

Original Article

Local Government Public Service Quality Innovation in Bengkulu City: A Case Study of SAMSAT VIRTU Application

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Citations: Patrisia, N.E. Warsono, H. & Saputra, J. (2022). Local Government Public Service Quality Innovation in Bengkulu City: A Case Study of SAMSAT VIRTU Application. *Journal of Madani Society*, 1(3), 127-134.

Academic Editor: Ratna Yuni Suryandari.

Received: 8 September 2022

Accepted: 2 December 2022

Published: 31 December 2022

Abstract: Public Service Innovation enables governments to innovate in the design and delivery of public goods and services. However, it needs careful planning, leadership, and stakeholder coordination. In addition, officers in the public sector must learn to detect social and aspirational challenges. On the other hand, research into public service innovation efforts has only made a limited effort. It means that Indonesian public service innovation, particularly those acknowledged and assessed by the Ministry of Administrative Reform, has received less elaboration. This study aims to describe and provide an overview of an innovation in public services in the field of motor vehicle tax payments called SAMSAT VIRTU. This study was designed using a qualitative approach through the descriptive method by utilizing the two data sources, including primary data collected from interviews and secondary data used via library research. In addition, quality services theory consists of five crucial elements: tangible, reliable, responsiveness, assurance, and empathy are studied. The study results indicate that the public service innovation practice carried out by the Bengkulu Regional Government is considered quite successful. It can be seen from the enthusiasm and response of the people who come to get services at SAMSAT VIRTU. This study concludes that Public Service Innovation is a necessity carried out by government administrators in Bengkulu city to improve the quality of public services. Theoretical policy implications are related to the local government's capacity to develop Innovation, which three main strategies affect the ability of government organizations to innovate, namely, leadership credibility; strong management teams; and Governing board functioning. The practical implications are a grand national design regarding government innovations related to the implementation of the main functions and tasks of government, namely the function of public services and public goods delivery.

Keywords: public service innovation; service quality theory; Indonesia public services; small city context.



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1. Introduction

In Indonesia, public services cannot be separated from public services, because following the mandate of the Constitution, public services are all service activities carried out by public service providers as an effort to fulfill the needs of service recipients and the implementation of laws and regulations. In accordance with Law No. 25 of 2009, public services are defined as activities or a series of activities to meet the needs of services by the laws and regulations for every citizen for goods and services, as well as administrative services provided by public service providers. Public service can be interpreted as a process of meeting needs through the activities of others directly (Ajibola, 2008; Kurniawan, 2017). According to the decision of the Minister of State Apparatus Empowerment No.63/Kep/M.pan/7/2003 concerning general guidelines for the implementation of public services as an effort to fulfill the needs of service recipients as well as implementing the provisions of laws and regulations. One of the public services in government administration must provide quality services, clear procedures, and fast and reasonable costs because citizens or the community have the right to get good service (Hilda, 2014).

One of the government agencies that have a lever in providing public services in the form of goods and services is the One-Stop Manunggal Administration System (SAMSAT). The establishment of the SAMSAT is intended to expedite, simplify and accelerate tax services to the public. The government bureaucracy no longer presents a figure as a ruler but as a public servant. All forms of government and development activities must be managed in a transparent and accountable manner. This makes many organizations including public services innovate in providing quality services. (Kurniawan, 2017). E-Government is a system of government administration by utilizing information and communication technology, especially those relating to the provision of services to the community. The provision of this service is to meet the needs of the community itself (Patrisia & Anwar, 2021). The application of e-government is the development of digital applications in the government environment. Nugraha (2018) stated that digital is developed effectively following the duties and functions of the agency to achieve government goals. Indicators of e-government from the results of studies and research at the Harvard JFK School of Government, three elements of success must be possessed to apply the digitalized concept to the government sector. The elements of success are elements of support, elements of capacity, and elements of value (Indrajit, 2002). This study uses the theory developed by Tamia et al. (2022), which includes 5 factors that affect service quality, namely: 1. Physical evidence (Tangible), 2. Reliability, 3. Responsiveness, 4. Assurance, 5. Comfort (Empathy).

Based on Law Number 28 of 2009 Motor Vehicle Tax is a tax on ownership and or control of motorized vehicles (Xing & Isaacowitz, 2006) the subject of the motor vehicle tax contains the following meanings: The tax subject owns a motorbike, the tax subject owns and controls a motor vehicle, or the tax subject only controls and does not own a motor vehicle. Motor vehicle tax (PKB) is one source of potential local revenue recipients. In line with this, the local government sees a great opportunity to make all motorized vehicles owned by taxpayers to be used as objects of motorized vehicle tax (PKB). Motor vehicle tax (PKB) is levied on ownership and or control of motorized vehicles as well as being the object of tax, and the tax subject is an individual or entity as the owner of a motorized vehicle (Andhika, 2018). Bengkulu Province is one of the provinces that has created innovations in motor vehicle tax payment services known as SAMSAT Virtu which has the slogan "Easy Business Nian" where SAMSAT Virtu is the only SAMSAT service in Indonesia that operates until night, if Usually services are carried out during working hours, SAMSAT Virtu Bengkulu operates at 15.00-21.00 WIB. With this, the community can fulfill their motor vehicle tax obligations without having to interfere with their working hours and daily activities. This service is also an effort by the Bengkulu Provincial Government to provide services outside of working hours to facilitate digital-based motor vehicle tax payments, where this digital-based tax is called SAMSAT Virtu.

The current existence of SAMSAT Virtu in Bengkulu Province is proof of the government's responsibility in improving and developing the quality of public services. SAMSAT Virtu is a collaboration between the Regional Financial Management Agency (BPKD) of Bengkulu Province with the Ditlantas Polda Bengkulu and Jasa Raharja which was launched in the yard of the Bengkulu City Hall Building. In addition, the Virtual SAMSAT itself only serves the approval of the annual motor vehicle tax payment. The SAMSAT Virtu Bengkulu service is a superior service that was launched on August 28, 2020. The purpose of this study is to explore and describe the innovation and quality of public services, namely SAMSAT Virtu in Bengkulu Province, the location of the service implementation is in the Balai Buntar Building, Bengkulu City.

2. Literature Review

Nurcahyamita (2019) studied the implementation of mobile SAMSAT innovation services to improve motor vehicle tax payment services in Pemalang Regency. She discusses the implementation of payment services motor vehicle tax through one of the flagship programs of the Pemalang district SAMSAT, namely the Mobile SAMSAT service. SAMSAT Mobile is a motor vehicle tax payment service that operates in public places, where people who live far from the SAMSAT office are closer to paying taxes so that taxpayers will be obedient in paying taxes and tax revenue increases, but with the innovation program, SAMSAT Keliling revenue The tax rate in Pemalang Regency is not stable. This study

uses a descriptive research methodology with a qualitative approach which aims to identify and describe the convenience of the events studied. Similarities between previous research and current research. Sama Sama uses a descriptive research methodology with a qualitative approach, which makes it easier for people to pay taxes, the difference is that they have different locations. Another study, Yoga (2019) studied the effectiveness of Riau E-SAMSAT Services to increase motor vehicle tax receipts in Riau Province. The purpose of his study was to determine the effectiveness of E-SAMSAT services to increase receipt of motor vehicle tax payments. While in this thesis research the author focuses on describing the services at the SAMSAT Virtu Bengkulu office.

2.1. Service Theory

Van Wart (2014) states that service is an activity or sequence of activities that occur indirect interaction between a person and another person or a physical machine, and, provides customer satisfaction. Moenir in Pasolong (2007) says that service can be defined as the activity of a person, group, or organization either directly or indirectly to meet needs. From some of the theories above, it can be concluded that service is an activity to serve and be served by a person or group of people to assist in managing and preparing things that are the needs of others, where this activity will lead to meeting the needs and interests of other parties. served according to their rights. Public service is defined as the provision of services to serve the needs of people or communities who have an interest in the organization according to the basic rules and procedures that have been set.

Furthermore, according to KEPMENPAN No.63/KEP/M.PAN/7/2003, public services are all service activities carried out by public service providers to fulfill the needs of service recipients as well as the implementation of statutory provisions. Thus, public service means the fulfillment of the wishes and needs of the community by state administrators. According to Roth & Radford (2011), public service is a service that has been provided if it is provided for the public interest by the government. Then, Yoga (2019) public services or public services are all forms of service activities carried out by government agencies at the center, in the regions, and within BUMN/BUMD in the form of goods or services both in the context of meeting community needs and in the context of implementing legislation. Theoretically, the purpose of public services, in general, is to satisfy the public.

2.2. Service Quality

Service quality is the process of meeting needs to meet or exceed community expectations. Quality service is very important because providing service is not only limited to delivering or serving. The meaning of the service itself is to understand, understand and feel so that in carrying out the service it must be conveyed properly so that it touches the heart of everyone (taxpayers) and makes that person feel comfortable and safe. So, the employee must give a sense of empathy to the taxpayer in providing services. In the Big Indonesian Dictionary, Mamangkey et al. (2019) mentioned the term service comes from the word "service" which means to prepare or take care of everything that is needed by others for the act of serving. The word service is defined as a matter of how to serve, services, and facilities provided in connection with the sale and purchase of goods or services.

2.3. Factors Affecting Service Quality

According to Tamia et al., (2022), includes 5 factors that affect service quality:

1. Tangible evidence where the company's ability to show its existence to external parties, both the appearance and ability of the company's physical facilities and infrastructure, and the reliability of the surrounding environment.
2. Reliability is the ability of a company or agency to provide services as promised accurately and reliably. Performance must be following customer expectations which means timeliness, fair service to all customers without errors, sympathetic attitude with high accuracy.
3. Responsiveness is a willingness to help and provide fast and appropriate service to customers by conveying clear information. Because giving consumers wait without a clear reason causes negative perceptions of service quality.
4. Assurance is a guarantee and certainty that is knowledge, courtesy, communication, security and the ability of the servants in the company to foster trust in customers or consumers of the company.
5. Comfort (Empathy) is to give sincere and individual or personal attention given to customers by trying to understand consumer desires. Where the company is expected to have an understanding and knowledge of customers, understand specific customer needs and have a comfortable operating time for customers.

3. Materials and Methods

This research was conducted in the Bengkulu City Region of Bengkulu Province, Indonesia as a regional organizer of public service innovations. The focus of this research is on the Bengkulu Province Regional Financial Management Agency (BPKD) unit which is mandated to provide public services in the form of virtual innovation. Sources of data in this study are: 1) secondary data sourced from print media/online news, documentation/images and the results of public service activities in the form of virtual SAMSAT conducted by meeting officers conducted by BPKD, regulations related to the implementation of virtual SAMSAT; 2) primary data was taken by conducting interviews and Focus Group of Discussion (FGD) to obtain information from selected informants and some observations by the researchers themselves. This research was conducted from December 30 to January 20, 2021. The primary data source involved 20 respondents. In determining the informants, the researcher used a purposive sampling method with an approach based on criteria (Patton et al., 2009). The selected informants are people who are considered to have information and know a lot about the implementation of virtual SAMSAT. They are classified based on 3 characteristics consisting of; 1) people who know that they are directly involved with the implementation of SAMSAT virtu, namely, the regional secretary (Sekda), the head of the BPKD, the virtu SAMSAT officer; 2) Informants who directly supervise the activities of virtu SAMSAT. 3) Human resource informants in the form of people who benefit from the implementation of Virtual SAMSAT. namely students, ASN, and health workers.

3.1. Data Collection

To understand the implementation of SAMSAT virtu, the author first visited and consulted with the head of the BPKD as the leader and one of the people in charge of virtu SAMSAT services. Then, visit the characteristics of informant 1 and end with BPKD officers. For the characteristics of informant 2, the author visited the group of informants "a" and continued to group "b". When information and data that meet the rules and objectives are obtained, the characteristic 3 informants are visited. The data were analyzed by 1) classifying the data as either secondary or primary; 2) Condensated the data to be compiled, sorted, and built data analysis performance; 3) the researcher performed the data presentation as well as the confirmation of the data and the deepening of data analysis; 4) the researcher drew conclusions by performing data analysis following the construction of the discussion of research results (Miles & Huberman, 2016).

4. Results and Discussion

4.1. Implementation of Virtual SAMSAT in Bengkulu City

The unified system under one roof or the so-called SAMSAT Virtu Bengkulu, was formed in August 2020. The address is at JL. Prince Natadirja Jl. Gedang Gading Cempaka District, Bengkulu City. In a coordinated and integrative operation, SAMSAT Virtu was formed based on an integrated system of cooperation between the Bengkulu Province Regional Financial Management Agency (BPKD) with the Bengkulu Police Ditlantas and Jasa Raharja. SAMSAT Virtu is led by the head of the management body. SAMSAT Virtu Bengkulu was formed to provide services and facilitate and accelerate the service of the public interest in paying motor vehicle taxes. This service has the aim of bringing services closer to the community as taxpayers. SAMSAT Virtu is a security service outside the office that is included in the type of payment point service or motor vehicle tax service in strategic places/crowded and can serve until the evening from 15:00 WIB to 21:00 WIB. The officers at SAMSAT Virtu remain the same as the main SAMSAT office, which consists of officers from the Dispenda, Ditlantas Polda Bengkulu, Jasa Raharja, and only that at SAMSAT Virtu specifically serves annual tax validation, while the five-year tax validation service still has to be done at the main SAMSAT.

Problems in service quality are still often encountered in several government agencies. Almost government agencies that concern the public interest have various service problems, both at the central level and at the lower levels that deal directly with the community, experience many obstacles and have not fully realized the excellent service as expected. If you look at the contribution of income from motor vehicle taxes, which is the largest among other taxes, then excellent motor vehicle tax services throughout the Bengkulu SAMSAT office should be a top priority for the government in encouraging the improvement of service quality for the community. In addition, this innovation in motor vehicle tax services is very much needed to see the increase in the number of motor vehicle owners in the city of Bengkulu which is increasing time to time. SAMSAT Virtu Bengkulu is a superior service innovation for motor vehicle tax payments. The advantage of SAMSAT Virtu is that it operates until the evening so that people who are busy working during the day and do not have time to come to the main SAMSAT Office can make payments through SAMSATVirtu, this service is also an effort by the Bengkulu Provincial government to provide services outside of working hours to facilitate the payment of motor vehicle tax.

4.2. Data and Equipment for the Implementation of Virtual SAMSAT



Figure 1. SAMSAT Virtu activities, January 28, 2021

Figure 1 shows SAMSAT Virtu activities. The results of interviews and field observations that the researchers obtained. That the current condition or state of the physical facilities is not sufficient. In the future, it is the hope of the community as service recipients that physical facilities such as additional chairs, and a roofing shade from the rain can be fulfilled as a form of service quality. Regarding the officers regarding the ability to use the available assistive devices, the researcher saw that they had mastered these tools and functioned well. This is indicated by officers who are proficient in operating office work tools. Based on interviews and observations of researchers conducted in looking at the quality of service following the reliability of employees, it can be concluded that so far, the officers at SAMSAT Virtu have tried to provide excellent service to the community. To maintain or improve reliability in these services, coordination has been routinely carried out almost every day.

Table 1. Work tools that support the SAMSAT Virtue service process

No	Office Facilities	Total
1.	Computer Server	3
2.	Monitor CCTV	2
3.	Lamp UV	5
4.	Speaker Microphone	3
5.	AC	2
6.	Printer	2
7.	Table	4
8.	Chair	9

Source: SAMSAT Virtu Bengkulu JL. Prince Natadirja

Table 1 shows several existing work tools that support the SAMSAT Virtu service process. Of course, this is still far from adequate, therefore in the future, it is hoped that there will be additional work tools to support and assist the work of services in the Virtual SAMSAT. Adequate and appropriate work tools will speed up the existing service process. In the motor vehicle tax service, it includes the accuracy of service delivery and timeliness. In order to make it easier for taxpayers to administer services, SAMSAT Virtu Bengkulu has installed the flow/mechanism as well as the requirements needed to administer the motor vehicle tax, as shown in the flow in Figure 2 below:

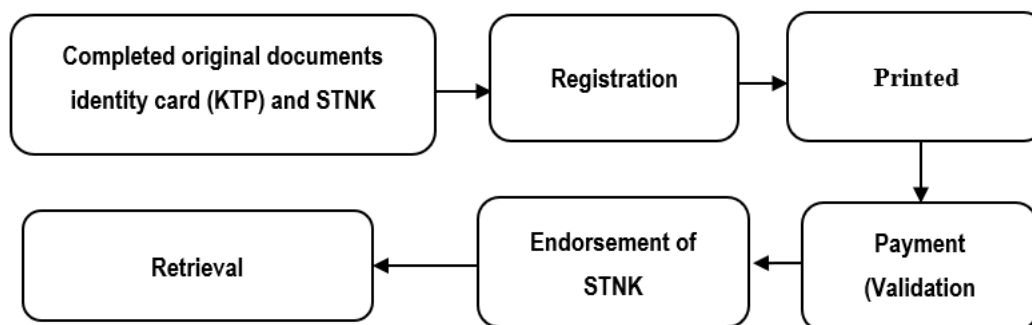


Figure 2. The Flow of Motor Vehicle Tax Implementation in SAMSAT Virtu Bengkulu

Table 2. Standard Operational Service SAMSAT Virtu Bengkulu City

No	Description	Time
1.	Registration	3 minutes
2.	Printed	3 minutes
3.	Documents Retrieval	3 minutes
4.	Endorsement STNK	3 minutes
5.	Payment (Validation Notice)	3 minutes
Total		15 minutes

Source: SAMSAT Virtu Bengkulu (04 February 2021)

Table 2 captures the duration of SAMSAT Virtu's service to taxpayers is quite short, which is around 15 minutes after the file is received by the officer. However, based on direct observations made by researchers, the duration of service at SAMSAT Virtu is not fully following the SOP. This is indicated by a delay in the service process. Where the time duration is increased by 5 minutes from the predetermined SOP, sometimes more than 5 minutes at one stage of service. The SAMSAT Virtu user community certainly wants to get satisfactory service. This requires good human relations or communication. In SAMSAT Virtu the communication that occurs is the interaction between officers and taxpayers, leaders and officers, and officers and officers. However, establishing a relationship or communication is not enough to give satisfaction to taxpayers, but SAMSAT Virtu officers must also be able to hold the trust of taxpayers.

4.3. Field Study Analysis

In the discussion of the following research conducted at the SAMSAT Virtu Bengkulu office, researchers will discuss the results of the Service Innovation for motor vehicle tax payments through the SAMSAT Virtu Bengkulu service program. Service Quality Payment of motorized vehicle taxes through the SAMSAT Virtu Bengkulu program that researchers will do is related to how the quality of service at the SAMSAT Virtu Bengkulu Office is following the theory of service quality stated by Tamia et al., (2022) namely: Tangible, Reability, Responsiveness, Assurance, Empathy.

Tangible: the ability to show its existence to external parties, both the appearance and ability of the company's physical facilities and infrastructure and the reliability of the surrounding environment. From the results of data collection conducted by researchers at the SAMSAT Virtu Bengkulu office. Based on the results of the study, it was found that the procurement of physical facilities was not sufficient, and the service from the SAMSAT was quite good. Based on the expertise of the Virtual SAMSAT employees in operating office equipment, most of them have mastered and can function properly.

Reliability: the ability of a company or agency to provide services as promised accurately and reliably. Performance must be following customer expectations which means timeliness, fair service to all customers without errors, sympathetic attitude with high accuracy. From the results of data collection conducted by researchers at the SAMSAT Virtu Bengkulu office, it was found that the services provided are as maximum as possible, so that people feel satisfied but there are still people who are less patient when waiting.

The standard time of service is that 5 taxpayers get service time of 9 minutes, 3 taxpayers get 10 minutes and 2 taxpayers get 15 minutes. For the timeliness given, it depends on the number of taxpayers who come to SAMSAT Virtu Bengkulu.

Responsiveness: an ability to help and provide fast and appropriate service to customers by conveying clear information. Because giving consumers wait without a clear reason causes negative perceptions of service quality. Based on the results of the researchers, it was found that the SAMSAT Virtu Bengkulu officers had served quickly, were friendly and did not take long in the payment process. As for the existence of SAMSAT Virtu, tax payments are easier. Because you don't have to come directly to the central SAMSAT.

Assurance: the guarantees and certainty are knowledge, manners, communication, security, and the ability of the servants in the company to foster trust in customers or consumers of the company. Based on the results of the study, it was found that the ability of employees to serve taxpayers was very good, while there were no taxpayer constraints. usually do not match the identity of the owner with the identity of the ID card. This is if the taxpayer has completed the requirements at the time of making a payment, such as bringing the original KTP of the motorized vehicle owner.

Empathy; where the ability to give sincere and individual or personal attention given to customers by trying to understand consumer desires. Where the company is expected to have understood and knowledge about customers,

understand customer needs specifically and have a comfortable operating time for customers. And have followed the standard health protocols that have been set.

Of the five dimensions, the results are quite good. If you look at the theoretical concept used by researchers where if customer expectations are lower than the perception of the service obtained, it can be said that the service is very satisfactory, if the customer's expectations are following the perception of the service obtained, the customer will feel satisfied. Overall, the services at SAMSAT Virtual can be said to be quite satisfactory.

5. Conclusion

In conclusion, the innovation of motor vehicle tax payment services through the Virtu SAMSAT Service Program, the theoretical implications can be formulated using (Tamia et al., 2022) using 5 indicators, namely, (Tangible) physical evidence, Reliability, (Responsiveness) grasping power, (Assurance) assurance, (Empathy) Comfort. So it can be concluded that Bengkulu Province is one of the provinces that has created new innovations in motor vehicle tax payment services known as SAMSAT Virtu which has the slogan "Easy Business Nian" in which SAMSAT Virtu is the only SAMSAT service in Indonesia which operates up to at night, if the service is usually carried out during working hours, SAMSAT Virtu Bengkulu operates at 15.00-21.00 WIB. The practical implication of this research is that this service is also an effort by the Bengkulu provincial government to provide services outside of working hours to facilitate digital-based motor vehicle tax payments, where this digital-based tax is called SAMSAT Virtu. The existence of SAMSAT Virtu in the city of Bengkulu today is one proof of the government's responsibility in improving and developing the quality of public services.

Author Contributions: Conceptualization, N.E.P., H.W. and J.S.; methodology, N.E.P.; software, N.E.P.; validation, N.E.P., H.W. and J.S.; formal analysis, N.E.P.; investigation, N.E.P.; resources, N.E.P.; data curation, N.E.P., H.W. and J.S.; writing—original draft preparation, N.E.P., H.W. and J.S.; writing—review and editing, N.E.P., H.W. and J.S.; visualization, N.E.P.; supervision, H.W. and J.S.; project administration, H.W. and J.S.; funding acquisition, N.E.P. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: Not applicable.

Acknowledgments: The author would like to thank Universitas Diponegoro, Semarang, Indonesia and Universiti Malaysia Terengganu, Malaysia, for supporting this research and publication. We would also like to thank the reviewers for their constructive comments and suggestions.

Conflicts of Interest: The authors declare no conflict of interest.

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