The Perspective of Tax Center Digitalization in Strengthening Taxation Socialization: A Case Study at State Polytechnic of Madiun

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ABSTRACT

Taxes play an important role as the government's principal revenue to support national development. Tax contributions from taxpayers are essential in funding these programs. However, tax collection faces challenges such as low public awareness, limited access to the latest tax information, low compliance rates, and the tax system's complexity. The Directorate General of Taxes of the Ministry of Finance has launched a Tax Center program on campuses, including at the State Polytechnic of Madiun. Despite being active, Tax Center PNM still uses a conventional approach. Improving service quality is a potential solution to digital transformation. Before implementing digital transformation, a preliminary study is an essential first step. This study discusses the views and perceptions of taxpayers regarding the implementation of digital transformation at Tax Center PNM. The study was conducted through three stages of interviews with ten resource persons: private employees, entrepreneurial students, and government employees. The analysis results show the importance of digital transformation in Tax Center PNM to improve services

INTRODUCTION

Tax education and tax awareness have a critical role in maintaining the stability and sustainability of a country's economic system. Taxation is not just a means of collecting funds for the government (Sita Irfani et al., 2019) but also the primary foundation for financing various public programs and services, including education (Quratul Aini et al., 2020), infrastructure (Buditiawan & Santoso, 2022), health services (Manullang et al., 2023), and social programs (Fahmi, 2019).

Tax education is the first step in shaping people's understanding of their obligations in contributing to the country's development (Maulida & Sumartiah, 2022). By understanding the types of taxes, the calculation process, and the rights and obligations of taxpayers, citizens become more aware of the importance of their role in supporting various government programs. Tax education not only focuses on the technical aspects of calculations but also includes understanding the benefits derived from tax payments and their contribution to national development.

Tax awareness creates the basis for taxpayer compliance (Yulia et al., 2020). When people understand the purpose and benefits of paying taxes, they are more likely to carry out their tax obligations willingly. Vital tax education and awareness positively impact the economy and national development.

Tax socialization is essential for building citizens' awareness, understanding, and compliance with tax obligations. Tax socialization plays a vital role in providing citizens with an understanding of their obligations to the state through tax payments (Putri & Nurhasanah, 2019). Includes understanding the different types of taxes that must be paid, how to calculate them, and the deadline and payment procedures. This understanding helps people to plan their finances by considering the tax obligations that must be fulfilled.

The government is primarily responsible for educating the public about taxation (Cindy, 2023). Through various educational programs and campaigns, the government can provide accurate and easy-to-understand information about taxation to the public. The government also provides incentives for citizens who are compliant with paying taxes, such as tax reductions or providing social benefits.

In addition, the government also plays a role in creating transparent and fair taxation rules (Sidiq, 2023). With clear regulations, people can better understand their rights and obligations as taxpayers and feel more confident and involved in taxation.

Educational institutions, such as schools and universities, significantly shape tax awareness from an early age (Sentosa Hardika et al., 2021). Formal education allows the younger generation to understand the basics of taxation, rights, and obligations as taxpayers, and the benefits obtained from paying taxes.

In addition, educational institutions can also integrate taxation education into their curriculum. In this way, people will gain a deeper understanding of taxation throughout their educational journey, which can form a positive attitude toward taxation.

Cooperation between the government and educational institutions can create synergy in supporting tax socialization. The government can provide financial support and access to resources, while educational institutions can provide a platform for the effective delivery of tax education. The role of government and educational institutions in supporting the tax socialization process is vital to building citizens' understanding, awareness, and compliance with taxation. Close cooperation between these entities will help create an enabling environment for sustainable economic growth and overall prosperity.

Campus tax centers are evidence of cooperation between the government and educational institutions, especially in higher education. The campus tax center is one of the programs of the Directorate General of Taxes of Indonesia. On campus, the campus tax center can be called a representative of the Directorate General of Taxes of Indonesia. The campus tax center is an alternative solution to solving problems related to the effectiveness and efficiency of tax collection.

At the State Polytechnic of Madiun, a campus tax center is called Tax Center PNM. Tax Center PNM was held due to the collaboration between the Accounting Department of the State Polytechnic of Madiun and the Directorate General of Taxes of Indonesia. Tax Center PNM has one of the activity programs, namely Tax Volunteers. Lecturers and students from the Accounting Department of the State Polytechnic of Madiun have attended this activity program.

Tax Volunteers voluntarily assist the government in increasing taxpayer awareness and compliance with paying taxes. Tax Volunteers have conducted socialization activities on taxes. So far, it only serves Micro, Small, and Medium Enterprises (MSMEs). Furthermore, still limited to providing services in the form of training or seminars related to taxes. So that sometimes the general public needs to learn about the existence of Tax Volunteers. Innovation is needed to improve services.

In recent decades, the world has witnessed a tremendous acceleration in the development of digital technologies. This technological revolution has fundamentally changed how we live, work and interact. These developments have profoundly impacted various sectors, including economic, social, and cultural. Digital technology has permeated almost every aspect of human life. The shift from analog to digital has significantly changed how we communicate, get information, shop, work, and even manage our finances. The internet and digital devices, such as smartphones and computers, have become integral to everyday life.

In public services and businesses, digital technology has enabled the development of various e-service platforms. Government services, such as tax payments and paperwork, have been enhanced through efficient online services. Businesses are adopting technological solutions such as cloud-based applications, e-commerce, and digital payment methods, simplifying customer access and experience.

The development of digital technology also brings significant social and cultural impacts. Social interactions occur through social media, enabling global connectivity and the exchange of ideas. Digital trends have also influenced culture, arts, and entertainment, opening the door to new creative expressions and global content distribution.

Digital technologies have fundamentally changed the way people get information and interact. Unlimited access to information and the globalization of interactions between individuals have shaped a more connected society and tend to be more inclusive in public participation. In the context of taxation, digital technology has the potential to strengthen tax socialization and interaction between the government and taxpayers, creating new ways to understand and carry out tax obligations.

The innovation that can be done at Tax Center PNM is digitalization. The concept of digitization refers to the process of integrating digital technology into various aspects of life, including in the taxation service sector. Digitalization at Tax Center PNM refers to the technological transformation that changes how taxpayers provide and access tax services. The application of this technology aims to improve the efficiency, accessibility, and quality of taxation services.

The research (Anderson & Rivera-Vargas, 2020) focuses on educational technology applied in the context of programs and institutions offering distance education courses. However, the context of distance education, where all interactions are mediated, creates a unique and highly digitized context. From the theoretical and interpretative analysis, based on the review of relevant articles and documents on distance education, some critical dimensions are limitations, broken promises, and future challenges. The use of digital technology in distance education was identified and then analyzed. These dimensions prove that the initial, sometimes excessive enthusiasm about inserting digital technologies in distance education has yet to be fully reflected in reality.

In (Mahlamäki et al., 2020) digitalization changes the buying process and the selling process and, consequently, the dynamics and division of labor between buyers and suppliers in the supply chain. In this study, we analyzed the impact of sales configurators, which are used to create valid configurations of market offerings that meet customer requirements. In this study, we focus on the latter, and we specifically investigate the antecedents of customer acceptance of sales configurators in the supply chain. In our analysis, we concentrate on system-level antecedents, which have been neglected by the existing literature. Our research results in better knowledge of how digital sales technology can be used by customers to increase effectiveness and perceived value. The results show that ease of use and system adaptability contribute strongly to the perceived effectiveness, and ultimately to the perceived usefulness, of sales configurators.

On research (Karatas et al., 2022), innovative technologies emerging with the industrial revolution "Industry 4.0," as well as new technologies in the course of advanced digitalization, enable improved, value-added, and cost-effective manufacturing and

service operations. One of the first focus areas for Industry 4.0 applications is healthcare-related operations. Effective management of healthcare resources, clinical care processes, service planning, delivery, and evaluation of healthcare operations are essential for a well-functioning healthcare system. However, with the adoption of technologies such as the Internet of Health Things, Medical Cyber-Physical Systems, Machine Learning, and Big Data, the healthcare sector has recognized the relevance of Industry 4.0. Our review shows that BD is essential in the technologies that Industry 4.0 provides in the healthcare domain.

In (Johansson-Pajala et al., 2020), exploring the specific field of care robot orientation raises many questions regarding meaning, content, and how it should be done. This issue is vital due to the general digitalization and implementation of well-being technologies and care robots. This study aimed to explore perceptions of care robot onboarding from the perspective of potential users. The need for care robot onboarding is common in society. Therefore, care robot onboarding should be based on agile implementation planning for care robots, with a solid foundation in knowledge and reliable information, and respect for individual wishes.

In (Baumgart, 2020), the uncertainty of transmission, limited infrastructure and supply of physical healthcare systems, and labor shortages require dynamic adaptation of resource deployment to manage rapidly evolving demand for care, ideally based on real-time data for the entire population. In addition, the closure of traditional face-to-face care infrastructure requires rapid deployment of virtual healthcare options to avoid the collapse of health organizations. The Alberta Electronic Medical Record Information System is one of the largest population-based comprehensive electronic medical record installations. Virtual health services including asynchronous secure clinical communication, real-time virtual care via messaging, telephone or video conferencing (telehealth), and additional functions such as triage, scheduling, documentation and reporting, pre-existing virtual hospital programs with in-home monitoring, virtual health assessments, medication reviews, education and support for patients and families and coordination between family physicians, specialists, and other health team members help control virus transmission, protect healthcare workers and conserve supplies.

Research (Gregori & Holzmann, 2020) explores how sustainable entrepreneurs embed digital technology in their business models to enhance social and environmental value creation. This study contributes to research on sustainable business models and entrepreneurship by demonstrating that digital technologies enable new configurations of sustainable business model components, including mixed value propositions, integrative value creation, and multidimensional value capture. This research provides practical implications by describing the possibilities and drawbacks of digital technology for designing sustainable business models.

Research (Kunkel & Matthess, 2020) analyzes digital and industrial policies in four Sub-Saharan African countries (South Africa, Rwanda, Kenya, Nigeria) and three East Asia and Pacific countries (China, Thailand, and the Philippines) regarding their expectations of the impact of ICT in the industry on environmental sustainability. This study uses qualitative content analysis to explore and analyze policy expectations regarding ICT's direct and indirect environmental impacts on the industry. The analysis that has been carried out shows that policies express a range of dim expectations and focus more on the positive indirect impacts of using ICTs, for example, to improve energy efficiency and resource management, than on the negative direct impacts of ICTs, for example, ICT electricity consumption. Policies should go beyond awareness of selected opportunities towards integrating a more systemic understanding of the interrelated direct and indirect impacts and pursuing targeted steps to use ICTs as tools for environmentally sound industries.

From previous research references. Before innovating, we would like to see taxpayers' perspectives on the innovations. Perspective refers to the point of view, way of seeing, or angle from which a situation, topic, or event is understood or interpreted. This new perspective contributes to our macro-understanding of digital transformation and can be used as a lens for further research to generate insights into unanswered research (Van Veldhoven & Vanthienen, 2022). Perspective involves the influence of an individual's experience, beliefs, knowledge, and context in shaping their understanding of the world around them. Therefore, this research explores taxpayers' perspectives regarding the digitization of the Tax Center PNM.

METHODS

This study uses a qualitative approach. Qualitative research is a research method based on positivism or interpretive philosophy used to examine the condition of natural objects where the researcher is a crucial research instrument (Nadirah et al., 2022). Qualitative research emphasizes output quality and generally goes through a relatively lengthy process to obtain good research results.

Qualitative research does not recognize populations and research samples (Ekasari et al., 2021) Qualitative research recognizes the terms subject and object used in research. Research subjects are objects, things, or people to which the data for research variables are attached and are at issue (Mastuti, 2022). Qualitative research subjects are informants who will provide information according to the research theme formed. The research subjects used in this study were divided into three groups.

Meanwhile, the research object is everything in whatever form the researcher determines to be studied to obtain information about it; then, a conclusion is drawn (Suriani et al., 2023). The object of this research is the taxpayer's perspective on transforming tax centers that have been or are still conventional to digital. The research object used in this study can be seen in Figure 1.
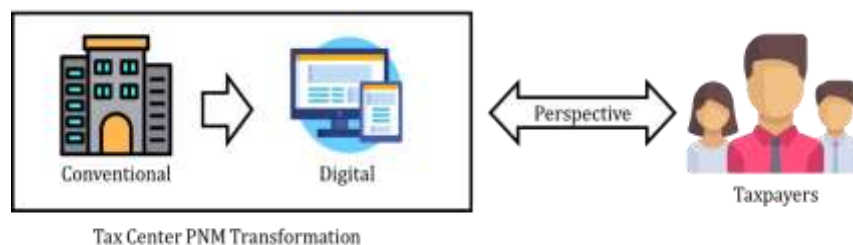

Figure 1. Research Object

The data source used in this study is the primary data source. Primary data is a data source that directly provides data to collectors (Siregar et al., 2022). Primary data is generally for producing information that reflects the truth according to factual conditions so that the resulting information can be helpful in decision-making (Pramiyati et al., 2017).

Researchers collect data through direct sources where the research is carried out. Data collection methods used are interviews and observation. An interview is an event or process of interaction between a person and a subject through direct communication about an object. Interviews were conducted by asking the subject several questions to get answers according to the research topic. Meanwhile, observation is a data collection method with specific characteristics compared to other methods (Ahsanulkhaq, 2019). Observations were made to find out the behavior and the meaning of the behavior. Observations made in this study were direct observations of the answers given by the subjects studied.

The data analysis method used in this study refers to the Miles and Huberman model in outline (Ayuni et al., 2020), as shown in Figure 2.
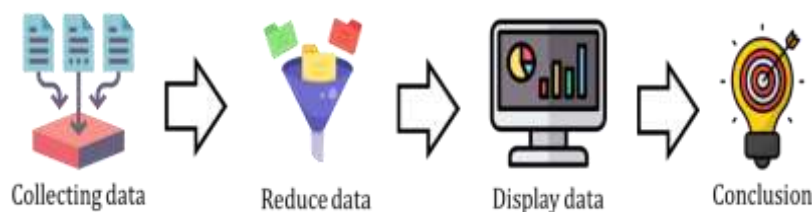

Figure 2. Outline of Research Method

There are four main processes in the research method used (Natonis et al., 2022), including 1) data collection, 2) data reduction, 3) data display, and 4) conclusion drawing. Data collection is to search, record, and collect all information objectively and by the results of observations and interviews in the field, namely, recording data with various forms of data in the field. Data collection was carried out using observations and interviews with resource persons. Data reduction refers to selecting, focusing, simplifying, separating, and transforming "raw" data seen in written field notes (Rukajat, 2018). Data reduction is done by selecting which data are relevant to the research.

The narrative text is often used to present data in qualitative research (Yunita Anindya et al., 2019). Understanding data and planning work afterward is easier for data display activities. Data display is done by displaying data that has been reduced into tables, graphs, and narratives. While drawing conclusions by starting from making initial conclusions that are temporary (Azhari et al., 2023) and will change if no substantial evidence is found supporting the next data collection stage. However, the conclusions announced early are supported by valid and consistent evidence when researchers return to the field to collect data. In that case, the conclusions put forward are credible. Concluding is done by concluding from the data display that has been made.

RESULTS AND DISCUSSION

This research used ten resource persons. Details of the sources can be seen in table 1.

Table 1. Source Details

No	Gender	Age	Work
1	Female	21	Private employees
2	Female	22	Private employees
3	Female	41	Private employees
4	Male	21	Students who wish to become entrepreneurs
5	Male	20	Students who wish to become entrepreneurs
6	Female	20	Students who wish to become entrepreneurs
7	Male	19	Students who wish to become entrepreneurs
8	Female	18	Students who wish to become entrepreneurs
9	Male	30	Government employees
10	Male	21	Government employees

Table 1 shows three categories of interviewees' occupations: 1) private employees, 2) students who want to be entrepreneurs, and 3) government employees. Private employees have an age range of 21 to 41 years old, and all are female. Students who want to be entrepreneurs have an age range of 18 to 21 years, with the gender of three men and two women. Meanwhile, government employees have an age range of 21 to 30 years.

These sources are considered objects that represent taxpayers in the surrounding environment, especially the campus environment. This source conditioning is one of the efforts in observation. After observation, the next step is to interview the sources in depth. There are three stages of interviews conducted, as shown in Figure 3.

Figure 3. Interview Stages

This research's three stages of interviews include 1) identification related to tax centers, 2) the importance of digitization, and 3) suggestions and input. There are several questions in the identification stage related to the tax center, as in Table 2.

Table 2. Stage 1 Interview Questions

No	Question
1	Have you ever taken care of taxes?
2	Did you know about Tax Center PNM before?
3	Do you need Tax Center PNM?
4	Have you used Tax Center PNM services before?
5	If you have used Tax Center PNM services before, are you helped by the tax center?

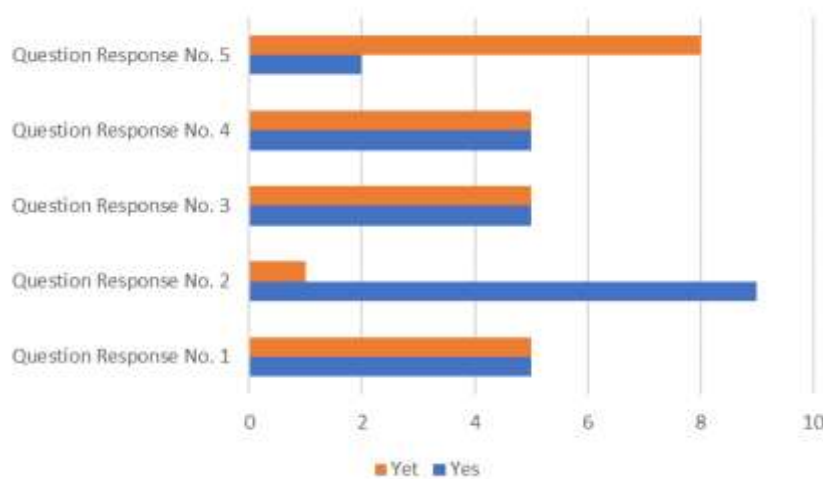There are five questions in Table 2. The results are shown in Figure 4.

Figure 4. Question Response No 1-5

In question 1, five interviewees responded that they had never taken care of taxes, while five had taken care of taxes. In question no. 2, nine interviewees responded that they already knew about the Tax Center PNM, while only one responded that he did not know. In question no. 3, five interviewees responded that they need Tax Center PNM, while the others do not. In question 4, only two interviewees had used Tax Center services, while the other eight had yet to. In question 5, eight interviewees responded that they had not been helped, while two responded that they had been helped. After the five

interview questions have been responded to, enter the second interview stage related to the importance of digitizing the PNM Tax Center. The questions in the second stage of the interview can be seen in Table 3.

Table 3. Stage 2 Interview Questions

No	Question
6	Is the digitalization of the Tax Center PNM essential?
7	Do you agree if Tax Center PNM Digital is accessed using online?
8	Do you agree if we give Tax Center PNM Digital branding TaxCenterCampus.ID?

There were three questions in the second stage of the interview. The results are shown in Figure 5.
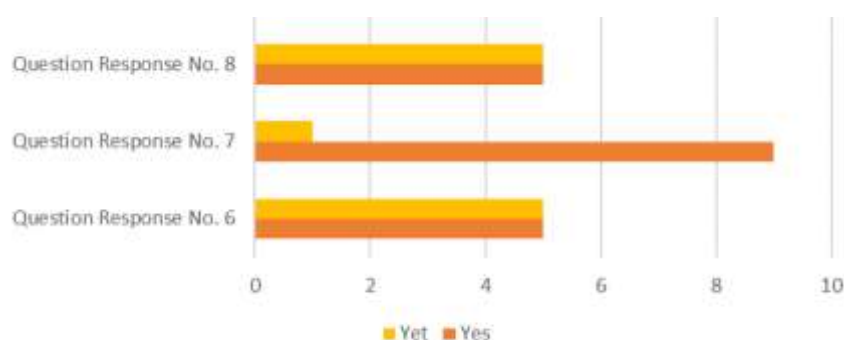

Figure 5. Question Response No 6-7

In question 6, all interviewees responded that the digitization of the Tax Center PNM is essential. In question no. 7, all interviewees agreed that PNM Tax Center can be accessed online. In question no. 8, all interviewees responded that they agreed if taxcentercampus.id became the branding of the Tax Center PNM digital service. The suggestion and input stage consists of questions, as in Table 4.

Table 4. Stage 3 Interview Questions

No	Question
9	Do you think features such as Mobile Friendly, Chat Consultation, Appointment, Tax Information Update, Tax Volunteer Information Update, Supported with Instagram Social Media? Are they needed?
10	Your suggestion and feedback

There were two questions in the stage 3 interview. Question 9 had the results shown in Figure 6.
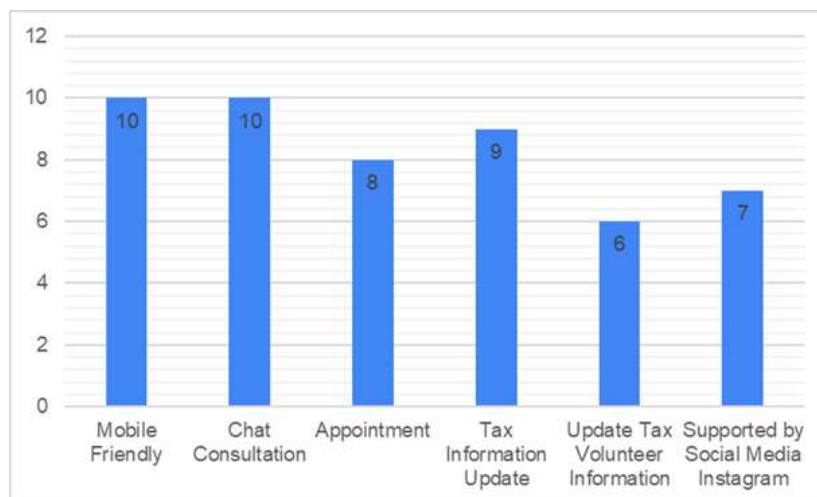
Figure 6. Question Response No 9-10

In question 9, all interviewees agreed about the mobile-friendly feature. All interviewees agreed about the chat consultation feature. Eight interviewees agreed on the appointment feature. Nine interviewees agreed on the tax information update feature. Six interviewees agreed on the feature of updating information related to tax volunteers, and seven interviewees agreed on the feature of adding Instagram social media accounts. For question no. 10, from several suggestions and inputs, two things can be concluded: 1) be more consistent and responsible, and 2) direct socialization as a form of promotion to benefit the community.

CONCLUSION

From the description of the results in the previous section. In this study, conclusions were drawn, among others: 1) The digital transformation of PNM Tax Center needs to be done because digitalization is considered necessary at this time; all interviewees agree regarding the importance of digitalization even though 8 out of 10 interviewees have never used PNM Tax Center services and have never been helped; 2) The existence of mobile-friendly features, chat consultation, appointment, tax information update, and tax volunteer information update, supported by social media Instagram, is needed. 3) Consistent and responsible, conducting direct socialization as a form of promotion requires suggestions and input.

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