



**Global Scientific and Academic Research Journal of Economics, Business and Management**

ISSN: 2583-5645 (Online)

Frequency: Monthly

Published By GSAR Publishers

Journal Homepage Link- <https://gsarpublishers.com/journals-gsarjebm-home/>



**Coretax: DKI Bapenda's Digital Transformation Based on Learning Organization**

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**Article History**

Received: 18/02/2024

Accepted: 21/02/2024

Published: 23/02/2024

**Vol – 3 Issue – 2**

PP: -126-131

**Abstract**

*The implementation of electronic tax policies has weaknesses in collecting data on tax objects and monitoring business transactions of taxpayers, so efforts are needed to improve organizational performance at the Regional Revenue Agency of DKI Jakarta Province. This research uses a learning organization concept approach. The research method uses a literature review with a descriptive-analytical approach. The results of the research show that the implementation of electronic tax policy from the aspect of capacity and competence development of tax officials still requires innovation learning, in the aspect of attitudes of officials and decision making in organizations requires learning about organizational culture, in the aspect of commitment and implementation of duties of tax officials requires transformation through the role of contributing to internal organizational learning, in terms of training patterns and cooperation patterns, it requires knowledge management to increase competitive advantage for tax officials, in terms of synergy of cooperation between organizations and synergy of leadership collaboration with implementing officials, it requires organizational culture learning through processes that provide opportunities in developing synergy of cooperation between organizational units and synergy of cooperation between leaders and implementing apparatus to understand how to operate the electronic tax system through interactive learning which can develop the abilities and motivation of leaders and implementing apparatus. Recommended suggestions for the Regional Revenue Agency of DKI Jakarta Province to implement innovative learning, build organizational culture supported by the role of internal organizational learning contribution by implementing knowledge management in forming a learning culture as an effort to improve organizational performance in implementing electronic tax policies in DKI Jakarta.*

**Keywords:** Policy Implementation, Electronic Tax, Organizational Learning.

**INTRODUCTION**

Tax reform become precondition For modernize system taxation through management policy taxation that includes authority administration and justice procedural. In the its implementation needed technology information For supports the core tax system inside processing returns and payments, as well collection information in a way relevant as possible happen transition from manual processing to system tax electronics (D'Ascenzo, 2015; Jimenez, Sionnaigh & Kamenov, 2013; Kamara & Kamara, 2023). The DKI Jakarta Provincial Revenue Agency has develop system administration coretax start from service, inspection until billing tax area with based policy form Regulation Governor DKI Province Number 2 of 2022 concerning Mandatory Business Transaction Data Reporting Tax By Electronic. Must

Tax in policy This covers tax hotels, restaurants, entertainment, parking, materials burn vehicle motorized and subject tax lighting road. Viewed from realization reception on the sixth type tax area the during 2020 to in 2022 with apply system tax in a way electronic is known reception highest and experienced enhancement acceptance in every year is tax restaurant, meanwhile realization lowest acceptance is tax entertainment as listed in table 1.1 below This

**Table 1.1**  
**Realization Reception DKI Jakarta Province Regional Tax In Hotel Tax Types, Tax Restaurant, Tax Entertainment, Parking Tax, Tax Vehicle Fuel Motorbike, Tax Street Lighting, 2020 – 2022**

**Source:** Provincial Revenue Agency. DKI Jakarta processed

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Tax Type	Realization Reception		
	2020	2021	2022
Hotel Tax	753.139.389.954	866.400.648.454	1,490,370,176,104
Tax Restaurant	1,935,159,453,085	2,159,539,257,773	3,387,621,341,844
Tax Entertainment	220.239.227.782	86,884,580,630	399,583,784,555
Parking Tax	335,892,300,849	306,992,774,849	414,418,892,880
Tax Vehicle Fuel _ Motorized	995.177.276.015	1,056,950,728,325	1.434.159.136.139
Tax Street Lighting	778.749.530.103	758.084.497.024	821.983.859.750

Researcher, 2023.

Collection tax material vehicle motorized in a way electronics in DKI Jakarta still there is arrears payment obligation taxes caused absence of relevant valid data with average consumption material burn vehicle motorized. Viewed from collection tax in a way electronics on type tax restaurants, hotels and entertainment in DKI Jakarta rated efficient from facet cost and time. In terms of cost seen from reporting taxation Where obedience payment tax more big from cost collection, meanwhile from facet time exists enhancement speed activity payment tax with system online . Meanwhile in the collection tax parking in a way electronic Still need increase socialization on Disobedient must tax in pay and report obligation taxes, increase supervision For done data collection to must taxes, and enforce penalty tax in accordance applicable provisions ( Hadi, 2022; Sunandar, 2012; Estiningsih & Nurranto, 2020).

Weakness in collection tax material burn vehicle motorbikes and taxes parking form obscurity of mandatory data taxes, non-compliance must tax For reporting transaction data business so that give rise to arrears obligation payment tax Still required monitoring and data collection. Weakness the signify implementation coretax system in implementation collection tax in a way electronic need exists learning organization. Learning organizations according to Harper & Glew (2008) in Kurniawan, Yulivan & Jubaedah (2020) explained as organization that has will strong For increase performance organization with introduce things new or ways new in carry out business processes in organization the. Implementation policy tax in a way electronics in DKI Jakarta requires effort For increase performance organization related plan strategic organization with use technology information inside carry out business processes that refer to the roadmap from core tax system in implementation modernization administration taxation in period certain.

Business process the own connection with plan operational organization, like plan compliance, and needs technology information certain appropriate ones with desired goal achieved by the organization (Cotton & Dark, 2017).

From the description mentioned above, author interested For analyze about Implementation System Administration Coretax at the Regional Revenue Agency of DKI Jakarta Province in Perspective Learning Organization.

## THEORETICAL REVIEW

Learning organizations according to Senge in Fillion, et.al (2015) is organization along with its members in a way continuously expand capacity they For create really results they want with pattern new and expansive thinking developed, aspirational collective applied in the learning process in a way together. Learning organizations the has 5 (five) pillars, namely : (1) personal mastery is Study expand capacity individual For reach results work and create encouraging organization all its members For develop self in reach purpose and meaning Work ; (2) mental models is the process where individual reflect and validate image self from environment external influences decisions and actions ; (3) shared vision is build a sense of commitment in group with develop vision together for the future ; (4) team learning is transform conversation and expertise think you can develop Skills ; (5) systems thinking is perspective and language For describe behavior from something system.

Core tax administration system according to Jimenez, Sionnaigh & Kamenov (2013) it is interpreted as inner core system administration taxes that provide support automation, management channel work, and management authorization For function administration tax with use system technology information in processing returns and payments as well as gather relevant information. System This facilitate taking decision with give correct information to leadership and staff.

Operationalization concepts used by the author For analyze problem is use draft learning organization proposed by Senge in Fillion, et.al (2015) with 5 (five) dimensions outlined as following.

1. Personal Mastery related with capacity apparatus tax in reach objective policy and development competence apparatus tax in reach objective established policies in policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province.
2. Mental Models related with attitude apparatus taxes and takings decision in organization For overcome challenge environment external organization in implementation policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province.
3. Shared Vision related with commitment and implementation task from apparatus tax in reach objective policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province.

4. Team Learning related with pattern training and patterns cooperation organization for apparatus developed taxes in reach objective policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province .
5. Systems Thinking related with synergy cooperation between organization and synergy cooperation leader with apparatus executor in reach objective policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province .

## RESEARCH METHODS

Method study use literature review . Literature review according to Snyder (2019) is used as tool or purposeful method For find answer on the problem under study To use describe problem certain researched and owned benefit in development study. Literature review used by the author For analyze problem about extent of implementation policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province based on Regulation Governor DKI Jakarta Province Number 2 of 2022 concerning Mandatory Business Transaction Data Reporting Tax By Electronic.

Data sources used is secondary data obtained from literature literature form books, journals, works scientific who have relevance with principal the problem under study. Data analysis was carried out with approach descriptive analytical use theory learning organization For served in a way systematic related with implementation system administration coretax at the Regional Revenue Agency of DKI Jakarta Province.

## ANALYSIS AND DISCUSSION

1. Personal Mastery in Implementation System Administration Coretax at the Regional Revenue Agency of DKI Jakarta Province Perspective Learning Organization

Capacity and development competence apparatus taxes at the Regional Revenue Agency of DKI Jakarta Province in implement policy tax in a way electronic assessed capable give benefit in increase reception tax through system on line Where apparatus tax has own ability in socialize application reporting and payment tax in a way electronic to must tax restaurants, hotels, and entertainment. However Still own weakness in capacity apparatus tax For do data collection must taxes that cause must tax No report transaction business in a way electronic so that happen arrears payment from must tax material burn vehicle motorbikes and taxes parking.

Condition the reflect that modernization system taxation based on line should can increase level obedience must current taxes. This Still become issue dominant in collection tax. Modernization system tax on line in framework tax reform that has been walk until moment This However Not yet reach optimal results, namely : (1) no achieving revenue targets tax ; (2) compliance and awareness must tax still low ; (3) regulations no taxation visit finished ; (4) administration and systems technology information taxation through update

core tax system until now not visit completed ( Hardiana, et.al, 2023).

Core Tax Administration System is development system technology information that provides support integrated for implementation task collect taxes, start from service, inspection, supervision, data management, etc enforcement law, which is regulated in Regulation President No. 40/2018 concerning Update System Administration Taxation. System update administration taxation will help implementation procedures and governance administration taxation in accordance with provision legislation. Core Tax Administration System at least provides 4 ( four ) benefits, first, realizing institution strong, credible, and accountable taxation that has effective and efficient business processes. Second, build optimal synergy between institutions. Third, improve obedience must tax. Fourth, improve revenue in the sector tax.

Development core tax system is the crucial part of tax reform . This matter caused Because technology information held authority tax Not yet integrated, as well there is limitations in fulfil various function necessary critical, such as Not yet exists support to inspection and billing and not yet exists function system integrated accounting ( payroll account management ) ( Fitri, 2022) .

Implementation system administration coretax at the Regional Revenue Agency of DKI Jakarta Province is still required strengthening capacity and development competence apparatus tax through learning organization in line with study Nkerja & Hussein (2021) need exists learning innovation as change encouraging behavior exists willingness from apparatus taxes and support from leadership, environment supportive and identifying work characteristic from Assigned job in strengthen capacity and competence apparatus tax For apply policy tax in a way electronic. Based on Agency Performance Report The government at the DKI Jakarta Provincial Revenue Agency for 2022 is known there is innovation that has been carried out by the DKI Provincial Regional Revenue Agency in frame increase realization reception tax contributing areas to reception Regional Original Income, namely:

- 1) Integration of IMB and PBB and Jakarta One:
  - a. Development integration via API with utilizing Diskominfo SOA between DPMPSTP and Bapenda For access NOP data in application IMB services .
  - b. Development API integration with utilizing Diskominfo SOA between Bapenda and DPMPSTP for Access existing IMB data rise.
  - c. Development map service between Bapenda and DCKTRP for UN map in Jakarta Satu.
  - d. Jakarta Satu map update for IMB layer from DPMPTSP to DCKTRP.
- 2) Request for Sales Value Vehicle Motorized (NJKB) PKB-BBNKB automatically online:

- a. Development module NJKB application online on the Bapenda Digital Portal for ATPM, Dealers, and Samsat.
- b. Implementation and Operations NJKB application online with Head's Decree output Bapenda in a way electronic with Certificate Electronic.
- 3) Online BPHTB for EODB (e-BPHTB):
  - a. E-BPHTB portal and easy flow Taxpayer.
  - b. Full implementation of e-BPHTB on September 5, 2022.
- 4) Core Tax Groundwater Tax and Acquisition Fee Right on Land and Buildings (BPHTB):
  - a. Implementation Coretax System PAT in June 2022.
  - b. Implementation Coretax BPHTB system in September 2022.
2. Mental Models in Implementation System Administration Coretax at the Regional Revenue Agency of DKI Jakarta Province Perspective Learning Organization

Attitude apparatus taxes and takings decision in organization For overcome challenge from environment external from exists weakness in carry out collection tax in a way electronics at the Regional Revenue Agency of DKI Jakarta Province requires exists organizational learning culture. The existence of an organizational learning culture can contribute to change attitude apparatus taxes and takings internal decision carry out task collection taxes that contributed to the increase realization reception tax area on type tax restaurants, hotels, entertainment, parking, materials burn vehicle motorbikes and taxes lighting the path implemented in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.

Reviewed from potency policy tax restaurants in DKI Jakarta in the digital era focus on effectiveness reception taxes in the midst of the digital era can optimized through repair the quality of the associated database potency good, complete and up-to-date taxation. Tax database quality accurate restaurant implications for improvement realization reception tax effective and accurate area, so can be one consideration in optimization strategies tax area Because tax restaurant be one type tax areas that have development good business Where business restaurant moment This adopt an e-commerce platform in the sales process digitally which has implications for the digital transaction process by restaurants (Siswati & Inayati, 2022).

3. Shared Vision in Implementation System Administration Coretax at the Regional Revenue Agency of DKI Jakarta Province Perspective Learning Organization

Commitment and implementation task from apparatus tax in reach objective policy tax in a way electronics at the Regional Revenue Agency of DKI Jakarta Province requires strong commitment in leadership and apparatus executor through role contribution inter-organizational learning. An organization with organizational learning culture can change the learning process be a constructive , communicative, and

based model collaborative, where learning employee taking place through structural and based formats identifying and fulfilling tasks need organization certain (Cummings & Worley, 2015). Organizational Learning Culture is tool strategic For get sustainable competitive advantage (Kaupa, 2023).

A challenge that isn't can overcome can appear Because employee from the work unit certain must overcome tasks new and frequent communicate and collaborate with group from department other. Therefore that is, organizational learning culture made For help employee adjust, adapt, and develop (Lin & Huang, 2021). Contribution role inter-organizational learning in line with study Pratno , et.al ( 2019 ) includes strong commitment from leadership and apparatus executor in transform commitment and implementation task from apparatus tax aim For increase sustainable competitive advantage form increase realization reception tax area on type tax restaurants, hotels, entertainment, parking, materials burn vehicle motorbikes and taxes lighting the path implemented in a way electronically by the Provincial Regional Revenue Agency. DKI Jakarta.

4. TeamLearning in Implementation System Administration Coretax at the Regional Revenue Agency of DKI Jakarta Province Perspective Learning Organization

Training patterns and patterns cooperation organization for apparatus developed taxes in reach objective policy tax in a way electronics at the Regional Revenue Agency of DKI Jakarta Province requires knowledge management that supports the learning organization process. Knowledge management that supports the learning organization process in line from study Djamaludin , Madhakomala & Tunas (2022) be factor important in increase superiority competitive from exists pattern training and patterns cooperation organization for apparatus developed taxes aim For increase realization reception tax area on type tax restaurants, hotels, entertainment, parking, materials burn vehicle motorbikes and taxes lighting the path implemented in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.

In frame increase realization reception Regional Original Income, the Regional Revenue Agency of DKI Jakarta Province in 2022 will have a management program income area with a number of activities, namely :

- 1) Analysis and Development Regional Taxes, as well Drafting Policy Local tax.
- 2) Extension and Dissemination Regional Tax Policy.
- 3) Provision of Facilities and Infrastructure Management Local tax.
- 4) Data Collection and Registration Regional Tax Objects
- 5) Processing, Maintenance, and Reporting of Regional Tax Database.
- 6) Service and Consultation Local tax.
- 7) Billing Local tax.

5. Systems Thinking in Implementation System Administration Coretax at the Regional Revenue Agency of DKI Jakarta Province Perspective Learning Organization

Synergy cooperation between organization and synergy cooperation leader with apparatus executor in reach objective policy tax in a way electronically at the Provincial Regional Revenue Agency. DKI Jakarta needs it exists learning culture, process, tools and techniques, and skills and motivation that are in line with study Priyono (2023). Synergy cooperation between organization and synergy cooperation leader with apparatus executor built based learning culture is culture prioritize learning synergy cooperation held through process that delivers chance in develop synergy cooperation between internal units A organization and synergy cooperation between leader with apparatus executor For understand in operate tools and techniques in apply policy tax in a way electronic through application method learning in a way interactive so that can develop skills and motivation as abilities possessed by each leadership and apparatus executor aim For increase realization reception tax area on type tax restaurants, hotels, entertainment, parking, materials burn vehicle motorbikes and taxes lighting the path implemented in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.

Core tax system No only For increase obedience must tax in fulfil obligation taxation but also helpful must tax in get administration right the taxation. For that is necessary capacity Reliable servers are mandatory \_ tax more easy access For fulfill obligation taxation, as well record all transaction easier taxes \_ must tax obtain right administration and compliance obligation the tax. Presence core tax system the need resource apparatus controlling tax \_ technology experienced information, held \_ training ( Tofan, 2023).

Based on fifth dimensions from learning organization the can is known capacity and development competence apparatus tax need exists learning innovation as change encouraging behavior \_ exists willingness from apparatus tax. Organizational learning culture is needed For change attitude apparatus taxes and takings internal decision \_ carry out task collection tax with exists role contribution inter-organizational learning includes strong commitment from leadership and apparatus executor in transform commitment and implementation task from apparatus tax.

Knowledge management that supports the learning organization process becomes factor important in increase superiority competitive from exists pattern training and patterns cooperation organization for apparatus tax. Learning culture through process that delivers chance in develop synergy cooperation between internal units A organization and synergy cooperation between leader with apparatus executor For understand in operate tools and techniques through application method learning in a way interactive so that can develop skills and motivation for leadership and apparatus implementer inside \_ implement policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta

Province based on Regulation Governor DKI Jakarta Province Number 2 of 2022 concerning Mandatory Business Transaction Data Reporting Tax By Electronic

## CONCLUSIONS AND SUGGESTIONS

Implementation system administration coretax at the Regional Revenue Agency of DKI Jakarta Province was analyzed with approach draft learning organization concluded as following .

1. Capacity and development competence apparatus tax Still need exists learning innovation For push exists willingness from apparatus tax For do data collection object tax and supervision to transaction business from must tax as form weaknesses in implementation policy tax in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.
2. Attitude apparatus taxes and takings decision in organization need exists organizational learning culture as tool strategic For push change attitude apparatus tax in frame reception tax in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.
3. Commitment and implementation task from apparatus tax need exists transformation through role contribution inter-organizational learning For increase reception tax areas for implementation policy tax in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.
4. Training patterns and patterns cooperation organization need exists knowledge management that supports the learning process organization in increase superiority competitive for apparatus tax For increase reception tax areas for implementation policy tax in a way electronically by the Regional Revenue Agency of DKI Jakarta Province.
5. Synergy cooperation between organization and synergy cooperation leader with apparatus executor need exists learning culture through a process that provides chance in develop synergy cooperation between internal units A organization and synergy cooperation between leader with apparatus executor For understand in operate tools and techniques through application method learning in a way interactive so that can develop skills and motivation for leadership and apparatus implementer inside \_ implement policy tax in a way electronically at the Regional Revenue Agency of DKI Jakarta Province.

Based on conclusion the so recommended for the Regional Revenue Agency of DKI Jakarta Province for carry out learning innovation, building organizational learning culture supported with exists role contribution inter-organizational learning with apply knowledge management in form learning culture for reach objective from policy tax in a way electronic.

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