate General of Taxes which provides tax services. The Tax Service Office as a government agency authorized to collect taxes needs to implement certain programs to increase state revenues. Taxpayers at the Tax Service Office have increased. An increase in the number of registered taxpayers each year automatically causes the number of effective and non-

effective taxpayers to also increase. Since 1983 the tax collection system

In the self-assessment system taxation system, the taxpayer is given full authority to calculate, calculate, pay/deposit, and report the amount of tax payable in accordance with the applicable tax laws and regulations, therefore the role of the Tax Service Office is to foster, serve, and carry out tax supervision so that with an increase in registered taxpayers it can increase tax revenue at the tax service office. Even though

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tax collection adopts a self-assessment system, it is in the framework of fostering, researching, and supervising the implementation of tax obligations for all taxpayers.

The extensification function, which previously only existed in one section, is now in three or four sections in each Primary Tax Service Office. In addition, extensification is carried out by dividing and controlling areas focused on tax subjects and objects, as well as economic activities in the area. This research focuses on the Tax Service Office in the Special Capital Region of Jakarta, where the Head of the Tax Service Office has the rank of Echelon III. and authorized officials also hold the rank of Echelon II. It is expected to be able to provide examples of the implementation of public services, especially for services to taxpayers correctly.

The Middle Tax Service Office can be called the Medium Tax Officer. The meaning of the Middle Tax Service Office itself is a tax service office whose job is to assist the implementation of obligations for taxpayers, how many are corporate or corporate taxpayers. Middle Tax Service Offices can be found in cities or districts. Of course, the number of Middle Tax Service Offices and Primary Tax Service Offices is far behind. The Middle Tax Service Office has a smaller portion compared to the Primary Tax Service Office.

According to Utamy et al., (2020), human resource management through indicators of planning, recruitment, selection, orientation, and placement, training, and development can bring better organizational performance.

One of the national problems faced by the Indonesian people today is the handling of the low quality of human resources. A large number of human resources, when used effectively and efficiently, is useful for supporting the pace of sustainable national development. Every community has reliable human resources, so quality education is needed, the provision of various social facilities, adequate employment opportunities. Weaknesses in the provision of these various facilities will cause social unrest which will have an impact on community security. Currently, the ability of human resources is still low, both in terms of their intellectual abilities and technical skills. (Molina-Azorin et al., 2021)

One of the most important things in strategic change management according to Dzwigol et al., (2019) is involving people in the change process. But change in an organization cannot be achieved without the support of employees and management, as both parties must feel that they are part of the change process.

It must be remembered that not every change process is successful, a large proportion of organizations fail in this process. The fact that everyone in a leadership position is better able to direct more attention to positively influencing people for the cultivation and development of human capital taking into account those problems is evoked by various models and systems of modern world management. This will lead to the existence of positive feedback that will support management decisions, set priorities, change policies in the

medium and long term, and thereby increase organizational performance (Hensmans, 2019).

Research gaps found the placement of strategic change management variables at the Tax Service Office of the Regional Office of the Directorate General of Taxes Large Taxpayers in Jakarta as mediator variables, which mediate strategic planning and information communication technology system variables on organizational performance. This can be seen in the research of Hess & Flatten, (2019) which states that a company's flexibility to adapt strategic planning to a rapidly changing environment can be a major source of competitive advantage and organizational survival.

The novelty or novelty in this research is the strategic change management and information communication technology system, namely strengthening the change strategy that will occur at the Tax Service Office in Jakarta.

In addition to the strategic change management variable, in this study, the information communication technology system also wants to see its impact on organizational performance. Islam et al., (2021) found that information communication technology systems can create new approaches for continuous improvement that lead to increased organizational performance. The application of the Tax Service Office to changes in the information communication technology system will bring the organization to a higher quality in providing good service to taxpayers.

Despite widespread consensus on the positive relationship between information communication technology systems and organizational performance, understandings of organizational learning remain elusive and there appears to be little agreement about accepted organizational learning theory (Wolf & Floyd, 2017)

2. LITERATURE REFERENCES

This research tries to develop theories about strategic planning and strategic change management, information communication technology system which is carried out to assist human resources so that it will increase organizational performance. Organizational performance according to; Oyewobi et al., (2019)(Tarifa-Fernández et al., 2019) The potential success of an organization depends to a large extent on performance, which is related to its ability to effectively implement strategies to achieve organizational goals. (Baird et. al., 2019; Chen et al., 2020)

Several theories about strategic planning, which are carried out for organizational strategic planning are found in several studies from. (Posch & Garaus, 2020); (Tarigan & Siagian, 2021). Information communication technology systems have great potential to increase organizational performance efficiency contained in several studies earlier was; (Spicher et al., 2021). Strategic change management is an organizational change process, having different phases. Change has become the life organ of every vital organization. Some of the previous research references are, (Bordum, 2020); (Järvi & Khoreva, 2020).

Good organizational performance according to Schuldt & Gomes, (2020) is one that has clear goals based on the vision and mission agreed upon by the founders. To realize these goals, a way to achieve them is needed, which is commonly referred to as a strategy. Furthermore, plans (plans), policies (policies) to achievement, and action programs are prepared. In practice, these elements may experience changes as a result of not fulfilling the assumptions used in planning, for example, because resources that do not match expectations are caused by goals that are too abstract, so they are very far from what is expected. (Eko Boedhi Santoso et al., 2020)

Every organization certainly has a plan, and for companies that are familiar with the term strategic planning, where strategic planning can help evaluate regularly to achieve goals, help organizations to progress and develop, increase market share amid increasingly fierce business competition (Bomani et al. 2021).

Strategic planning according to Mykytyuk et al., (2021) is the process of deciding the programs to be implemented by the organization and the estimated amount of resources to be allocated to each program over the next few years. This is important for the Tax Service Office because good planning will have an impact on all programs set by the Tax Service Office to run well and provide motivation for the quality of the Tax Service Office's human resources.

Yaakob et al., (2019) stated that strategic planning is the process of deciding which programs will be implemented by the organization and the estimated amount of resources to be allocated to each long-term program over the next few years. The result of the strategic planning process is in the form of a document called a strategic plan which contains information about programs for the next few years. This can also be done for implementation at each Tax Service Office so that the strategic planning that is implemented can have a positive impact on all programs that will be carried out by the Tax Service Office.

In the process of achieving the strategy planned by the organization, according to (Ojha et al., 2020), changes are needed according to the directions in the strategic planning process. The key to success in implementing strategic planning is the manufacturing capability possessed by the organization. If strategic planning is not carried out, the Tax Service Office cannot produce good organizational performance.

Strategic planning occurs in both government and private organizations. Because strategic planning is very important in determining future steps. The most competent planners are those who spend the most time thinking about what to do in the future. Although it is possible that all members do not work alone because the organization also needs reliable staff to assist in making strategic planning. (George et al., 2019)

According to O'Sullivan, (2021) in his research on technology support companies in Australia, that information communication technology systems can provide good changes to communication and information channels for customers.

Information communication technology according to Spicher et al., (2021) all activities related to processing, managing, and delivering or transferring information between facilities/media, while Komalasari, (2020) states that information communication technology systems have great potential to increase business efficiency in within companies, where they produce their products and services

The information communication technology system also facilitates and encourages innovation, both in processes, products, and services. Innovation is an important element of the modern economy, which is essential for the prosperity of companies, industries, and countries. Innovation in products or services can lead a company to create new markets, differentiate from its competitors, or expand into other industries. Innovation in the process of creating new methods in the organization in carrying out its activities. This can make a company have lower costs, higher efficiency, or generate new revenue and have a positive impact on its profitability.

The company's ability to innovate its processes, or renew its processes, is very important for the company's survival (Azizah Mutiara, 2020).

According to Munthali et al., (2021) in his research on agriculture companies in Ghana who implemented the use of information communication technology systems had a positive effect on the organizational performance of company growth and development. This is also in line with the Tax Service Office, in implementing the information communication technology system so that it has an impact on better information and services for taxpayers.

3. METHODOLOGY

This research will later use survey techniques, a deductive approach, and be quantitative in nature (Sarstedt et al., 2020). The deductive approach aims to test the theory by collecting data from respondents and then applying it and observing it with statistical tests. The approach in this research is quantitative with the type of explanatory research or hypothesis testing research. Yusup (2018) explains that explanatory research explains the causal relationship between variables that influence the hypothesis. The research design according to Wang, et al (2018) is a testing hypothesis which aims to explain the nature of the relationship between two or more variables.

This study also tested the hypothesis of the effect of strategic planning Grynko & Yehorova, (2020), Information communication technology system Spicher et al., (2021) on organizational performance Dlamini et al, (2019) mediated by strategic change management Järvi & Khoreva, (2020). In this study, a descriptive and verification approach was used (Saad Laraqui 2018). Descriptive approach is a method in examining the status of human groups, objects, conditions, and systems of thought. The purpose of descriptive research is to make systematic, factual, and accurate descriptions, drawings, or drawings of the facts, characteristics, and relationships of the phenomena being investigated. The verification approach is a research method that aims to

determine the causal relationship between variables through a hypothesis testing through a statistical calculation so that the results of the proof show that the hypothesis is rejected or accepted. (Saad Laraqui 2018).

The population in this study were all 130 staff and leaders who were registered at the Directorate General of Taxes and the Regional Tax Service Office for the Special Capital Region of Jakarta. It is divided from all major tax service offices, middle tax service offices, and primary tax service offices. There are in Central Jakarta, South Jakarta, West Jakarta, East Jakarta, and North Jakarta.

Questionnaires were distributed to respondents who were Director officials, Head of Regional Offices who were Echelon II Officials, Head of Sub-Directorate, Head of KPP, Head of KPP who were Echelon III who worked at the Central Ministry of State Finance as Supervisors, as well as Officials, and Heads of Tax Service Offices in Jakarta at the level of strategic or operational policymakers. The number of samples in this study is a saturated sample, where the entire population is a sample of 130 respondents.

Sampling was used by the survey method where the questionnaires were distributed evenly to all analysis units, then the results of filling out the questionnaire were examined again to obtain a questionnaire that could be accounted for in this study. (Adam, 2020). The number of samples in this study that were feasible to be processed were 126 respondents from 130 respondents.

4. RESULT AND DISCUSSION

Descriptive statistics is a process that can be carried out in research data in tabulated form so that it can be easily understood and interpreted. Descriptive statistical data analysis aims to analyze data by summarizing and describing numerical data regarding gender, age, status, income. (Hair *et al* 2019)

There were 87 male respondents (74.4%) and 39 female respondents (25.6%). These results indicate that more men serve as Director officials, Kakanwil are Echelon II Officials, Head of Sub-Directorate, Kabid, Head of KPP are Echelon III who work at the Central Ministry of State Finance as Supervisors, as well as Officers and Heads of the Tax Service Office in Jakarta level of strategic or operational policymakers, compared to women. Male respondents were more dominant than women because for the work done, there was a lot of room for work where it was often done overtime, working outside office hours required extra energy to complete it.

The most dominant age is at the age of 41-50 (38.8%) showing the maturity of decision-making officials as many as 49 officials, at this age the officials have entered an established period of service and at a level that can already be categorized as senior really understand the job them, established in thinking and maturity in strategy. Decision-making officials at the age of 41-50 have an age that really understands the conditions of work in the field, by maintaining relationships internally and externally, fostering

good cooperation from each division in management which is carried out evenly in each section. Age 41-50 officials have worked with high loyalty in addition to a long career for Director Officers, Kakanwil are Echelon II Officials, Kasubdit, Kabid, Head of KPP is Echelon III as supervisors, as well as officials and Head of the Tax Service Office in Jakarta

Tenure of 1-3 years with a percentage of 30.2% and a frequency of 38 people where in the activities carried out by many employees at the level of decision-making officials, their tenure often changes because in the financial sector, especially in the field of taxation, there are often many promotions for officials and staff who have more and better abilities. Especially those who have field skills will move from one region to another. The percentage of working period of 3-5 years is 22.2%, the frequency is 28 people, the working period is 5-10 years with a percentage of 23.8% the frequency is 30 people. Working period over 10 years as many as 4 respondents or 3.2%. This shows that only a few are entering retirement age in the Central organization of the Ministry of State Finance as supervisors, as well as officials and the Head of the Tax Service Office in Jakarta.

Test results for descriptive statistics for each indicator were also carried out. The independent variable is measured from strategic planning, the dimensions are setting objectives, performance review. The independent variable is measured from the information communication technology system, the dimensions are formalization, centralization, competence. The mediation variable is measured from strategic change management dimensions, namely staffing, compensation, performance appraisal, education, and training, and the dependent variable is measured from organizational performance, the dimensions are future orientation, profitability, diversity.

The results of hypothesis testing of the influence of each variable are as follows:

Hypothesis 1. Strategic planning has a T-Statistic value of $2.718 > 1.96$ and a P-Value of $0.007 < 0.05$. This figure shows that strategic planning has an influence on organizational performance.

Hypothesis 2. The information communication technology system has a T-Statistic value of $2.407 > 1.96$ and a P-Value of $0.041 < 0.05$. This figure shows that the information communication technology system has an influence on organizational performance.

Hypothesis 3. Strategic planning has a T-Statistic value of $2.651 > 1.96$ and a P-Value of $0.008 < 0.05$. This figure shows that strategic planning has an influence on strategic change management.

Hypothesis 4. The information communication technology system has a T-Statistic value of $6.479 > 1.96$ and a P-Value of $0.000 < 0.05$. This figure shows that the information communication technology system has an influence on strategic change management. Hypothesis 4 has the highest T-

Statistic value, meaning that each KPP requires a change in the information communication technology system.

Hypothesis 5. strategic change management has a T-Statistic value of $3.274 > 1.96$ and a P-Value of $0.001 < 0.05$. This figure shows that strategic change management has an influence on organizational performance.

Hypothesis 6. Strategic planning has a T-Statistic value of $2.872 > 1.96$ and a P-Value of $0.005 < 0.05$. This figure shows that strategic planning has an effect on organizational performance mediated by strategic change management.

Hypothesis 7. Information communication technology system has a T-Statistic value of $1.972 > 1.96$ and a P-Value of $0.009 < 0.05$. This figure shows that the information communication technology system on organizational performance is mediated by strategic change management. Hypothesis 7 has a low T-Statistic value showing that the role of change in the information communication technology system through strategic change management mediation for Tax office organizational performance still requires linkages with all the elements involved for the progress of Tax office.

5. CONCLUSION AND IMPLICATION

The results of this study conclude that in general there is an influence of strategic planning and information communication technology systems on organizational performance mediated by strategic change management. Of the seven hypotheses proposed, all of them proved to be influential. Strategic change management as a mediating variable plays an effective or strong role in increasing the influence of strategic planning and information communication technology systems on the organizational performance of the Tax Service Office in Jakarta. The detailed research conclusions based on the objectives of this study are as follows:

1. There is a positive influence of strategic planning on organizational performance, illustrating that the strategic planning of the Tax Service Office in Jakarta greatly influences strategic planning influencing all echelon officials in making decisions so as to be able to provide maximum policy in maintaining the level of ability and very influential on the organizational performance of the Office Tax Services in Jakarta.
2. There is a positive effect of the information communication technology system on organizational performance. This provides information that the information communication technology system is able to demonstrate a good management strategy on the performance of the Tax Service Office in Jakarta. good so that the direction of quality must meet the dimensions that become the standard of the quality of the performance of the Tax Service Office personnel, this is still the main task if the Tax Service Office in Jakarta wants to continue to be a quality organization.
3. There is a positive influence of strategic planning on strategic change management. The meaning of this

positive influence is that the change in strategy that is accepted can give a positive reaction to the organizational processes of the Tax Office. Increasing strategic changes can be done by increasing the dimensions of the organizational resources of the Tax Service Office in Jakarta.

4. There is an influence of the information communication technology system on strategic change management, this illustrates that the objectives of the information system management strategy have met the standards expected for the progress of the Tax Service Office so that development is carried out, especially in addressing all the strategic policies of officials related to other resources.
5. There is a positive influence of strategic change management on organizational performance. This illustrates that strategy and change and performance greatly affect the performance of the Tax Service Office. The maximum change is the extent to which the benefits of a result are felt in accordance with what is expected. So that the change in strategy is a variable that strongly influences the performance of the Tax Service Office, seen from how all parties involved work together to increase the maximum value for the needs and desires of the Tax Service Office.
6. There is an influence of strategic planning on organizational performance mediated by strategic change management. This shows that with a change in strategy that mediates organizational planning provided by the Tax Service Office, it can increase the influence on performance at the Tax Service Office in Jakarta. Good leadership and staff performance will have maximum results for the progress of the Tax Service Office in each section, in preparing for changes, readiness in creating the performance of the Tax Service Office in Jakarta.
7. There is an influence of the information communication technology system on organizational performance mediated by strategic change management. This shows that a good information system management strategy has an effect on the performance of the Tax Service Office, so strategic change management as mediation can further increase the positive effect of changes in strategy on office performance. Tax Service. Information communication technology system and good resources will also bring good quality to an organization that maximally develops all aspects for the progress of the organization, especially the Tax Service Office in Jakarta.

In order to be able to make changes to the information system and improve the performance of the Tax Service Office, the strategic implications that can be implemented are:

1. This research hopes that the strategic planning and information communication technology system

implemented at the Tax Service Office can respond to changes that will be implemented properly at every Tax Service Office in Jakarta

2. The change step is in accordance with the indicators on the information communication technology system, namely that overall the staff of the Tax Service Office have the ability to use a computer-based system for tax services for taxpayers
3. The leadership's efforts in implementing a change strategy for each Tax Service Office by creating special software applications when needed and easily accessible by all Tax Service Office staff

In order to improve strategic changes and organizational performance, officials and echelons must pay attention to the following factors:

1. This research shows that changes in strategy and information systems greatly affect organizational performance, so increasing changes in strategy and information systems through increasing every dimension of changes in strategy and information systems, must be a priority to be able to maintain organizational performance, so as to be able to give an impression and trust and community loyalty.
2. Planning and quality of resources, in the process of involving changes in strategy and information systems for all echelons and officials with third parties, is very close, so that cooperation and compliance with the technical specifications of the wishes of the community must be a top priority. The quality of the Tax Service Office in terms of equipment, the quality of employees, the performance of sections such as decision-making officials, is a picture that can be felt by the public or cooperating parties, so that these various qualities must be a priority for improvement and development of the Tax Service Office in meeting the quality of organizational performance, so that able to provide satisfaction to the community and impact on loyalty to the Tax Service Office.

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