

Effectiveness of The Regional Revenue Agency Organization of Bekasi District in Optimizing Rural and Urban Land and Building Tax (PBB-P2) to Increase PAD

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Abstract

This study analyzes the effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) organization in optimizing Rural and Urban Land and Building Tax (PBB-P2) to increase Regional Original Income (PAD). Organizational effectiveness is measured through five main aspects, namely production, efficiency, satisfaction, adaptation, and organizational development. The research method used is a qualitative approach with in-depth interviews with stakeholders, including structural officials at Bapenda, field officers, and PBB-P2 taxpayers. The results of the study indicate that production effectiveness depends on strategic planning, tax data accuracy, and increased taxpayer compliance. Efficiency in tax collection can be improved through digitalization of the administration system and optimization of human resources. Taxpayer satisfaction is influenced by the quality of service, transparency of information, and ease of access to tax services. The organization's ability to adapt to changes in policy, technology, and socio-economic conditions is an important factor in maintaining the stability of tax revenues. In addition, organizational development through innovation, employee training, and collaboration with various stakeholders is a strategic step in increasing the effectiveness of PBB-P2 collection. Therefore, increasing the effectiveness of the Bekasi Regency Bapenda organization needs to be continuously carried out through strengthening governance, more optimal use of technology, and improving the quality of services to the community to support sustainable increases in PAD.

INTRODUCTION

Rural and Urban Land and Building Tax (PBB-P2) is one of the main instruments in increasing Regional Original Income (PAD) which is part of the local government's efforts to optimize revenue sources for regional development. Bekasi Regency, as one of the areas with rapid economic growth, has great potential in collecting PBB-P2 considering the large amount of land and buildings used for industry, trade, and housing.

The effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) organization is a key factor in optimizing PBB-P2. This effectiveness covers various aspects, including the tax administration system, human resource capacity, utilization of

technology in tax collection, and strategies for increasing taxpayer compliance. To achieve high effectiveness, structured policies and operational mechanisms are needed that support the achievement of the PBB-P2 revenue target to the maximum.

In recent years, PBB-P2 revenue in Bekasi Regency has shown a fluctuating trend. This is due to various factors, including changes in regulations, economic conditions, and the level of taxpayer compliance. One of the main challenges faced is the increase in tax receivables which reflects obstacles in tax collection and compliance by the community and business actors. In addition, there are still obstacles in the tax administration system, such as lack of coordination between related agencies, limited accurate and integrated data, and low tax literacy among the public.

To improve the effectiveness of organizations in managing PBB-P2, a comprehensive approach is needed, including strengthening the capacity of tax administration, developing a digital-based tax information system, and communication and education strategies for taxpayers. The use of technology in tax administration, such as online payment systems and integration of tax data with related agencies, can be a solution to increase efficiency and transparency in collecting PBB-P2. In addition, the implementation of a proactive strategy by bringing tax payment services closer to taxpayers through a mobile tax service program or mobile tax service can be an effective alternative.

It is also important to pay attention to aspects of regional fiscal policy in supporting the optimization of PBB-P2. Regional governments must have clear regulations that support the effectiveness of tax collection, including policies on tax incentives, elimination of administrative sanctions for taxpayers experiencing economic difficulties, and tax amnesty programs to increase awareness and compliance of taxpayers in fulfilling their obligations.

In addition, the effectiveness of the Bekasi Regency Bapenda organization is also greatly influenced by the support of local government policies and synergy with related agencies, both in planning and implementing tax policies. Local political stability and stakeholder commitment are factors that determine the success of optimizing PBB-P2 as a sustainable source of PAD. The policies taken must consider various social and economic aspects, so that they can accommodate the interests of the community and ensure that the tax burden imposed remains fair and proportional.

Another challenge that needs to be considered is the role of human resources in the tax administration system. The quality of human resources at the Bekasi Regency Bapenda greatly influences the effectiveness of PBB-P2 management. Therefore, training and capacity building are needed for employees in technical and managerial aspects, including in the use of information technology and tax data analysis. The presence of competent and highly integrated employees can improve the quality of service and public trust in the regional taxation system.

In addition to internal factors, external factors such as economic growth, social conditions of the community, and the development of the industrial and property sectors also affect PBB-P2 receipts. Bekasi Regency, which is one of the largest industrial centers in Indonesia, has quite complex economic dynamics. Therefore, regional tax policies must be flexible and adaptive to changes in economic conditions, so as not to create an excessive burden for taxpayers and can still encourage regional economic growth.

Based on this background, this study aims to analyze the effectiveness of the Bekasi Regency Regional Revenue Agency organization in optimizing PBB-P2 to increase PAD. This study will explore the factors that influence organizational effectiveness, the obstacles faced, and strategies that can be applied to increase tax revenue achievement more optimally. Thus, the results of this study are expected to provide concrete policy recommendations in order to strengthen the role of the Bekasi Regency Bapenda in increasing regional revenue through optimizing PBB-P2.

According to Gibson (1985: 27-30), Gibson views the concept of organizational effectiveness from three perspectives, namely individual effectiveness, group effectiveness and organizational effectiveness.

Gibson (1985: 33-35) states that there are five aspects of effectiveness criteria, namely:

1. Production
2. Efficiency
3. Satisfaction
4. Adaptation
5. Organizational Development

The approach to organizational effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) in optimizing the management of Rural and Urban Land and Building Tax (PBB-P2) is the main factor in increasing Regional Original Income (PAD). Bapenda as an institution responsible for collecting regional taxes has a strategic role in ensuring that tax policies run well and are able to provide maximum contribution to regional development. Optimizing PBB-P2 not only requires a good administration system, but also requires a comprehensive strategy in facing various existing challenges.

In the context of organizational effectiveness, a theoretical approach that can be used to evaluate Bapenda's capacity is Horton's (2003) analytical framework, which includes five main dimensions, namely resources, strategic leadership, program and process management, cooperation networks, and relationships with other parties. Each of these dimensions contributes to increasing the effectiveness of the organization in carrying out its main tasks and functions. However, in its implementation, various external factors, including local political dynamics, often affect the effectiveness of the organization in managing PBB-P2.

Various challenges faced in efforts to optimize PBB-P2 in Bekasi Regency include duplication of taxpayer data, low public awareness in paying taxes, setting unrealistic PAD targets, and geographical challenges that make the distribution of resources uneven. In addition, the competence of human resources in tax management still needs to be improved through ongoing training.

One of the main obstacles in managing PBB-P2 is administrative problems, especially related to data accuracy and integration. Duplication of taxpayer and tax object data is a problem that can hinder the effectiveness of tax collection. This data inaccuracy is often caused by the weakness of the tax information system used and the lack of adequate technological infrastructure support. Therefore, increasing technological capacity and integrating tax information systems is a very necessary step.

In addition to administrative aspects, public awareness of the importance of paying taxes is also a crucial factor in the effectiveness of PBB-P2 management. Lack of tax education and lack of incentives for taxpayers to comply with tax payments lead to low levels of compliance. Local governments need to adopt more effective communication strategies and build partnerships with various communities and business associations to increase taxpayer awareness.

Determining PAD targets that are not based on realistic calculations is also a challenge for the Bekasi Regency Bapenda. In some cases, targets that are too high can put excessive pressure on the organization, potentially creating policies that are ineffective in the long term. Therefore, determining PAD targets must be based on objective analysis and consider real conditions in the field.

Another challenge faced in optimizing PBB-P2 is the wide coverage area of Bekasi Regency, which causes disparities in tax services. Not all regions have the same access to tax services, so a more inclusive strategy is needed in distributing resources and allocating manpower. The use of digital technology in the tax collection process can be a solution to overcome this geographical constraint.

Finally, the competence and professionalism of tax employees are key factors in the success of optimizing PBB-P2. However, in many cases, budget allocation for employee capacity development is often not a top priority. To improve organizational effectiveness, ongoing training for tax employees must be a top agenda, especially in the fields of information technology, data analysis, and communication skills in interacting with taxpayers.

Based on these challenges, this study aims to analyze the effectiveness of the Bekasi Regency Bapenda organization in optimizing PBB-P2 to increase PAD. This study will examine various aspects that influence organizational effectiveness, the obstacles faced, and strategies that can be implemented to increase tax revenue achievement more optimally. Thus, it is hoped that the results of this study can provide concrete policy recommendations for local governments in improving the effectiveness of regional tax management.

METHODS

This study aims to analyze the effectiveness of the Bekasi Regency Regional Revenue Agency organization in optimizing Rural and Urban Land and Building Tax (PBB-P2) in order to increase Regional Original Income (PAD). This study uses a qualitative approach with a descriptive method. This method was chosen to describe the conditions, challenges, and strategies applied in increasing the effectiveness of the organization in managing PBB-P2.

The data sources used in this study consist of primary and secondary data. Primary data were obtained through direct observation and in-depth interviews with informants who have strategic roles in managing PBB-P2. Informants were selected using a purposive sampling technique (Creswell, 2010) with the criteria of direct involvement in regional tax policies and operations. The informants include the Head of the Regional Revenue Agency, Head of the Regional Tax Management Division, Head of the Regional Revenue Control and Evaluation Division, Head of the Revenue Planning and Development Division, Head of the

Collection Sub-Division, Head of the Regional Tax Determination Sub-Division, Head of the Regional Tax Data Collection and Registration Sub-Division, Head of the Potential Revenue Development Sub-Division, PBB-P2 Tax Collection Field Officers, and PBB-P2 Taxpayers.

Secondary data were obtained from various documentation sources, such as the annual report of the Bekasi Regency Bapenda, regulations related to regional tax management, previous research results, and relevant media sources. This data is used to support the analysis and provide a more comprehensive picture of the effectiveness of the organization in tax management.

Data analysis was conducted descriptively with a thematic approach to identify key patterns that contribute to the effectiveness of the organization in optimizing PBB-P2. Data validation was carried out using the data triangulation method, which includes source triangulation, method triangulation, and time triangulation (Moleong, 2014). Source triangulation is carried out by comparing information from various informants interviewed. Method triangulation includes combining interviews, observations, and document analysis to ensure consistency of findings. Meanwhile, time triangulation is used to evaluate the reliability of data collected over various time periods.

In its implementation, in-depth interviews are the main technique to gain further understanding of the effectiveness of policies and implementation of PBB-P2 management. Field observations were conducted to directly assess the administrative process, taxpayer services, and the effectiveness of the tax information system used by the Bekasi Regency Bapenda. In addition, document analysis is used to understand the development of regulations and policies that affect organizational performance.

Through this method, the study is expected to provide an in-depth picture of the effectiveness of the Bekasi Regency Bapenda organization in optimizing PBB-P2 and provide concrete recommendations in increasing PAD through more efficient and transparent tax policies.

In the data validation process, this study uses the data triangulation method, which aims to verify and strengthen the validity of the research results. Triangulation is carried out through three main methods, namely in-depth interviews, field observations, and document analysis. In-depth interviews were conducted with various stakeholders, such as the Head of the Regional Revenue Agency, Head of the Regional Tax Management Division, Head of the Regional Revenue Control and Evaluation Division, Head of the Revenue Planning and Development Division, Head of the Collection Sub-Division, Head of the Regional Tax Determination Sub-Division, Head of the Regional Tax Data Collection and Registration Sub-Division, Head of the Potential Revenue Development Sub-Division, PBB-P2 Tax Collection Field Officers, and PBB-P2 Taxpayers. Information from the interviews was then validated with field observations.

RESULTS AND DISCUSSION

In conducting this research, interviews were conducted with several informants in the Effectiveness of the Bekasi Regency Regional Revenue Agency Organization in Optimizing Rural and Urban Land and Building Tax (Pbb-P2) to Increase Pad, who are considered to have the knowledge and authority to provide answers regarding the Influence of the Effectiveness of the Bekasi Regency Regional Revenue Agency Organization in Optimizing Rural and Urban Land and Building Tax (Pbb-P2) to Increase Pad The questions in the questionnaire became According to

Gibson (1985: 27-30), Gibson views the concept of organizational effectiveness from three perspectives, namely individual effectiveness, group effectiveness and organizational effectiveness. Gibson (1985: 33-35) suggests that there are five aspects of effectiveness criteria, namely:

1. Production
2. Efficiency
3. Satisfaction
4. Adaptation
5. Organizational Development

The success of an organization in achieving its stated goals is highly dependent on its level of effectiveness. In the context of local government, organizational effectiveness is a crucial aspect in supporting the performance of the agency or agency responsible for regional revenue. One of the agencies that plays an important role in optimizing Regional Original Income (PAD) is the Regional Revenue Agency (Bapenda).

As an institution that has the main task of collecting regional taxes, the effectiveness of the Bapenda organization can be measured through several main aspects as stated by Gibson (1985), namely production, efficiency, satisfaction, adaptation, and organizational development. Production is related to achieving tax revenue targets, efficiency reflects the optimization of resources in the collection process, satisfaction shows the extent to which stakeholders receive good service, adaptation refers to the organization's ability to adapt to changes in policies or systems, and organizational development is related to innovation and increasing human resource capacity.

In the management of Rural and Urban Land and Building Tax (PBB-P2), the effectiveness of the Bapenda organization is the main factor in ensuring that the tax collection mechanism runs optimally. This includes aspects of planning, supervision, service to taxpayers, and the application of technology in the tax administration system. Therefore, this study will examine the extent to which the effectiveness of the Bekasi Regency Bapenda organization is in optimizing PBB-P2 to increase PAD and identify factors that support and hinder this effectiveness. :

a) Produksi

The production sub-dimension in the effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) organization focuses on achieving the target of Rural and Urban Land and Building Tax (PBB-P2) as one of the sources of Regional Original Income (PAD). Production in this context refers to how much tax revenue has been collected, the effectiveness of the collection process, and the increase in the number of taxpayers who comply with making payments. The success of production in Bapenda is not only determined by the targets that have been set, but also by the quality of strategic planning, coordination between work units, and optimization of a technology-based tax administration system. In practice, achieving maximum production depends on several main factors, such as the validity of taxpayer data, the effectiveness of the collection system, responsiveness in handling taxpayer complaints, and strategies for increasing public awareness of the importance of paying regional taxes.

In this study, interviews with various stakeholders in the Bekasi Regency Bapenda environment revealed that production effectiveness is greatly influenced by the accuracy of tax object and subject data, because invalid data can cause errors in tax determination and hinder the achievement of revenue targets. In addition, the collection process and supervision of taxpayer compliance are major challenges in increasing production. Several obstacles that often arise in the tax collection

process include the lack of public awareness in fulfilling tax obligations, delays in payment, and taxpayers who avoid their obligations. Therefore, the role of field officers in collection and socialization is very important to ensure that taxpayers understand their responsibilities and get convenience in the payment process.

Production in the context of organizational effectiveness refers to the extent to which the organization is able to achieve the results or output that have been set in accordance with the planned targets. In the management of Rural and Urban Land and Building Tax (PBB-P2), the production sub-dimension focuses on achieving tax revenue realization, increasing the number of registered taxpayers, and optimizing efficient and timely tax collection.

In addition to internal organizational factors, the effectiveness of production in collecting PBB-P2 is also influenced by the use of technology in the taxation system. Digitalization of the tax payment system through online channels, data integration with other agencies, and the development of regional tax applications contribute to increasing production efficiency by reducing administrative constraints and accelerating the tax transaction process. With a more integrated system, the delivery of information to taxpayers becomes more effective, transparency in payments increases, and the potential for revenue leakage can be minimized. However, although the application of technology has had a positive impact, the challenge that is still faced is the adoption of technology by the community which is not yet fully evenly distributed, especially among taxpayers who are still accustomed to conventional payment methods.

Overall, the production sub-dimension in the effectiveness of the Bekasi Regency Bapenda organization shows that the success of achieving the PBB-P2 target is highly dependent on the integration between planning strategies, optimization of human resources, utilization of technology, and increasing taxpayer awareness. By improving these aspects, the effectiveness of production in tax collection can continue to be improved to support the sustainable increase in PAD (Liando, 2013)

b) Efficiency

In the sub-dimension of efficiency in the effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) organization, it focuses on how resources—both human, technological, and financial—are used optimally to achieve the target of Rural and Urban Land and Building Tax (PBB-P2) revenue with minimal cost, time, and energy without sacrificing service quality. Efficiency in PBB-P2 management reflects the extent to which the organization is able to carry out the tax collection process with procedures that are fast, systematic, and free from waste of resources, and ensure that services to taxpayers can be carried out easily and accurately.

In this study, interviews with various stakeholders in the Bekasi Regency Bapenda environment revealed that efficiency in collecting PBB-P2 is influenced by the level of accuracy in taxpayer data collection, the effectiveness of the tax administration system, the speed in completing the collection process, and the ease of taxpayer access to tax services. One of the main challenges in increasing efficiency is that there is still data on tax objects and subjects that is not fully valid, which causes errors in determining tax values and hinders the collection process. Therefore, periodic data updates and integration are crucial steps in increasing the efficiency of tax administration.

In addition to administrative aspects, efficiency is also determined by the use of technology in the taxation system. Digitalization of tax payments through online channels has made it easier for taxpayers to make flexible payments without having to come directly to the tax office, thus saving

time and energy. The use of information systems and integration with banking and digital payment applications also contribute to accelerating the tax transaction process and minimizing the risk of late payments. However, the challenge that is still faced is the low level of digital literacy among some taxpayers, so that many still rely on manual payment methods, which ultimately slows down the collection process.

In addition, efficiency in collecting PBB-P2 is also influenced by the allocation of human resources in the tax service system. A clear organizational structure and division of tasks in Bapenda play a major role in ensuring that each work unit functions optimally without any overlap or waste of manpower. The placement of appropriate field officers in handling tax collection and optimization of employee performance monitoring and evaluation mechanisms are important factors in increasing operational efficiency.

Thus, efficiency in the effectiveness of the Bekasi Regency Bapenda organization in collecting PBB-P2 can be improved through strengthening the accurate data-based administration system, accelerating the tax digitalization process, increasing human resource capacity, and simplifying tax payment procedures for taxpayers. With these steps, Bapenda can optimize tax revenues with more effective and efficient use of resources, so that the contribution to increasing Regional Original Income (PAD) is maximized

c) Satisfaction

The satisfaction sub-dimension in the effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) organization focuses on the level of satisfaction of stakeholders, especially taxpayers, with the services provided in the process of collecting Rural and Urban Land and Building Tax (PBB-P2). This satisfaction reflects how taxpayers experience paying taxes, ease of accessing tax information, transparency in administrative procedures, and the quality of services provided by Bapenda. A high level of satisfaction will have an impact on increasing taxpayer compliance, so that optimization of tax revenue can be achieved more effectively.

Based on in-depth interviews with various stakeholders at Bapenda Bekasi Regency, taxpayer satisfaction with PBB-P2 collection services is influenced by several main factors, including: ease of payment procedures, clarity of tax information, responsiveness of officers in handling complaints, and the application of technology in the tax system. In terms of ease of procedure, most taxpayers consider that a flexible tax payment system—either directly through the tax office or through a digital platform—increases their convenience in fulfilling their tax obligations. However, there are still obstacles for taxpayers who do not understand the digital payment mechanism or who experience technical obstacles in using the regional tax application.

In terms of clarity of information and transparency, taxpayers expect more effective delivery of information regarding payment schedules, sanctions for delays, and tax adjustment mechanisms. Some taxpayers are still confused in understanding the details of their tax bills, especially regarding changes in tax values due to updating tax object data. Therefore, the role of tax socialization and education is important in increasing taxpayer satisfaction, especially through the use of digital media, tax seminars, and direct services at the tax office.

In terms of officer responsiveness, taxpayer satisfaction is also influenced by how tax officers handle complaints, questions, and administrative obstacles faced by taxpayers. Taxpayers tend to be more satisfied when they get quick and precise solutions to the problems they face, whether related to errors in tax data, obstacles in payment, or filing tax objections. Therefore, increasing

the capacity and competence of tax officers in providing friendly, professional, and solution-oriented services is a key factor in increasing public satisfaction.

In addition, the application of technology in the tax service system is also an important factor in influencing taxpayer satisfaction. Digitalization of the payment system through applications and banking channels has provided convenience, but there are still challenges in infrastructure readiness and the ability of the public to access digital services evenly. Therefore, the development of more user-friendly digital services and assistance for taxpayers who are not yet familiar with technology are strategic steps to increase satisfaction in tax services.

Overall, satisfaction in the effectiveness of the Bekasi Regency Bapenda organization can be increased through simplification of tax payment procedures, more transparent delivery of information, improving the quality of tax officer services, and strengthening the digital system in tax administration. With improvements in these aspects, the level of taxpayer compliance can increase, so that optimization of PBB-P2 receipts as part of Regional Original Income (PAD) can run more effectively and sustainably.

d) Adaptation

The adaptation sub-dimension in the organizational effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) focuses on the organization's ability to adapt to policy changes, technological developments, and social and economic dynamics that affect the Rural and Urban Land and Building Tax (PBB-P2) collection system. Adaptation is a key factor in ensuring that the regional taxation system remains relevant, responsive, and able to overcome various challenges that arise in its implementation.

From the results of interviews with various stakeholders at the Bekasi Regency Bapenda, it was found that the organization's ability to adapt is influenced by several main factors, namely flexibility in responding to changes in tax policy, utilization of technology in the taxation system, and the ability to face social and economic challenges that affect the level of taxpayer compliance.

In terms of policy changes, Bapenda must be able to adapt to tax regulations that continue to develop, both at the national and regional levels. For example, there are changes in tax rates, regulations regarding tax incentives for people affected by the economic crisis, and policies related to updating regional tax data. The ability to adjust the tax administration system to applicable regulations is crucial so that there are no obstacles in tax collection that can impact the realization of Regional Original Income (PAD).

In addition, in the digital era, the use of technology is an important aspect in organizational adaptation. The Bekasi Regency Bapenda has developed various digital innovations, such as the use of regional tax applications, online-based payment systems, and integration of tax data with other agencies. This step aims to increase efficiency in tax collection and provide convenience for taxpayers in making payments. However, the challenges that are still faced are the unequal digital literacy of the community and the technological infrastructure that needs to be continuously improved, especially in ensuring that the system implemented can run optimally without significant technical constraints.

In facing social and economic challenges, organizational adaptation can also be seen from how Bapenda responds to the conditions of taxpayers who have difficulty paying taxes due to economic factors, such as the impact of the pandemic, inflation, or changes in business conditions. To overcome this, various tax incentive and relaxation programs have been implemented, such as extending the payment deadline, eliminating late fines, and tax amnesty programs. This step shows

that Bapenda is not only oriented towards achieving tax revenue targets, but also considers community welfare and the sustainability of the regional economy.

Adaptation can also be seen in the socialization and communication strategies carried out by Bapenda in increasing taxpayer awareness. In facing the challenge of low tax compliance rates, Bapenda continues to strive to adapt more effective socialization methods, such as the use of social media, digital campaigns, and tax education through community forums and the business sector. By adjusting this communication strategy, Bapenda can reach more taxpayers and increase their awareness of tax obligations.

Overall, the effectiveness of the Bapenda Bekasi Regency organizational adaptation in collecting PBB-P2 is determined by the ability to respond to policy changes, optimal use of technology, strategies in dealing with socio-economic dynamics, and the effectiveness of tax communication and socialization. By increasing adaptation capacity, Bapenda can ensure that the regional taxation system continues to run efficiently, sustainably, and in line with developments, so that contributions to increasing PAD can continue to be optimized.

e) Organizational Development

The sub-dimension of organizational development in the effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) focuses on efforts made to improve the capacity, quality, and competitiveness of the organization in optimizing the collection of Rural and Urban Land and Building Tax (PBB-P2). Organizational development is an important aspect in ensuring that the regional taxation system can continue to adapt to evolving challenges, both in terms of regulation, technology, human resources, and services to the community.

From the results of interviews with various stakeholders at the Bekasi Regency Bapenda, organizational development in the context of optimizing PBB-P2 can be seen from several main aspects, namely increasing human resource capacity, innovation in the taxation system, improving organizational governance, and collaboration strategies with other stakeholders.

1. Increasing Human Resource Capacity

The quality of organizational performance is highly dependent on the competence of the human resources who manage it. Therefore, organizational development at the Bekasi Regency Bapenda is carried out through training programs and improving employee competence. Some of the training provided includes regional tax management techniques, utilization of technology in tax administration, and improving public service skills for tax officers. The goal is for Bapenda employees to have deeper knowledge of the modern taxation system and be able to provide more effective services to taxpayers.

In addition, capacity building also includes refreshing organizational leadership, where job rotation, performance evaluation systems, and reward mechanisms for high-performing employees are part of the organizational development strategy to ensure that performance remains optimal and does not stagnate.

2. Innovation in the Taxation System

In the digital era, organizational development is not only limited to the human resources aspect, but also to the transformation of taxation systems and procedures. Bapenda Bekasi Regency has made various innovations in the tax collection system, such as the use of regional tax applications, digitalization of payment systems, and the development of a more accurate and integrated taxpayer

database. These steps aim to increase efficiency in tax administration, minimize errors in data collection, and provide easier access for taxpayers in fulfilling their obligations.

However, in implementing this innovation, the main challenge faced is the readiness of the community to adopt new technology and the need for more equitable digital infrastructure. Therefore, organizational development in terms of technology must be balanced with educational programs for taxpayers and increased system security to prevent data leaks or misuse of information.

3. Improvement of Organizational Governance

The effectiveness of PBB-P2 management also depends heavily on the quality of governance within the organization. Bapenda Bekasi Regency continues to improve internal regulations, optimize SOPs (Standard Operating Procedures), and improve the performance monitoring and evaluation system to ensure that the entire process runs in accordance with the principles of accountability, transparency, and efficiency.

In addition, better governance also includes improving coordination between fields within Bapenda, so that there is no overlapping of tasks and each work unit can function more optimally. With a periodic evaluation mechanism and a more structured reporting system, Bapenda can ensure that all policies implemented run according to the established plan.

4. Collaboration Strategy with Stakeholders

Organizational development cannot run in isolation, but requires synergy with various stakeholders, both within the government and with the community. In the context of optimizing PBB-P2, Bapenda Bekasi Regency has collaborated with banks, digital payment service providers, and other agencies such as the Population and Civil Registration Service (Disdukcapil) and the National Land Agency (BPN) to ensure that the tax system is more integrated and the data used is more valid. In addition, collaboration is also carried out with academics, the media, and taxpayer associations in order to conduct broader tax socialization and education. With this approach, it is hoped that taxpayer compliance can increase, and public understanding of the importance of paying taxes can be more optimal.

CONCLUSION

In conclusion, the effectiveness of the Bekasi Regency Regional Revenue Agency (Bapenda) organization in optimizing Rural and Urban Land and Building Tax (PBB-P2) to increase PAD is greatly influenced by five main aspects: production, efficiency, satisfaction, adaptation, and organizational development. Achieving tax revenue targets depends on the effectiveness of systematic data collection and collection. Efficiency is achieved through the use of technology and optimization of resources, although infrastructure and digital literacy challenges remain. Taxpayer satisfaction is influenced by the ease of procedures and responsiveness of officers. The ability to adapt to changes in policy and technology is the key to a smooth tax system, while organizational development through increasing human resource capacity, innovation, and collaboration between stakeholders strengthens the basis for more effective and sustainable tax management.

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