The Analysis of Directorate-General of Tax Information System (SIDJP) Effectiveness to Improve the Employee Performance in 2021 (a Case Study at Pasar Rebo Small Tax Office)

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ABSTRACT: Directorate-General of Tax (DJP) consistently reforms its tax administration system, among others by upgrading the Directorate-General of Tax Information System (SIDJP) application to improve the previous application and therefore enable the tax officers for more efficient and effective work. The research aims to analyze the effectiveness of the Directorate-General of Tax Information System (SIDJP) to improve employee performance in 2021 (A Case Study at the Pasar Rebo Small Tax Office). The method used in the research was qualitative-descriptive using interviews, observation, and documentation to collect the data.

The result of the research on the effectiveness of the SIDJP application shows that it has been effective in improving employee performance, as evidenced by the result of the interviews where employees find that they were facilitated in performing tax administration particularly tax administration and monitoring. However, the facts on the ground show that there were problems with the speed of access and occasional offline/downtime. Therefore, the recommended input for the system is to upgrade the SIDJP application with a more modern display and user-friendly layout to increase the storage and upgrade the server and bandwidth for faster data sending and receiving.

Keywords: Effectiveness, SIDJP, Tax Information System, Tax Administration, Tax Digitalization.

INTRODUCTION

Tax is the largest revenue to a country (Cox & Eger III, 2006; Fajíndez-Ugalde et al., 2020; Walsh, 2012), especially to Indonesia (Brondolo et al., 2008; Handoko et al., 2014; Prabowo & Indarto, 2018). In the 2020 State Budget Posture, tax revenue in 2020 accounted for IDR 1,069.97 trillion or 89.25% of the total state revenue. This means that all the funds required by the government to run the wheels of government and provide access to basic services for its
citizens depends heavily on tax revenues (Fang et al., 2022; Glogowsky, 2020; Lhoka & Sukartha, 2020). The Directorate General of Taxes (DGT) is appointed by the government as an institution in charge of collecting tax revenues, carrying out tax reforms in order to achieve tax revenues in accordance with the established revenue budget. Year by year, the Directorate General of Taxes (DGT) often conduct tax reforms for the sake of improving performance. Not only does the Directorate General of Taxes reform tax laws, but also the organizational structure. It also simplifies information systems and improves information systems in tax administration through information technology (Capistrano, 2020; Diller et al., 2020; Irawan & Budiono, 2019).

Information systems are essential for all organizations to conduct operational activities (Budiman & Arza, 2013; Cahyadini et al., 2021; Nasution, 2020). By using information systems, employees can absorb information used to complete various tasks or to solve their work problems, so there are positive impacts of information systems on organizational efficiency (Das & Raja, 2015; Harahap, 2020; Marcillo-Delgado et al., 2022). In terms of decision making within organizations, information systems can also provide accurate and precise information so that it can yield effective decision making to support the success of organization (Alireza et al., 2014; Pérez et al., 2021; Tarczynski et al., 2020). The main purpose of the Information System of the Directorate General of Taxes (SIDJP) is to collect information pertaining to taxpayer profiles in order to obtain accurate taxpayers’ data. Various parties, especially tax officers, can participate in monitoring taxpayers’ data (Saputra, 2014). In line with the development of information systems, the information system application for the Directorate General of Taxes (SIDJP) remain inseparable from issues

According to field observation result carried out by the researcher to generate initial data for the study, it was found that one of the problems that occurred at PrimaryTax Office located in Pasar Rebo was that system errors and system down were still found (inaccessible), leading to unstable applications that hampered the employees’ work; thus, the administrative process does not run properly and there were differences between the physical data and those in the system. The obstacles experienced by Pasar Rebo Primary Tax Office raised a big question for the researcher regarding the application of the Directorate General of Taxes Information System (SIDJP) which focused mainly on its ease and utility for tax officers. Taking these problems into account, the authors conducted this research which aims:

1. To analyze the Effectiveness of the Information System of the Directorate General of Taxes (SIDJP) in Improving Employees’ Performance in 2021 in terms of tax administration and tax monitoring.

2. To control the inhibiting entities following the Effectiveness of the Information System of the Directorate General of Taxes (SIDJP) in improving Employees’ Performance in 2021 (a case study at Pasar Rebo Primary Tax Office).

3. To analyze the driving entities to overcome various obstacles in the Effectiveness of the Directorate General’s Information System (SIDJP) in improving Employees’ Performance in 2021 (a case study at Pasar Rebo Primary Tax Office).

LITERATURE REVIEW

1. Administration: Administration in general can be divided into two senses, namely in a narrow sense and in a broad sense (Ansell & Gash, 2007; Henry, 1975). The definition of administration in a narrow sense is an activity that includes taking notes, correspondence,
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general bookkeeping, typing, agendas and so on that are very much administrative (Handayaningrat, 1990; Pohan, 2017), while the definition of administration in a broad sense is a series of activities carried out by a group of people in a collaboration to achieve certain goals (Gie, 1992; Pohan, 2017). Administration can generally be concluded that everything basically constitutes the same main elements, such as the existence of certain activities, the existence of humans who cooperate and achieve predetermined goals.

2. Taxes: After the tax reform period in 1984, Indonesia issued Law Number 6 of 1983 concerning General Provisions and Tax Procedures, now abbreviated as KUP. This law has undergone four amendments, the last of which is Law No. 16 of 2009. According to Article 1 paragraph 1 of Law no. 16 of 2009: Tax is a mandatory contribution to the State owed by an individual or entity that is coercive according to the law (Paramitha & Supadmi, 2021; Putra et al., 2019; Setiowati et al., 2020), without getting a direct reward and is used for the state’s expenditure for the sake of the greatest prosperity of the people.

3. Effectiveness. Effectiveness is a measure of the success or failure of an organization in achieving its goals (Lim & Indrawati, 2019; Mardiasmo, 2018; Viola et al., 2021). If an organization achieves its goals, the organization has been running effectively. Indicators of effectiveness describe the range of effects and impacts (outcomes) of the program outputs in achieving program's objectives. The greater the contribution (output) generated towards the achievement of the goals or objectives specified, the more effective the work process of an organizational unit. There are three indicators affecting effectiveness (Duncan, 1999; Zulkarnain, 2012), as follows:

a) Achieving Goals, In this case the overall effort to achieve goals must be viewed as a process.

b) Integration, Integration is a measurement of the organization’s ability level to conduct socialization, consensus development (regarding mutual agreement), and communication with other kinds of organizations. Integration consists of procedures and processes of socialization.

c) Adaptation, Adaptation is a process of adjustment made by individuals to adapt themselves to changes that occur in their environment. Adaptation consists of the increase of capacity and infrastructure

4. Information System of the Directorate General of Taxes (SIDJP)

Information System of the Directorate General of Taxes (SIDJP) according to the regulation of the Directorate General of Taxes Number PER-160/PJ/2006 dated November 6, 2006 is an information system in tax administration within the Directorate General of Taxes office by using hardware and software connected to a network in the Directorate General of Taxes Headquarters. According to SE-19/PJ/2007 dated April 13, 2017, the Directorate General of Taxes information system (SIDJP) application is an Information System application of the Directorate General of Taxes that combines all existing tax applications in the Directorate General of Taxes (DGT) area. There are four main components on SIDJP, including the core system, system-wide case generation, administrative and case management applications, workflow systems, and taxpayers’ data. The main purpose of the establishment of the Directorate General of Taxes (DGT) information system is that it is expected to produce a taxpayer profile that can be a supporting tool creating accurate taxpayers’ data by mobilizing various parties’ participation in monitoring taxpayers’ data.

5. Performance
Performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in order to achieve organizational goals illegally, without violating the law and against morals and ethics (Afandi, 2018).

Performance is influenced by (Simanjuntak, 2011; Widodo, 2015):
1. Quality and ability of employees relating to education/training, work ethic, work motivation, mental attitude, and physical condition of employees.
2. Supporting facilities relating to the work environment (work safety, health, production facilities, technology) and employees’ welfare (wages/salaries, social security, job security).
3. Supra facilities, relating to government policies and industrial relations management.

METHOD

This study used a qualitative approach with a descriptive type of research which aimed to unveil facts and phenomena (Sugiyono, 2019), pertaining to the effectiveness of the Directorate General of Taxes (SIDJP) information system in improving employees’ performance at the Pasar Rebo Tax Office in 2021. The data collection technique used in this study comprised observation, documentation, and interviews with several informants, including one informant from data quality assurance division at Pasar Rebo Primary Tax Office, two informants from the tax service section, one informant from General Affairs, and one informant from academic lecturer.

In the process of data analysis carried out by the researcher in this study, Duncan’s implementation model analysis technique was applied. This study examining the effectiveness of the Directorate General of Taxes (SIDJP) was carried out at Pasar Rebo Primary Tax Office located at Jl. Raya Jakarta — Bogor No. 46 RT8/RW2, Rambutan Kec. Ciracas Kota Jakarta Timur Daerah Khusus Ibukota Jakarta. Postcode 13830.

Conceptual Framework

One of the efforts conducted by the Directorate General of Taxes in modernizing the tax administration system is the issuance of Circular Letter Number SE-19/PJ/2007 concerning Preparations for the Implementation of the Modern Tax Administration System at the Regional Offices of the Directorate General of Taxes and the Establishment of Primary Tax Offices in Indonesia from 2007 to 2008. In order to analyze the variable of effectiveness of the Directorate General of Taxes Information System (SIDJP), in this study the researcher used Duncan's theory (Zulkarnain, 2012), where there are three indicators that can affect the effectiveness as follows:
1. Goal Achievement
2. Integration
3. Adaptation

By applying this theory in this study, the researcher investigated the Effectiveness Analysis of the Directorate General of Taxes Information System (SIDJP) in Improving Employee Performance in 2021 (a Case Study at Pasar Rebo Primary Tax Office). This is to find out whether it is effective to improve employee performance with the Directorate General of Taxes Information System (SIDJP) or whether there are inhibiting entities causing the application of the Directorate General of Taxes System (SIDJP) to be ineffective that may result in the employees’ underperformance. The following is a conceptual model created by the author:
RESULT AND DISCUSSION

In the conducted study, the researcher used some types of research instruments involving interviews, observations and documentation. The following table shows data related to the main problems in the research obtained from Pasar Rebo Primary Tax Office.

Table 1 (the data of individual taxpayers at Pasar Rebo Primary Tax Office)

<table>
<thead>
<tr>
<th>Year</th>
<th>The number of registered taxpayers</th>
<th>The number of Effective taxpayers</th>
<th>The number of taxpayers reporting their tax return</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>301,232</td>
<td>106,185</td>
<td>80,015</td>
<td>75%</td>
</tr>
<tr>
<td>2017</td>
<td>320,819</td>
<td>112,766</td>
<td>85,216</td>
<td>76%</td>
</tr>
<tr>
<td>2018</td>
<td>340,244</td>
<td>122,492</td>
<td>87,782</td>
<td>72%</td>
</tr>
<tr>
<td>2019</td>
<td>359,461</td>
<td>141,694</td>
<td>94,364</td>
<td>67%</td>
</tr>
<tr>
<td>2020</td>
<td>392,298</td>
<td>154,536</td>
<td>116,494</td>
<td>75%</td>
</tr>
</tbody>
</table>

Source : Pasar Rebo Primary Tax Office

According to table I above, it can be seen that the number of taxpayers at Pasar Rebo Primary Tax Office from 2016-2017 increased by 1%, while from 2017 to 2018 it decreased by 4%; also, between 2018 and 2019 it still dropped by 5%. One of the factors for the low realization and the target became unachievable was due to the ineffective implementation of the Directorate General of Taxes Information System (SIDJP) at the Pasar Rebo Tax Service Office.
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The researcher also collected data from the Pasar Rebo Primary Tax Office regarding the number of tax returns recorded on the Directorate General of Taxes Information System (SIDJP) application.

Table II the number of reported annual tax returns

<table>
<thead>
<tr>
<th>Types of Tax Return</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Periodic tax return of income tax article 15</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>9</td>
<td>8</td>
</tr>
<tr>
<td>Periodic tax return of income tax article 21/26</td>
<td>34.912</td>
<td>33.372</td>
<td>19.467</td>
<td>17.184</td>
<td>15.470</td>
</tr>
<tr>
<td>Periodic tax return of income tax article 22</td>
<td>417</td>
<td>521</td>
<td>333</td>
<td>427</td>
<td>217</td>
</tr>
<tr>
<td>Periodic tax return of income tax article 23/26</td>
<td>2.405</td>
<td>2.753</td>
<td>2.803</td>
<td>3.026</td>
<td>2.755</td>
</tr>
<tr>
<td>Periodic tax return of income tax article 25</td>
<td>18.923</td>
<td>17.454</td>
<td>3.134</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Periodic tax return of income tax article 4 (2)</td>
<td>3.695</td>
<td>2.807</td>
<td>1.636</td>
<td>1.828</td>
<td>1.745</td>
</tr>
<tr>
<td>Periodic tax return of value-added tax collector</td>
<td>554</td>
<td>616</td>
<td>357</td>
<td>434</td>
<td>200</td>
</tr>
<tr>
<td>Annual corporate income tax</td>
<td>2.735</td>
<td>3.079</td>
<td>3.618</td>
<td>3.308</td>
<td>3.106</td>
</tr>
<tr>
<td>Annual personal income tax</td>
<td>80.015</td>
<td>85.216</td>
<td>87.782</td>
<td>94.364</td>
<td>116.494</td>
</tr>
<tr>
<td>Grand Total</td>
<td>170.805</td>
<td>172.611</td>
<td>144.603</td>
<td>147.712</td>
<td>166.190</td>
</tr>
</tbody>
</table>

Source : Pasar Rebo Primary Tax Office

According to the table above, it shows the number of recorded tax return on the Directorate General of Taxes Information System (SIDJP) application between 2016 and 2020. The recorded tax returns constituted Periodic tax return of income tax article 15, Periodic tax return of income tax article 21/26, Periodic tax return of income tax article 22, Periodic tax return of income tax article 23/26, Periodic tax return income tax article 25, Periodic tax return of income tax article 25, Periodic tax return of income tax article 4 (2), Periodic tax return of value-added tax and sales tax on luxury goods, annual corporate income tax, and annual personal income tax.

Looking at the large number of annual tax returns recorded on the Directorate General of Taxes Information System (SIDJP) application, it can be concluded that the Directorate General of Taxes Information System (SIDJP) managed to perform effective tax administration.

Discussion

As stated above, the analysis of the problems in this study refers to the Effectiveness theory (Duncan, 1999; Zulkarnain, 2012). According to Duncan, there are 3 indicators in measuring effectiveness, including the achievement of goals, integration and adaptation.

In addition, it will also analyze the obstacles and motivations faced by officers in carrying out their duties and efforts to be made in dealing with these obstacles. The analysis was carried out based on field observation results, conducted interviews with informants coming from regulators, tax consultants and academicians, and activities to document the data required in this analysis.

The following is the discussion carried out by the researcher in accordance with the approach and reference to the theory:
The Effectiveness of the Information System of the Directorate General of Taxes (SIDJP) in Improving Employees’ Performance in 2021 (a Case Study at Pasar Rebo Primary Tax Office) in terms of tax administration and monitoring.

1) Goal Achievement
According to the study, it was concluded that the Information System Application of the Directorate General of Taxes (SIDJP) successfully improved the employees’ performance in 2021 (a Case Study at Pasar Rebo Primary Tax Office). In terms of tax administration (tax administration) and tax monitoring, this can be seen from the digitization of tax administration, one of which is electronic tax return (E-SPT) that is no longer needed to pile printed tax return files, time efficient; therefore, tax officers do not need to look for files, just open the Directorate General of Taxes Information System (SIDJP) application. Meanwhile, in terms of tax supervision, tax officers are facilitated with digital inventory of tax recipient data stored in the Directorate General of Taxes Information System (SIDJP) data bank, which is continuously updated and integrated with data from all tax offices.

The attitude of the employees is very positive toward the improvement of employees’ performance because the information system of the directorate general of taxes (SIDJP) is an application that is relatively simple to use. Not only that, the application is very helpful, particularly for tax officers at Pasar Rebo Primary Tax Office to build public's awareness and trust to pay taxes so that the tax revenue target can be achieved. This also encourages the tax office to add more trained Account Representative staff to achieve more effective and efficient tax supervision/audit. Lastly, it provides training and rewards for employees with merit and punishments for employees with incompliance.

2) Adaptation
The first application launched by the Directorate General of Taxes (DGT) was the Tax Information System (SIP), then the application during the transition from the Tax Information System (SIP) to the Directorate General of Taxes Information System (SIDJP) was called the Tax Management Information System (SISMIOP). The Information System Application of the Directorate General of Taxes (SIDJP) was launched in 2004 and was implemented at Pasar Rebo Primary Tax Office in 2007, similar to the year of establishment of Pasar Rebo Primary Tax Office. The employees have been using it and they have been adaptable to changes in the existing information system. The directorate general of tax information system (SIDJP) application has greatly helped the performance of employees in carrying out their duties at the tax office and the tax office employees manage to operate the directorate general tax information system (SIDJP) application because it is designed to be user-friendly.

For taxpayers, the current information system is very helpful and informative in terms of tax reporting; also, it is very user friendly because taxpayers are given a user guide to avoid confusion while accessing the current tax information system, which is completely online. However, e-invoices are not integrated with Customs and Excise yet, and income tax (PPh) reporting has not been integrated with banks, so taxpayers will not be able to check whether the income tax payment has successfully been paid or not. Only the Account Representatives can see it because they have access to the Directorate General of Taxes information system (SIDJP) application.

3) Integration
According to the results of the research, the Directorate of Tax Information and Communication Technology has provided training in technical guidance to the application of the Directorate General of Taxes information system (SIDJP) at the time of its launch, and the participants taking part in the technical guidance were from the Data Quality Assurance (PKD)
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and Account Representative (AR) employees. The technical guidance process were initiated with the issuance of assignment letter sent by the Directorate of ICT to all tax offices so that their staff representatives could participate in the technical guidance. Staff representatives generally participating technical guidance were staff from the Data Quality Assurance section and Account Representatives.

During the technical guidance process, there were no obstacles and at the end of the technical guidance, participants were evaluated to measure their understanding in technical guidance or in operating the application/information system. It was obligatory for employees taking part in technical guidance to teach those who were not involved in technical guidance training. Taxpayers also feel the importance of socializing an application/tax information system because not all taxpayers find out for themselves, understand, and know about updating an application or current tax information system.

The inhibiting entity that occur in the Effectiveness of the Information System of the Directorate General of Taxes (SIDJP) in Improving Employees’ Performance in 2021 (a Case Study at Pasar Rebo Primary Tax Office)

According to the research, the Information System application of the Directorate General of Taxes (SIDJP) frequently experienced a downtime that took all day long, so it might result in service delays, errors, access at a low speed. Not only did the employees at the tax office experience the down on the system, taxpayers also shared the same experience when they were accessing the system. It is said ‘the server is down’ during tax reporting because too much transaction data being processed and carried out simultaneously by taxpayers throughout Indonesia. However, this could be solved by the Information System application manager of the Directorate General of Taxes (SIDJP) and the Tax Office itself, one of which was by increasing the capacity of the Information System application server of the Directorate General of Taxes (SIDJP), optimization of the database system application, and queries from the application. This solution was to overcome downtime caused by server errors.

In order to overcome accessing the Information System application of the Directorate General of Taxes (SIDJP) at a low speed, the application manager increased the bandwidth of the server to speed up the data transmission process, while Pasar Rebo Primary Tax Office increased the speed of its internet network as well as specifications of its PC/Laptop. Regarding invalid or incomplete taxpayer data when wanting to see the annual reporting of the taxpayers' Annual Report (SPT), this could be overcome by improving the data in the system assisted by tax officers so that they could produce updated, valid data, and enrich SIDJP bank data.

The SIDJP application continued to update its application features and its UI/UX application so that it can be more user-friendly. Besides, it continued to reselect the features in SIDJP application to solve problems with respect to obsolete layouts, and unrequired registration menu.

The driving entities to overcome various obstacles in the Effectiveness of the Information System of the Directorate General of Taxes (SIDJP) in Improving Employees’ Performance in 2021 (a Case Study at Pasar Rebo Primary Tax Office).

According to research, the Directorate of Information and Communication Technology has provided LASIS (Information System Service) as a complaint centre in case downtime occured and errors were found, and if there were changes to data or invalid data. Although a place for complaints has been provided in case problems arise, it is necessary to upgrade the SIDJP
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application so that it runs smoothly and reduces obstacles that occur. Also, it is necessary to inform if there is maintenance so that employees are not disturbed and data processed is immediately stored. Besides, it is essential to conduct monitoring, evaluation, and technical guidance once each new system update is released. Taxpayers also recommend that the tax information system be upgraded from hardware, software or hosting services so that the system does not go down during tax reporting.

CONCLUSION

According to the research findings, discussions and interpretations as well as theories and findings, the researcher concludes that:

1. The effectiveness of the Directorate General of Taxes Information System (SIDJP) application has effectively improved the employees’ performance in terms of tax administration and tax monitoring, as evidenced by the results of interviews. Employees found that their work such as digitizing tax administration was no longer challenging, one of which is E-Spt, where piling up SPT files was no longer required. In terms of time, it is also more efficient. Tax officers did not need to search for files, just opened the Directorate General of Taxes Information System application (SIDJP). Meanwhile, from tax supervision, tax officers were already facilitated with digital inventory of tax recipient data stored in the Directorate General of Taxes Information System data bank (SIDJP), which is continuously updated and integrated with data from all tax offices.

2. The inhibiting entity experienced by tax officers at Pasar Rebo Primary Tax Office in the effectiveness of the Directorate General of Taxes Information System (SIDJP) in Improving Employees’ Performance is the frequent downtime that can last all day, so it might result in service delays or error pages, low speed in accessing the Information System application of the Directorate General of Taxes (SIDJP), incomplete and invalid data, obsolete layouts, and unused menus. This Inhibiting Entity could be solved by the Information System application manager of the Directorate General of Taxes (SIDJP) and the Tax Office itself, one of which was by increasing the capacity of the Information System application server of the Directorate General of Taxes, optimization of the database system application, and queries from the application. This solution is to overcome downtime caused by server errors. Meanwhile, to overcome accessing the Information System application of the Directorate General of Taxes (SIDJP) at a low speed, the application manager increased the bandwidth of the server to speed up the data transmission process.

Pasar Rebo Primary Tax Office increased the speed of its internet network as well as specifications of its PC/Laptop in order to speed up the process of operating the Directorate General of Taxes Information System application (SIDJP). The Directorate General of Taxes Information System application (SIDJP) continued to update its application features and its UI/UX application so that it can be more user-friendly. Besides, it continued to reselect the features in the Directorate General of Taxes Information System application (SIDJP).

3. The Driving Entity in the effectiveness of the Directorate General of Taxes Information System application (SIDJP) is the provision of LASIS (Information System Service) for KPP
employees to report/inform in the event that there were arising obstacles when using the information system. It is necessary to carry out technical guidance in every system update, to announce information update during maintenance time so that employees using the Information System of the Directorate General of Taxes (SIDJP) do not feel interrupted to complete their daily tasks, and to upgrade the server.

REFERENCE


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