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The Effectiveness of the Management of the Modern Tax Administration System at the Soppeng Regency Samsat Office

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ABSTRACT

The purpose of this study is to evaluate how well the Soppeng Regency Samsat Office manages its contemporary tax administration system. Because this research is qualitative, data collection methods that include observation, interviews, recordings and documentation can be used to achieve research objectives. Based on the results of this study, it shows that the effectiveness of the management of the modern tax administration system at the Soppeng Regency Samsat Office can be seen from the indicators of organizational restructuring, technology improvement, improvement of human resource management, and the implementation of good governance has been "effective in managing modern tax administration". It can be seen from the aspect of organizational restructuring, namely the process of significantly restructuring the governance structure which is carried out to get improvements in terms of performance such as increasing efficiency and cutting costs to achieve goals. From the aspect of improving modern administrative management technology, it can be seen from the process of improving or improving existing technology, with the aim of improving work efficiency or functionality. From the aspect of improving HR management, namely the process of improving the development of policy practices and systems used to manage the workforce in an organization, human resources will take part in several trainings in work such as community service, administration and data management. From the aspect of implementing good governance, it can be seen from the use of good governance principles in government offices or organizations that focus on the values of openness, responsibility, efficacy, and efficiency, as well as equality.

Keywords: Effectiveness, Management, Administration, Modern Taxation.

INTRODUCTION

Taxation is the main instrument in raising funds for the state to support development and public services. In recent years, there has been a paradigm shift in tax management towards the application of information technology and the concept of modern tax administration. The purpose of this improvement is to improve efficiency, transparency, and compliance of taxpayers.

The effectiveness of managing a modern tax administration system can have a significant impact on various aspects, including tax revenue, taxpayer compliance, and administrative efficiency. Effectiveness is a situation in which there is a conformity between the previously set goals and the results that have been achieved (Rahman, Hasda, & Niswaty, 2024; Saleh et al., 2024; Sulastri, Saleh, & Jamaluddin, 2024; Sutar, Nasrullah, & Isgunandar, 2024). Effectiveness is broadly defined to the extent to which a predetermined goal has been met. An effective administrative system can increase the level of compliance of institutions with applicable regulations and policies (Arhas, 2024; Darwis, Alfiah, & Jamaluddin, 2024; Nasrullah, 2025; Putri, Jamaluddin, Isgunandar, & Rahman, 2025).

Management produces something that can be a source of improvement in improving management (Darwis & Arhas, 2024; Majumder, 2021; Riska, Nasrullah, Nasir, & Suprianto, 2024; Škudienė, 2020). Another definition states that management involves planning or structuring a system so that it can function successfully, efficiently, and smoothly. Good management of the administrative system helps ensure the accuracy and consistency of the data. Timely and accurate information is the basis for good decision-making.

Modern tax administration refers to the management and implementation of tax policies using the latest approaches and technologies to achieve tax efficiency, transparency, and compliance. The modern tax administration model covers a wide range of aspects, from tax data collection to information processing, taxpayer compliance monitoring, and risk analysis. The use of information and communication technology is a key element in modern tax administration.

The law related to the modern tax administration management system is Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (HPP) article 1 Paragraph 2. This law was formed with the aim of managing the modern tax administration system including: accelerating economic recovery and encouraging sustainable growth, optimizing state revenue to increase development, achieving a fairer and more legally sound tax system, implementing consolidated administrative and tax policy reforms, expanding the tax base, and improving compliance in paying taxes.

The Soppeng Regency Samsat Office (One-Stop Manunggal Administration System) has a central role in tax administration in this area. This office is responsible for managing all aspects of taxation, including tax receipt, processing, and monitoring. The operational and management effectiveness of the Samsat Office can have a significant impact on the success of taxation in Soppeng Regency. In this context, in-depth research is needed to evaluate the effectiveness of the management of the modern tax administration system at the Soppeng Regency Samsat Office.

Considering the findings of the initial observations made so far, the general problem regarding the management of the administrative system at the Soppeng Regency Samsat Office is the limited information technology infrastructure and unstable internet connection due to power outages that can hinder the implementation and use of the modern tax administration system. In addition, the existing Samsat office infrastructure and facilities are inadequate and there is a lack of support from the provincial government to invest in or update the tax administration system which can affect the ability to obtain the latest technology. The means in purchasing the latest electronic goods are still quite difficult and limited because to update and complete all administrative systems, they have to spend a large budget that is not comparable to the one in the Soppeng area.

Therefore, the purpose of this study is to determine the level of effectiveness of the management of the modern tax administration system at the Soppeng Regency Samsat Office, focusing on the implementation of technology and its impact on tax revenue, taxpayer compliance, and efforts to prevent irregularities. This study will also examine the extent to which the adoption of information technology has affected the performance of tax administration, the level of taxpayer compliance, and the increase in regional revenue, especially in Soppeng Regency.

METHODS

This study proposes a qualitative approach to evaluate the effectiveness of managing the modern tax administration system by understanding the perception and experience of tax employees in implementing new technologies. This research involves in-depth interviews and observations as well as documentation in order to understand the factors of effectiveness in managing the modern tax administration system.

The focus of the research aims to limit the research objects raised so as not to be trapped in the large amount of data obtained in the field. This research will focus on the Effectiveness of the Management of the Tax Administration System at the Soppeng Regency Samsat Office by looking at five indicators of the effectiveness of modern administrative management according to Rahayu, namely organizational restructuring, technology improvement, improvement of human resource management, and implementation of *Good Governance.*

Data collection techniques are the most important thing to do and apply in conducting research that can support the completeness of the data to be researched. The following are the data collection methods used in this study: Observation, Interview, Documentation. An extensive step in dealing with research findings is data analysis. In addition to compiling the data, data analysis also involves determining and identifying the most significant findings of the study. Data collection, data reduction, data presentation, and conclusion drawing are descriptions of data analysis.

RESULTS AND DISCUSSION

To determine the effectiveness of the management of the modern tax administration system in this study based on the indicators of modern tax administration management by Rahayu, namely organizational restructuring, technology improvement, improvement of human resource management, and implementation of Good Governance. The description of the results of data analysis obtained during the research process is as follows:

Organizational Restructuring

Linguistic restructuring means restructuring, whereas organization means a group of people working together to achieve a goal. In general, organizational restructuring is a significant restructuring of the governance structure that is carried out to improve performance such as increasing efficiency and productivity and reducing costs in the organization to achieve common goals.

Restructuring can improve the quality of services by rearranging the structure, tasks, and functions of work units in an organization in the Samsat office. Therefore, the achievement of efficiency and work productivity in the Samsat office supports the realization of an effective management of the modern tax administration system. Based on the results of observations, organizational restructuring has been carried out well, as can be seen from employees who facilitate community services in registering, identifying motor vehicles, and in terms of paying taxes both directly in the office and through the South Sulawesi Bapenda Mobile application. Employees implemented organizational restructuring with the service management stage having been simplified from five counters to only two counters in the office. Vehicle taxpayers can now pay their taxes online without having to come to the Samsat office thanks to technological advances such as e-SAMSAT. This aims to ensure that employees are able to respond better to the needs of the community, in accordance with the development of the times and existing challenges.

Working Hours

Working time is a period of time that has been set by the government for employees to work, both in completing work and when employees come and go. Working time can also be referred to as one of the factors that cause work stress if employees feel that their working hours are no longer effective at work so that they cause employees to be exhausted, while there is a target time given for completing a job that causes a sense of pressure and stress in employees if they cannot achieve the predetermined target.

Based on the results of interviews conducted by researchers, it can be concluded that the working hours of employees of the Gowa Regency Transportation Agency are 8 hours. Employee responses related to working hours are an obstacle because they work more than the predetermined time and sometimes have to complete tasks that are delivered suddenly, which causes fatigue and emotions at work because the time that should be used to rest is reduced, but this is a task that employees must carry out. Employees who do not work in the field feel that working hours are enough to rest and complete their work on time, but in contrast to employees who work in the field, there are those who feel that there is a lack of time to rest.

Employees of the Gowa Regency Transportation Office work for 8 hours, from 07.30 to 16.00 WITA. This is considered effective working hours by some employees who work indoors because employees get long working hours, and the additional work given can also be completed according to the predetermined time, but in contrast to employees who have to work more than the predetermined time, there are those who feel stressed due to erratic working hours.

If viewed from the working time based on the results of the analysis, employees who work for 8 hours are found to consider their working time to be effective, but in contrast to employees who have to work more than the predetermined time and get orders from their superiors, suddenly there are employees who feel that the working time can be an obstacle in completing their work. Employees who consider their working hours effective are employees who work indoors, while employees who feel their working hours are less effective are employees who work outdoors. Employees who feel that working time is an obstacle and stress arises are employees who feel that there is a lack of time to rest while there are work demands that must be completed.

The quality of the work results is greatly influenced by how timely the work is completed. If the work time span is not in line with the demands of the workload, it is likely that the results will not be optimal. When employees are faced with a tough task with a short or sudden deadline, they may experience stress due to the pressures that must be overcome, which can have an impact on their career development within the organization.

Organizational restructuring is the process of significant changes in the structure, functions, and workflows of an organization with the aim of improving efficiency, effectiveness, and adaptability to changes in the external and internal environment. Organizational restructuring is a change made to part or all of the organizational structure in order to find a form that is more in accordance with the needs and capabilities of the organization (Bowen, 2024; Elfenbein, 2023; Kühl, 2023).

Based on this theory, the management of the modern tax administration system in the aspect of organizational restructuring is a very important strategic step in ensuring the effectiveness of modern tax administration management. The main reason that prompted the restructuring at the Samsat office was the new regulations from the central or regional governments related to the governance of motor vehicle administration. By reducing the service counters to two, which previously had five counters, taxpayers who come to the office are not confused and faster in paying taxes. Therefore, restructuring can reduce service time, have transparent tax services, and increase public satisfaction. In addition, the public as taxpayers can take advantage of technology-based services such as the Samsat Online application which makes administration more open. Thus, the restructuring of the modern tax administration management organization can be realized through significant changes in the structure, procedures, technology, and work culture in tax institutions that aim to improve the standard of service provided to taxpayers.

Technology Enhancements

Technology refinement is the process of upgrading or improving existing technology to meet higher needs. Technological improvements in modern tax administration aim to create a more responsive, accessible, and effective system in tax collection and management. The management of modern tax administration towards technological improvements has been integrated and implemented well. Technological improvements in modern tax administration can support the work of employees well in a structured manner.

With complete features and a qualified online application security system so that taxpayer users can easily understand how to register and pay taxes online. Taxpayers are also free to choose several payment methods in the available tax online application and have collaborated with the Samsat office in Soppeng. Based on the results of observations of the modern tax administration management system on technology improvements, it can be seen that some employees will continue to control the system in the application in case there are errors or bugs so as to reduce the occurrence of unwanted things. Officers continue to monitor the system, perform periodic updates, and fix faults to ensure that the program continues to function properly. The purpose of the updated app is to patch security vulnerabilities and protect the identities of taxpayers and motor vehicles.

Technology improvement is the process of improving or improving existing technology, with the aim of improving its performance efficiency or functionality. This improvement can include various aspects, such as hardware development, software improvement, and work process optimization will involve technology. Technological improvements are made to meet the evolving needs of users, overcome the limitations of previous versions, or respond to advances in science and engineering (Asril, Suwatno, Rino, & Darwis, 2025; Haerul & Herman, 2025; Nasaruddin, 2025).

Technology improvement is a process in which existing technology is optimized through gradual or radical innovation, with the aim of increasing productivity and solving problems faced by an organization or industry. In this case, technology refinement not only focuses on new technologies but also improvements to existing ones".

Based on this theory, modern tax administration management which includes technology improvement is a method of improvement and innovation in existing or newly adopted technology, with the aim of increasing efficiency, effectiveness, competitiveness, and organizational adaptability. These improvements are important in ensuring that technology continues to be relevant and able to support the achievement of organizational goals in the midst of changing technological developments.

Improvement of Human Resource Management (HR)

Improving human resource management (HR) is a method of improving policy practices and systems used to manage activity capabilities in an institute. Human resources will take part in several training in work such as community service, administration and data management.

Employees are satisfied with the quality of service they provide to the community by ensuring that human resources are more competent, professional, responsive, and work in a supportive environment. In addition, the community will feel more satisfied because they do not have to spend too long to complete administrative matters or get services.

Training is used to improve administrative management in facing tax challenges in the digital era by combining technology training, and good service strategies. Employees can get feedback from the community through various channels, both digital and face-to-face.

Based on the results of observations, it can be seen that employees are quite satisfied and happy with the existence of special trainings in supporting the success of the work. Human resources need to be trained on an ongoing basis related to the latest tax regulations, modern tax technologies (such as e-filing, e-biling), and digital developments in the tax administration sector. The use of this technology helps speed up services, but some employees still face technical constraints, such as being unfamiliar with some of the features in the new system. Therefore, there is a need for additional intensive training for some employees in the Samsat office.

Human Resource Management (HR) is a process that involves planning, developing, managing, and supervising human resources (HR) in an organization. The goal is to ensure that the organization has an effective workforce in achieving its strategic goals. Human Resource Management is a science or way of managing the relationship and role of resources (workforce) owned by individuals efficiently and effectively and can be used optimally so that the common goals of the company/office, employees and society are achieved (Darmawan et al., 2020; Singh, 2020; Tursunbayeva, 2019).

Based on the results of HR management research on tax administration management, it is shown that effective HR management plays a key role in the success of the modern tax system through several additional trainings on the use of information technology. HR management is very important in the office to increase employee productivity and performance. This is reflected in several important aspects, such as the development of digital skills, increasing operational efficiency through technology, improving the quality of taxpayer services, and successful change management in the face of digital transformation.

Implementation of Good Governance

Good governance is a governance concept and a guide in running a good organization, which includes basic principles that aim to create community-oriented organizational management. The implementation of Good Governance in the management of modern tax administration implemented by employees runs well and smoothly and is implemented as it should. Independent institutions are implemented in the Samsat office and are not affected by personal or group interests, so they can work objectively and professionally. Employees can be accountable for decisions and actions openly and transparently. Regional taxes are used for the construction of public facilities such as city parks, sports venues, libraries, and other public spaces that support the quality of life of the community.

Based on the results of observations, it can be seen that employees at the Samsat office in implementing modern tax administration are very important to increase effectiveness and transparency in public services, especially related to taxation. Good governance also ensures that employees can work in accordance with standards that uphold accountability, fairness, and responsiveness to society.

The implementation of good governance includes the use of beneficial governance concepts in government offices or organizations that focus on the values of openness, responsibility, effectiveness, and efficiency, as well as equality. The implementation of good governance is very important in fostering public trust in government agencies, reducing corruption and building an atmosphere that supports sustainable social and economic progress.

Expressing the implementation Good Governance is a requirement for every government to realize the implementation of more work effective and efficient which involves information technology systems so that excellent support for the surrounding environment is realized in achieving goals (Arhas & Wahira, 2025; Purna, 2025). For this reason, it is necessary to develop and implement an appropriate, clear, and structured accountability system so that the implementation of government and development can take place efficiently, responsibly, and corruption-free."

Based on the results of the study, it shows that the implementation of the principles of good governance by employees has referred to improving the performance of tax services, public trust or transparency, and operational efficiency. The benefits of good governance for the management of the modern tax administration system can increase efficiency and effectiveness in resource management. By implementing a transparent and accountable system, employees can identify and eliminate work delays in the taxpayer service process. For example, in the taxpayer service sector, good governance ensures that services to the community are provided quickly and on target. The use of technology in modern transparent tax administration systems, such as digitalization systems, also speeds up processes and reduces employee errors.

CONCLUSION

Effectiveness of the Management of the Modern Tax Administration System at the Soppeng Regency Samsat Office is in the category of "Effective in Managing Modern Tax Administration". This is shown in indicators, namely: Organizational Restructuring, which is a significant restructuring of the governance structure that is carried out to improve employee performance such as increasing efficiency, effectiveness and productivity and reducing costs in the organization to achieve common goals. Technology Improvement is the process of improving or improving existing technology to meet higher needs. Technological improvements in modern tax administration aim to create a more responsive, accessible, and effective system in tax collection and management. Improvement of Human Resource Management (HR) is the process of improving the development of policy practices and systems used to manage the workforce in an organization. Human resources will take part in several training in work such as community service, administration and data management. The implementation of Good Governance or good governance is the use of healthy and accountable development management and adheres to democratic ideals to prevent corruption and misallocation of funds through the implementation of budget discipline, including transparency, accountability, public participation, independence, and equality.

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