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Effectiveness of Implementation of Tax Consultant Licensing Services Through the Application of the Tax Consultant Information System (Sikop) at the Center for Financial Profession Development Secretariat General of the Ministry of Finance

Tikno Suhendro¹, Agung Edi Rustanto², Yahya Rachmana Hidayat³, Siti Mariam⁴.

¹Universitas Esa Unggul, Jakarta, Indonesia, tsyifa@gmail.com.

²Universitas Esa Unggul, Jakarta, Indonesia, agung.edi@esaunggul.ac.id.

³Universitas Esa Unggul, Jakarta, Indonesia, yahya.rachmana@esaunggul.ac.id.

⁴Universitas Esa Unggul, Jakarta, Indonesia, siti.mariam@esaunggul.ac.id.

Corresponding Author: tsyifa@gmail.com¹

Abstract: The aim of this research is to analyze the implementation of Tax Consultant Licensing Services through the Tax Consultant Information System Application (SIKOP) at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance, by presenting a case study of the use of the SIKOP application. E-Government, whose aim is to provide the best service to the public in a transparent, effective and efficient manner, turns out that in its implementation it is still faced with various challenges which result in the ineffectiveness of e-government itself. The research uses qualitative methods by analyzing data through interviews, observation and documentation studies. This approach enables an in-depth understanding of the implementation of SIKOP and the e-Government challenges faced in the Ministry of Finance. The research results show a significant increase in the accessibility of licensing services and the acceleration of the licensing process since the adoption of SIKOP. However, the study also identified several shortcomings, including confusion regarding procedures, lack of personal interaction, and inadequate solutions. Therefore, improvements are needed in these aspects to ensure that tax consultant licensing services are in accordance with the desired public service principles. Managerial implications and suggestions for further research are also discussed to improve the quality and effectiveness of SIKOP as a tax consultant licensing service platform.

Keyword: E-Government, SIKOP, Tax Consultant.

INTRODUCTION

The Indonesian bureaucracy now faces important challenges in achieving efficiency and transparency. Complicated procedures and lack of accountability are at the root of the problem.

Deep reforms are needed to simplify bureaucratic processes and strengthen clear governance. With these steps, the bureaucracy can be more responsive, efficient and transparent, creating an environment that supports growth and innovation in Indonesia.

In response to these challenges, the Indonesian government has taken significant steps to implement e-government systems. E-government can create a government system that is more efficient, transparent and responsive to the needs of citizens (Giri et al., 2018; Glybovets & Mohammad, 2017; Joshi et al., 2017; Manoharan & Ingrams, 2018; Mutula & Mostert, 2010; Samboma, 2019).

The government applies information technology widely to increase administrative efficiency, reduce levels of corruption and errors, and increase the openness and accessibility of public services and information. Through the Tax Consultant Information System (SIKOP), it is hoped that quality, fair and easily accessible services will be created by the entire community through simplicity, clarity, time certainty, accuracy, security, responsibility, completeness of facilities and infrastructure, ease of access, discipline, politeness. and Friendliness, Comfort This approach utilizes digital systems to speed up administrative processes, provide transparency in government actions, and enable citizens to more easily access the information and services they need. This step is expected to increase efficiency, transparency and accountability in government (Cardozo Herrera, 2017; Sarwar et al., 2023).

However, phenomena in the field show that the implementation of e-government still has many challenges, one of which is the transition to paperless document management which facilitates smooth data exchange and digitalized workflows. (Gelashvili & Pappel, 2021). Such is the case in processing Tax Consultant Professional Licensing at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance. Since 2015, Tax Consultant Professional Licensing has officially entered the information technology era with the implementation of an online licensing registration system through the Tax Consultant Information System (SIKOP). However, in practice, licensing management still relies on the conventional system of sending all documents via email. The document is then verified by a backoffice officer with data filled in or uploaded by the applicant via SIKOP. However, challenges arise when applicants or SIKOP users can apply for permission multiple times without notification to the applicant's account.

Internal data from the Directorate General of Taxes (DJP) recorded that the number of applicants for tax consultant permits in 2021 reached 851, increasing to 1,160 in 2022. Meanwhile, the number of permit decisions issued in 2021 was 744, and in 2022 it reached 1,085. The difference between the number of permits requested and the decision letters issued is caused by repeated permit applications at SIKOP. This system allows applicants to make repeated applications without being detected by backoffice officers. Therefore, repetition of permit applications needs to be addressed, perhaps by improving the system's ability to detect duplicate applications. This will help efficiency and accuracy in the tax consultant licensing process.

The above phenomenon is in line with studies conducted by (Waheduzzaman & Miah, 2015) which highlights the unpreparedness of e-government implementation which is characterized by systems that are not yet fully integrated and can cause redundancy and inefficiency. If left unchecked, this can certainly reduce public trust and participation in the government process and ultimately hinder the government's efforts to create better governance (Weerakkody et al., 2015).

In previous research on SIKOP by (Kusumastuti et al., 2018) using the qualitative description method was carried out when tax consultant licensing was still under the authority of the Directorate General of Taxes. The aim of this research is to evaluate the quality of service available at SIKOP using the Service Quality (SERVQUAL) concept approach, through the dimensions of Tangibles, Reliability, Responsiveness, Assurance. The research currently being

carried out on tax consultant licensing services through SIKOP is under the authority of the Financial Professional Development Center.

This research aims to analyze e-government implementation, especially the SIKOP application and develop a framework or model that can guide more effective and efficient system integration. This is important to ensure that the benefits of e-government, such as increased access, transparency and efficiency, can be fully realized.

With the background focus of the research objectives above, the researcher would like to explain how effective the implementation of Tax Consultant Licensing Services is through the Tax Consultant Information System Application (SIKOP) at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance.

The aim of this research is to analyze the effectiveness of the implementation of tax consultant licensing services through the Tax Consultant Information System (SIKOP) application at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance.

METHOD

This research uses a descriptive qualitative approach, with a case study method. A case study is a series of intensive and in-depth scientific activities about a program, event, or activity to gain an in-depth understanding. The cases chosen are usually actual events that are taking place, not something that has passed. This approach allows researchers to investigate phenomena with detail and complexity, helping to gain deep insight into the topic under study (Mudjia Rahardjo, 2017). This research case study is a series of in-depth research activities carried out to obtain detailed data at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance.

This research focuses on evaluating the effectiveness of tax consultant licensing services through the Online Licensing Information System (SIKOP) in accordance with the Public Service Principles. The aim is to measure the extent to which SIKOP meets the principles of public services set out in regulations, such as simplicity, clarity, certainty of time, accuracy, security, responsibility, completeness of infrastructure and ease of access. The research also evaluates the implementation of information technology in increasing the efficiency and transparency of the licensing process. The results are expected to provide comprehensive insight into SIKOP's achievements in facilitating effective, efficient and technology-based tax consultant licensing services.

In this research, the data collection carried out refers to the opinion of Creswell (2016) because it is in accordance with the needs of this research. Data is collected through unstructured or semi-structured interviews, observations, documents and visual materials to obtain information. Researchers determine informants who have an understanding of the research subject, and collect documents or visual materials that are relevant to the research objectives. Data collection methods include interviews, observation and literature study, which are adapted to research guidelines and the situation at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance.

Informants in this research are individuals who have direct knowledge and experience related to the problem being studied. They provide information that forms the basis for building theories and research designs. Bagong Suyatna explained that informants are people who are considered to have sufficient knowledge, expertise and insight relevant to the research problem, and play a role in providing the data needed for the research (Suyatna, 2005:72). In determining interview informants, researchers used purposive informant selection techniques, namely informants who were considered to best understand the information needed by the researcher. This research was conducted at the Financial Professional Development Center (Pusat PPKeu) which is part of the Secretariat General of the Ministry of Finance of the Republic of Indonesia.

The location is in Jakarta, the capital city of Indonesia. The PPKeu Center aims to increase the professionalism and capability of human resources in the financial sector by developing policies, standards, guidelines and curricula related to financial professional development. The main tasks include training, certification and competency development of financial professionals as well as coordination with related institutions and monitoring the implementation of financial professional development policies and programs.

In qualitative research, the data analysis techniques used will be directed at answering the problem formulation that has been formulated in the proposal. Creswell (2016) states that there are six stages in the qualitative data analysis process. (1) Process data and prepare data for analysis. In this step, namely interview transcription, scanning material, typing field data, selecting and arranging data based on information sources, (2) Reading all the data by reflecting on the overall meaning and providing marginal notes about the general ideas obtained. (3) Analyze in more detail by coding the data. (4) Apply a coding process to describe the setting, people, categories and themes to be released. At this stage the researcher produces code for description. (5) Show how these descriptions and themes will be written in a narrative or qualitative report. (6) Interpret data. In this final stage, the researcher produces data analysis accompanied by interpretation to reveal the essence of the data.

RESULTS AND DISCUSSION

Research Results on Tax Consultant Information Systems (SIKOP)

The research found that the implementation of SIKOP at the Ministry of Finance has significantly changed tax consultant licensing services, increasing accessibility and speeding up the licensing process. However, research also highlights several shortcomings such as confusion regarding procedures, lack of personal interaction, and inadequate solutions. Therefore, it is concluded that improvements are needed to ensure services comply with the desired public service principles. Researchers will discuss the evaluation of SIKOP in tax consultant licensing services based on indicators of simplicity, clarity, time certainty, accuracy, security, responsibility, completeness of facilities and infrastructure, and ease of access. The discussion will be described as follows:

Simplicity

Simplicity in the Tax Consultant Information System (SIKOP) is understood to be related to how the information system can support the operations (running) of an organization to the making of decisions using a person's behavior patterns and way of behaving.

The interview results show that the Licensing Information and Online Management System (SIKOP) still relies on a lot of manual work, even though it has implemented digitalization. This increases complexity and the potential for errors. While there have been efforts to simplify by allowing sending of physical documents via email, further steps are needed to reduce manual involvement and simplify the process. Thorough evaluation is also needed to improve efficiency and user satisfaction by simplifying redundant processes. SIKOP makes it easier for regulators to view and validate applicant data, speeding up the approval and permit issuance process by accessing data directly, reducing the need for time-consuming manual checks. Checking validity via the Taxpayer Identification Number (NPWP) is also important in the simplicity of SIKOP, speeding up the tax consultant licensing process and providing certainty with valid NPWP data. Furthermore, the results of interviews with users showed that the SIKOP application was considered quite easy to understand, simple and good by users. This is mainly because users only need to access a relatively small number of pages, namely only 2 pages, to complete the permission form. This convenience makes the process of using the application smoother and more efficient for applicants for tax consultant permits.

Clarity

Even though SIKOP has succeeded in speeding up the licensing process, some users still experience confusion regarding the steps that must be taken in the process. Openness of information regarding the licensing process has increased thanks to SIKOP, but the importance of clarity in conveying the steps that must be followed by licensing applicants is a determining factor in the success of implementing this system.

The interview results emphasize the importance of easy access to information for licensing regulators, especially through the dashboard at the Directorate General of Taxes (DJP), facilitating efficient monitoring and access to the latest information regarding the tax consultant licensing process. Transparency and accessibility of information are considered crucial in assessing the effectiveness of public service systems such as SIKOP. In addition, tax consultant licensing information on the PPPK website increases accessibility and transparency, allowing users to access online guidelines and requirements. There were objections to the DRH form being deemed inefficient, with recommendations to integrate the data directly into the system to increase the efficiency of the licensing process. Furthermore, the results of interviews with users show that the licensing system in SIKOP is considered to be clear enough and easy for users to understand. Users stated that the instructions and descriptions provided in the application were considered adequate, so that they had no difficulty in understanding the steps that had to be taken in the licensing process. Openness of information and thoroughness in providing instructions is thought to have contributed to a good understanding of the licensing system, making it easier for tax consultant license applicants to use the application.

Certainty of time

Time certainty is an important aspect in the context of licensing services, determining the extent to which applicants can manage their schedules efficiently. In the context of implementing the Tax Consultant Information System (SIKOP), clarity regarding the completion time of the licensing process is crucial for users. By knowing exactly how long it will take to obtain a permit, applicants can better organize their plans and avoid uncertainties that might disrupt their business or professional activities.

The results of the interview emphasize the importance of service standards in the KEP of the Secretariat General of the Ministry of Finance, conveyed via the PPPK website, confirming the commitment to clear directions regarding the tax consultant licensing process through SIKOP. This information enables applicants and regulators to understand procedures and requirements, increasing transparency and consistency of service. There are differences in time certainty information between users, indicating the need to adapt services according to experience. Therefore, it is important to provide uniform and comprehensive information to all users, ensuring a consistent and satisfactory experience in the tax consultant licensing process through SIKOP. Furthermore, the results of interviews with users show that there are deficiencies in providing information regarding the licensing process received or submitted through SIKOP. Users convey that there is unclear or minimal information regarding the status of their permit application after it is submitted via the application. These deficiencies cause concern and uncertainty for licensing applicants, affecting the overall user experience.

Accuracy

Accuracy is an important aspect in the context of licensing services, which ensures that the information provided by users and regulators is correct and accurate. In the context of implementing the Tax Consultant Information System (SIKOP), clarity regarding the accuracy of information is crucial for effectiveness and trust in the licensing process. Ensuring that the

data entered by the user is correct and reliable is the first step to ensuring that the licensing process runs smoothly and without obstacles.

The interview results emphasize the importance of system integration in the Tax Consultant Information System (SIKOP) with other related systems, especially those containing user data, to facilitate automatic data verification, reduce administrative complexity, and increase efficiency and accuracy of information. Currently, SIKOP still relies on manual data entry without data automation integration, increasing the risk of data errors or inaccuracies that require manual verification. Therefore, it is necessary to continue to pay attention to data accuracy aspects in the use of SIKOP and encourage efforts to increase the automation of data collection and processing to reduce the potential for human error. Furthermore, the results of interviews with users show that the SIKOP system is considered good enough or accurate in providing tax consultant licensing services. They appreciate the level of data accuracy provided by SIKOP and believe that this system can be relied on to manage the licensing process well. Users also highlighted SIKOP's reliability in processing data and information provided by licensing applicants, indicating that this system has achieved a satisfactory level of performance in managing licensing applications.

Security

Security is a crucial aspect in the implementation of the Tax Consultant Information System (SIKOP), which ensures that data inputted by users and regulators is protected from potential threats or misuse. In the context of licensing services, data security is very important to maintain trust and integrity of the licensing process.

The results of the interview highlight the thoroughness of the Tax Consultant Information System (SIKOP) in maintaining data security, with the database accessed via Intranet access for licensed regulators, while users can access it via the internet. This access restriction aims to reduce the risk of data leakage or misuse, with there being no menu that allows users or officers to change data in the SIKOP database. This shows a high level of security in maintaining data integrity, by only allowing access and modification of data by parties who have proper authorization, which in turn gives users and related parties confidence in the confidentiality and validity of the information stored in the system. Furthermore, the results of interviews with users show that user perceptions of the Tax Consultant Information System (SIKOP) tend to be positive, with many respondents stating that the system is good or good enough in providing tax consultant licensing services. Users appreciate the ease of application navigation, the availability of clear information, and the speed of the licensing process provided by SIKOP.

Responsibility

Responsibility is an essential aspect in the implementation of the Tax Consultant Information System (SIKOP), both from the user and the regulator. SIKOP users are responsible for providing accurate and complete information when filling out the permission form, as well as maintaining the confidentiality of the data they provide. On the other hand, regulators have the responsibility to ensure that the licensing process runs in accordance with established procedures, as well as to protect the security and confidentiality of user data.

The results of the interview emphasized the commitment to the responsibilities of all employees at SIKOP, marked by the signing of an integrity pact to ensure professionalism and ethics in their duties. This shows the importance of maintaining integrity and guaranteeing full responsibility in managing SIKOP. The process of completing permissions in the order entered by the user is also highlighted. Consistency and accuracy in filling in data as well as compliance with applicable procedures are important, avoiding discrepancies between licensing email information and SIKOP input which could result in rejection. It is important for users to ensure

the suitability of the information in order to run the licensing process smoothly. The results of interviews with users show that SIKOP is considered responsible for providing good tax consultant licensing services. Users expressed their satisfaction with the accessibility, speed and clarity of the information provided by SIKOP. This positive response shows SIKOP's consistency in carrying out its role as a responsible licensing service platform.

Complete Facilities and Infrastructure

Completeness of facilities and infrastructure is a key factor in the successful implementation of the Tax Consultant Information System (SIKOP). Adequate facilities and infrastructure include reliable information technology infrastructure, stable internet access, and quality hardware and software. The availability of adequate facilities and infrastructure allows SIKOP users to access licensing services smoothly and efficiently.

The results of the interviews showed that the use of the Tax Consultant Information System (SIKOP) went smoothly, with the necessary information available in full on the PPPK website and YouTube channel. However, an interview with the Executive of the Licensing Sub-Directorate IT Team, Iman and Iman, revealed SIKOP's shortcomings regarding data security and vulnerable IT infrastructure. Technology updates and investment in a more robust IT infrastructure are considered critical to improving SIKOP's security and performance. These improvements and investments are needed to support efficient and reliable SIKOP operations in the future. The results of interviews with users show a positive perception of the completeness of the facilities and infrastructure provided by the Tax Consultant Information System (SIKOP). They assess that SIKOP has provided adequate infrastructure, such as a stable application platform, good accessibility, and adequate technical support for the tax consultant licensing process. This positive response shows that SIKOP has succeeded in meeting user expectations in providing the necessary facilities and infrastructure. However, continuous evaluation and improvement still needs to be carried out to anticipate technological developments and ensure the suitability of SIKOP to user needs in the future.

Ease of Access

Ease of access is the main factor in assessing the success of implementing the Tax Consultant Information System (SIKOP). Good access facilitation ensures that users, both licensing applicants and regulators, can easily use and manage the system.

The interview results highlight the importance of providing centralized and easily accessible information in the Tax Consultant Information System (SIKOP). Users emphasize that information that is integrated and accessed directly from the home page or dashboard of the licensing application will increase efficiency and comfort in using SIKOP. This information integration is also considered to increase transparency and openness, making it easier for users to access guidelines, procedures and other important information. Therefore, updating the licensing application to provide information in a centralized and easily accessible manner can improve the user experience and overall effectiveness of SIKOP. Interview results show that users of the Tax Consultant Information System (SIKOP) welcome the ease of access offered by the platform. They assess that SIKOP provides good and easy access for permit applicants without significant obstacles. Users also appreciate the simple and intuitive access procedure. This positive response indicates SIKOP's success in creating a user-friendly environment and facilitating access to tax consultant licensing services efficiently.

Supporting Factors for Tax Consultant Licensing Services through the Tax Consultant Information System (SIKOP) Application

Supporting factors in tax consultant licensing services through the Tax Consultant Information System Application (SIKOP) are key elements that support the successful implementation of this system. One of the main factors is the ease of accessibility provided by SIKOP. With this

application, applicants for tax consultant permits can access these services more easily and quickly without having to come directly to the office, which in turn increases efficiency and comfort in the licensing process. Another supporting factor is increasing the efficiency of the licensing process. SIKOP has been proven to be able to speed up the licensing process by reducing the time required to obtain permits. Data shows that the implementation of SIKOP has succeeded in reducing waiting times significantly, providing direct benefits for tax consultants who need this permit to carry out their professional activities. These factors together support the effectiveness and success of SIKOP in providing tax consultant licensing services that are efficient, easy to access, and responsive to user needs.

The research results highlight several important recommendations to improve service quality and successful implementation of the Tax Consultant Information System (SIKOP). First of all, integration with other systems in the relevant government is considered crucial. This integration will enable the automatic capture of relevant data, reducing manual user involvement and simplifying the overall process. Additionally, the study recommends a thorough evaluation of the existing licensing process. The goal is to identify unnecessary or redundant steps, so that the overall process can be simplified to increase efficiency and user satisfaction.

Improved clarity of information provided to users. Uniform and comprehensive information needs to be provided to all users, both those who already have accounts and those who have just joined. This will ensure a consistent and satisfactory user experience in the licensing process. A stronger and more secure IT infrastructure is also a focus of recommendations. Investment in IT infrastructure is needed to support efficient and reliable SIKOP operations in the future. Technology updates and fixes are also needed to improve the overall security and performance of SIKOP.

The Tax Consultant Information System (SIKOP) is considered quite easy to understand, simple and good. Users, including Anna, Hijrah, Ichwan, and Ruben, consider that the number of pages that must be accessed to complete the permission form is relatively small, only two pages. This indicates that SIKOP has succeeded in providing simplicity in its use, making the process easier for applicants for tax consultant permits. Apart from that, the interview results also show that the licensing system at SIKOP is considered to be quite clear and easy for users to understand. The instructions and descriptions provided in the application are considered adequate, so that users do not experience difficulties in understanding the licensing steps.

However, there are deficiencies in providing information regarding the licensing process received or applied for through SIKOP, as expressed by users. Unclear or minimal information about the status of licensing applications causes worry and uncertainty for applicants. Even though the SIKOP system is considered good or quite good in providing tax consultant licensing services, continuous evaluation and continuous improvement is needed, especially in terms of providing transparent and detailed information regarding application status. SIKOP is considered to be quite good or good by users in providing tax consultant licensing services. This positive response includes aspects of simplicity, clarity and ease of access in using the application. However, continuous efforts to correct deficiencies and maintain quality and SIKOP's responsibility in providing efficient and quality licensing services remain important.

Supporting factors are key in tax consultant licensing services through the Tax Consultant Information System Application (SIKOP). One of the main factors that stands out is the ease of accessibility provided by SIKOP. Through this application, applicants for tax consultant permits can easily and quickly access these services without having to come directly to the office, thereby increasing efficiency and comfort in the licensing process. Apart from that, another supporting factor is the increase in efficiency of the licensing process achieved through SIKOP. The implementation of SIKOP has been proven to be able to speed up the licensing process by significantly reducing the time required to obtain permits. Data shows that the use

of SIKOP has succeeded in reducing waiting times substantially, providing direct benefits for tax consultants in carrying out their professional activities.

Thus, these factors together support the effectiveness and success of SIKOP in providing tax consultant licensing services that are efficient, easy to access, and responsive to user needs. This illustrates the importance of SIKOP as a tool that improves the tax consultant licensing process by providing better accessibility and increasing efficiency in the licensing application process.

CONCLUSION

The conclusion of the research confirms that the implementation of the Tax Consultant Information System (SIKOP) at the Financial Professional Development Center of the Secretariat General of the Ministry of Finance has resulted in positive changes in tax consultant licensing services. With SIKOP, accessibility of licensing services becomes easier and faster for applicants, reducing the need to visit the office in person. Apart from that, SIKOP has also succeeded in speeding up the licensing process and increasing the transparency of information related to the process, which overall increases service efficiency. However, the research also highlights several aspects that need to be improved, including the complexity of processes that still exist, a lack of clarity in procedures, and the need to improve security and IT infrastructure to support SIKOP operations in the future, thereby providing more effective and reliable services for users.

To ensure SIKOP provides optimal tax consultant licensing services, several recommendations need to be considered. First, SIKOP integration with other relevant government systems can reduce manual user involvement and increase overall process efficiency. In this way, the licensing process can be simplified and speed up services. Furthermore, it is important to increase the clarity of procedures by providing centralized information that is easily accessible to users via the licensing application dashboard. Investment in a stronger and more secure IT infrastructure is also needed to support SIKOP's future operations, thereby ensuring overall system security and performance. Finally, it is necessary to strengthen customer service both online and offline to provide adequate support for users in carrying out the licensing process smoothly and efficiently, thereby ensuring higher user satisfaction and maintained system sustainability.

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