Social Marketing as a Means for Socializing Individual Income Tax for MSMEs in Malang City

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Abstract—This study’s purpose is to determine the evaluation of the application of "APEL MALANG APPLICATION" (North Malang Tax Service Office Application). This application is one of the e-government services that is expected to improve the quality of taxation performance and user satisfaction. The main service of this application is to provide online queuing services that can be accessed through Android-based gadgets. This research focuses on system quality and service quality. The qualitative method is used in this study. The results of this study are the quality of the system used in Apel Malang applications is good but there are still some obstacles that occur such as still using retrieval of queue numbers per the days specified by the user and there is a time limit in the process of retrieving queue numbers other than it still experiences several errors caused by a server is down. While the quality of application services for Apel Malang application has also provided several supporting services that make it easier for taxpayers to get relevant and up-to-date tax information, also, it is known that satisfaction with application quality is lacking and the user interface is also less attractive but in terms of utilization is very good. Furthermore, in application development planning it is known that a synchronization system will be developed such as WhatsApp, logging in with a Taxpayer ID, creating a Billing ID that is connected to the application, and a tax calculator. Apel Malang applications are worthy of continuous application with relevant developments.

Keywords—system quality, service quality, Apel Malang application

1. INTRODUCTION

When this, the technology of information and communication growing at a very rapid so that affects various aspects of the life of one of them in terms of servicing the public. The Ministry of Finance of the Republic of Indonesia, including in one of the ministries were aware going the challenges faced by the Government of the Republic of Indonesia to provide services to the community and spur the growth of the economy in Indonesia. The Ministry of Finance of the Republic of Indonesia when it has a wide range of innovations in encouraging the growth of the economy that is inclusive of quality and sustainable [1]. Forms of innovation that made one of them via Apel Malang Application (Application Service Malang North) were presented by the Office of Services Tax (KPP) Pratama North Malang with a form of service in the form of notice and take the number of the queue, to communicate with officers in online, as well as provide information requirements and submission request in real-time since the year 2017. But the application is less known by the public wherein the city of data exists, the number of total users per day, obtained the data using the application only about less than 10% (data processed, 2019). Besides, it is often found a problem the error system is currently running on the smartphone user.

Based on the problem which revealed k’s at the top, the research is going to focus on the evaluation of the application of E-textile which is based on the quality system and quality of service. The quality of the system means the quality of the combination of hardware and software in the information system. The focus is performed on the system’s own, which refers to how well the ability of the device hardware, device software, policies procedures of system information can provide the information needs of the user. According to Al Mamary, Quality of the system is a characteristic that is desirable from a system of information m or instance ease of use, the flexibility of the system, the reliability of the system, ease of learning, intuitive, sophistication, timely response [2]. Besides that, according to Drehee, Quality of the system is a series of features are desirable which should be incorporated into the products to improve the performance of future life [3]. Whereas, according to the Information Systems Model, system quality is a critical success attribute that influences user satisfaction and intention to use [3]. According to Lin & Lu, the quality of information systems influences user trust in Web sites [4]. Also, Hwang et. al. stated that the quality system is one of the driving is important for the perception of users and the desire to use the application at a time that will come [5]. Indicators are used De Lone and McLean [6]; Lin and Lu [4] as the ease of use, Easy to learn, resilience of damage (reliability), and availability. The study’s quality system focused on how performance application of Apel Malang.
Service quality is included as a dimension of information system success given the importance of information system support for customers [7]. In terms of this, the output of system information must be relevant to the purpose that is required, easy to understand, accurate or fewer errors, concise, complete or contain all the information that is required, available in a rapid and precise time to support the needs of information, and have usability. Based on this perspective, Parasuraman et al., developed a scale to measure the quality of service, which most large popular known as SERVQUAL which represent the five dimensions of quality of service which is known as a tangible, reliability, responsiveness, assurance, and empathy [8,9]. Information system service quality testing is useful for determining the service components expected to be obtained by users so that they are not reluctant to use them. The level of satisfaction measure between expectations and outcomes are acceptable. If the services are received together with the hope of meaningful quality of service is quite good. So also on the contrary, if the services are received not appropriate expectations, can be said to be a system of information that bad.

The research is deemed necessary to do because of the quality system and services is one of the reasons and the driving public to always use the application. In addition to that, it had not been there that examines the quality of service and system of Apel Malang Application before so expected to research this can be a reference for the quality system follows a next. Research focuses on the things that need to be improved on the quality system and quality of service that can be used better than before. The research aims to evaluate the quality of the system and the quality of APEL Malang Application services in the hope that there will be an improvement and increase in Apel Malang Application users and the existing queues can be decomposed.

II. RESEARCH METHODS

Research is using the type of qualitative research. Qualitative research is an approach to understanding and exploring a problem in individuals or groups. The process of this research involves questions with a procedure, then data was collected from the intended participants. Data were analyzed by inductively from the general to the particular and has a flexible structure [10].

The purpose of qualitative research is that good contains information about a phenomenon that will be examined in the study, participants in the study, as well as the site of research [11]. The reason for the application of Apel Malang to be the object of research is because this application tends to be new and still has opportunities to develop according to the needs of its users. Data obtained by doing interviews with the parties who are in charge of the manufacture, maintenance, and development as well as the content creator application of Apel Malang.

III. RESULTS AND DISCUSSION

A. System Quality

Based on the interviews that have been conducted on the three informants note that the program Apel Malang APPLICATION (Application Service Malang North) dilator backdrop for the length of time queuing service Payer Tax where in the year 2017 reached 20 minutes for all services. In the application of Apel Malang Application hardware that is needed among other PC servers, routers, and the provider (the Internet with IP Static Public) whereas the software that is needed among others Microsoft XQL for the system queues and MySQL for applications. In its application Apel Malang Application has been easy to use for users because of not any comparison. However, in operation, it sometimes experiences errors such as the inactivity of the message notification and not responding to the message menu. When an error occurs, it will be directly handled by the developer of Apel Malang Application Back-up of data itself has been done so that when natural disasters occur and such data will be safe. Besides that, the Apel Malang Application has two servers so that when one of the servers down would be directly transferred using a server other. Availability of Apel Malang Application was already 24 hours but for making a number of queues only from 08.00 am to 2.00 pm and the service at the outside of hours of work to be done if the admin deserted. Regarding the performance of Apel Malang Application, itself is good but sometimes it can experience errors due to server down. Here are the results of the evaluation based on the data field are obtained:

<table>
<thead>
<tr>
<th>Table I. Description of Social Problem and Evaluation Result</th>
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<tbody>
<tr>
<td><strong>Problem</strong></td>
</tr>
<tr>
<td>1) The background of the making of the application</td>
</tr>
<tr>
<td>2) Hardware that is used to endorse the application</td>
</tr>
<tr>
<td>3) Software that is used for the development of applications</td>
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<tr>
<td>4) Ease of application system to use</td>
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<td>6) Application system availability</td>
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<tr>
<td>7) Application performance</td>
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Source: Processed Data (2019)
Based on the results of the evaluation of the quality of the system, some issues still have to be observed and developed and enhanced among others, the development of software that is not only based on Android, however, the future is also based on system operating iOS for the gadget in Indonesia. Besides, application and server performance need to be improved. Improving the need to do so that the user actively becoming more lots. This is consistent with the results of the study of Ramayah et. al. [12], which shows the quality of the system has the effect of which is sufficiently large to the intention of behavior for use at another time, especially on the reliability and accessibility [13-15].

B. Quality of Service

Based on the interviews that have been conducted on the three informants note that the views navigation and layout that there are deemed less attractive so it will be no changes to the user interface that is more user-friendly, but still in the experiment. The performance of Apel Malang Application itself felt already good but sometimes there are errors like not to the inaccessibility of the application when required tax want to show the number of queues because the server is down. Apel Malang Application also have to provide information that is a complete and relevant example related information current taxation, the terms formal request for mandatory taxes, the status of the requesting taxpayer, number of queues, even graph the visit in order mandatory taxes may undertake obligations at the time were not crowded.

Besides that, the security of data users Apel Malang Application ensured safe because not have internal data of the Directorate General of Taxes so not going to happen theft of data. Design application when it follows the provisions of branding DJP so stiff but informative. Later, there will be a user interface development for Apel Malang Application. While the readiness of applications in providing the service, the admin will immediately give a response at the time of notification entry. North Malang KPP also provided leaflets and installed videotron and billboards to increase the use of Apel Malang Application.

Based on the results of interviews, it is known that satisfaction with the quality of the application is lacking, but in terms of utilization, it has been very good so that in terms of application there are still many that need to be improved. In addition to that from the planning of the development of that will be developed system synchronization like a log with a tax ID, manufacture ID Billing connected with the application, and the calculator taxes. The following evaluation results are based on field data:

<table>
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<tr>
<th>Question</th>
<th>Informant Answer</th>
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<tbody>
<tr>
<td>1) Navigation and application layout</td>
<td>When this time is less attractive, but KPP North Malang undertakes the development of applications to change user interface application e-textile to be more attractive and user-friendly. Applications provide updated information through the digital leaflet and digital billboards in yard applications KPP Pratama Malang North.</td>
</tr>
<tr>
<td>2) Performance, reliability, and usefulness of the application</td>
<td>This application has been useful and relevant to user needs. But errors still occur in applications such as displays that do not meet expectations (lagging service)</td>
</tr>
<tr>
<td>3) Availability and delivery of information following the needs of users</td>
<td>Information is appropriate and relevant. There is a need for information that can be accessed by users as show graphs that contain information about the number of queues. Besides that, the application also provides case information current taxation, the terms formal request for mandatory taxes, status, and request taxpayer.</td>
</tr>
<tr>
<td>4) Guarantee the security of applications and information users.</td>
<td>In the application of Apel Malang does not store the internal data of the Directorate General of Taxes and compulsory taxes as the application that is not going to happen theft of data.</td>
</tr>
<tr>
<td>5) Application information and design</td>
<td>The application design follows the DJP rules of branding that looks more rigid but still informative. When it KPP North Malang was doing the development of the user interface application Apel Malang Application</td>
</tr>
<tr>
<td>6) Application readiness</td>
<td>The readiness of application is very dependent on the admin for the admin is not only tasked to manage the applications but also has the task of others so that if the application only is opened admin conjunction with doing tasks others.</td>
</tr>
<tr>
<td>7) Compliance with user expectations</td>
<td>The function is following expectations, but the completeness of the features is still not.</td>
</tr>
<tr>
<td>8) Plan of the improvement and development of the application to the next</td>
<td>Plan for development in the form of synchronization such as synchronizing login with TIN, so it can also be connected with the application of taxation more like E-Billing. Log of tax activity (payments, reporting, there is a charge of tax), and the calculator taxes.</td>
</tr>
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Based on the table of service quality evaluation results, what needs to be improved is the appearance of the application, service performance, application readiness. The result of this is in line with research Ismail & Yunan which showed that the reliability, power responsiveness, and assurance is a predictor important satisfaction of the customer [9]. With other words,
the ability of providers of services to implement the service tangible, reliable, responsive, provides assurance and empathy (the five elements of SERVQUAL) to do the work every day can lead to the satisfaction of the customers are more substantial and loyalty of customers within the organization. Besides that, research other also stated that the quality of service affects large in satisfaction of consumers [7,16-22].

IV. CONCLUSION

Judging from the quality of the provision of information technology-based electronic services through the Apel Malang application it has shown fairly good quality in terms of system quality, service quality, and information quality. The aspects that have not been running optimally based on evaluations conducted on the quality of the system are errors still occur when the application is run. While the results of evaluations on the quality of service indicate the existence of the level of dependence of the running of this application on the manager is very high so that with a high workload and task manager that also should carry out different jobs, the quality of service is not optimal.

Based on the research findings, it is recommended to improve the quality of APEL MALANG APPLICATION applications by optimizing the quality of systems, services, and information. Concerning the quality of the system, the service provider can strengthen the server so that the possibility of error applications can be minimized. Besides, service quality can also be maximized by facilitating a dedicated management team for the application. For further research, it is recommended to identify other aspects that affect taxpayers in using applications or other electronic services in the taxation field.

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