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ANALYSIS OF PROMOTION MIX ELEMENTS: A CASE STUDY OF E-SPPT BY BOGOR CITY REGIONAL REVENUE AGENCY

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Abstract

This research focuses on revealing the promotion mix strategy implemented by BAPENDA Bogor City in socializing e-SPPT PBB and identifying obstacles to implementing the promotion mix in the e-SPPT PBB service. This research uses a qualitative approach with a case study type. The method is used to collect evidence through interviews, documentation, and observation. Interviews were conducted with six informants, namely three sources from internal parties and three sources from taxpayers. To validate the data, the source triangulation technique was used. The research results show that the activity of promoting e-SPPT PBB to taxpayers has been implemented through four of the six promotion mixes described by Belch and Belch (2021), namely advertising, internet marketing, direct marketing, and personal selling. Meanwhile, several obstacles were found, namely the lack of intensity of the socialization techniques that had been used, so that they had not been able to reach all taxpayers. Suggestions to related agencies are to add other socialization or promotional strategies, such as strengthening public relations through publicity and holding events, so that they can increase awareness and encourage taxpayers to pay tax.

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INTRODUCTION

Tax is a form of income from a country that is levied on taxpayers (WP) from many sectors, including entertainment, residence, business and so on. Apart from being managed by the state, taxes are also managed by each region at the provincial and district/city levels through the Regional Revenue Agency (BAPENDA). One of them is BAPENDA Bogor City. According to data from the Bogor City BAPENDA website (2013), the revenue realization target for Bogor City from 2020-2022 continues to decline. The revenue target in 2022 is IDR 754,175,900, - which has increased from previous years, apparently does not indicate actual revenue increases.

Table 1. Bogor City Tax Revenue Data

Year	Acceptance Target (Rp)	Realization (Rp)	Realization Target (%)
2020	Rp. 440.000.000.000	Rp. 509.039.468.746	115,69%
2021	Rp. 565.600.000.000	Rp. 624.784.886.145	110,46%
2022	Rp. 754.175.900.000	Rp. 744.960.592.537	98,78%

Source: Processed data (2024)

From the results of an interview on March 24 2023 with the Head of the Regional Tax Data Collection Sub Division of BAPENDA Bogor City, Sisco Hendrayuwono, explained that the main obstacle experienced by BAPENDA Bogor City was the lack of socialization carried out to Taxpayers regarding the Electronic Tax Return. Based on electronics, SPPT can be easily accessed by every Taxpayer who wants to pay taxes. Head of BAPENDA Bogor City, Deni Hendana, via the official Bogor City government website, explained that e-SPPT is one of the service innovations at BAPENDA, among several innovations developed during the pandemic in order to further reduce interactions without reducing services, and even improve services (Bogor City Government , 2022).

E-SPPT (Electronic Notification of Tax Due) is a form of decision letter issued by the Tax Service Office (KPP) in electronic form regarding taxes owed during one tax year (DJPK Ministry of Finance, 2023). SPPT is regulated in Law No. 12 of 1994, which specifically regulates land and building tax (PBB). SPPT is a document that shows the amount of debt for PBB that must be repaid by the taxpayer (WP) at the specified time. Buildings included in PBB tax objects include toll roads, swimming pools, luxury fences, sports venues, shipyards, docks, luxury parks, houses, and other facilities that provide

benefits. Apart from that, PBB within the city or regional scope is also categorized as a business tax. Business taxes consist of several taxes that can be levied, including hotel tax (10%), restaurant tax (10%), advertisement tax (25%), entertainment tax (35%), parking tax (25%), and ground water tax (20%).

E-SPPT in regions is regulated by the Regional Revenue Agency (BAPENDA) in each region. Based on electronics, SPPT can be easily accessed by every taxpayer (WP) who wants to pay taxes. The socialization of e-SPPT PBB service innovation was carried out by BAPENDA Bogor City through various media, including the Instagram account @bapendakotabogor, YouTube bapenda kotabogor, and the website <https://layanan-bapenda.kotabogor.go.id/>. BAPENDA Bogor City also has programs that can make it easier for people to pay taxes, one of which is a mobile program (mobling) that aims to visit taxpayers (WP), especially Land and Building Tax (PBB), directly to every sub-district and sub-district in Bogor City. However, the various media and programs that have been implemented are not accompanied by sustainable outreach regarding PBB e-SPPT services, so there are still many taxpayers (WP) who do not pay taxes.

Socialization, or in this case, promotion, according to Belch and Belch (2021), is defined as the coordination of all efforts made by sellers to organize information and persuasion media aimed at selling goods and services or promoting an idea. The basic methods used to achieve company communication goals are called the promotion mix. There are six elements of the promotional mix: advertising, direct marketing, internet marketing, sales promotion, publicity or public relations, and personal marketing.

First, advertising is defined as any form of paid, non-personal communication about a product, service, idea, or organization. Paid here means that space and time as media for advertising messages generally have to be purchased. Meanwhile, non-personal means that advertising involves mass media such as electronic media (TV, radio) and print media (magazines and newspapers), which convey messages to a group of individuals simultaneously. Advertising has an important role in building company or brand equity because it is able to provide information to consumers and influence their perceptions. Apart from that, advertising also aims to create a profitable and unique image for a brand and will later be able to encourage sales (Belch and Belch, 2021).

Second, direct marketing is direct communication with specific customers and prospects via mail, email, telephone, or the internet to solicit their feedback or

participation in dialogue is referred to as direct marketing. The emergence of "Big Data" has given marketers the opportunity to learn more about consumers and develop more personal and relevant marketing communications (Kotler & Keller 2016). The three characteristics of direct marketing are: first, personal, which is related to personal information, such as facts, points of view, and experiences, which can be stored in a fairly large database and included in personal messages. Second is proactive, where the marketing division can attract consumer attention, educate customers, and add calls to action. And the third character is complementary, which are product details included to support other marketing messages, especially in terms of e-commerce such as catalogues or brochures.

Third is internet marketing. Over the last decade, humans have experienced the most dynamic changes, especially in the fields of technology and communication. Interactive communication through digital media and the internet continues to develop. Interactive media allows for a two-way communication flow, and information content can be received in real time. The internet and social media have also changed the way companies do business and how they communicate with users and clients. Every day, many consumers have access to company-owned digital media such as websites and social networks such as Instagram, YouTube, Facebook, and X (Belch and Belch, 2021). According to Kotler & Keller (2016), internet marketing is divided into three characteristics, namely: 1) rich, information or entertainment can be provided as much or as little as consumers want; 2) interactive, information can be changed or updated depending on the person's response; and 3) up-to date, messages can be prepared very quickly and distributed via social media channels.

Fourth is sales promotions. Sales promotions are a company's marketing communications efforts designed to add value, entice customers to make purchases, and increase short-term sales value. (Morissan, 2010). Sales promotion is a form of short-term incentive to encourage consumer curiosity about purchasing a product or service, using tools such as coupons, contests, premiums, and the like to attract a stronger and quicker response from buyers, including short-term effects such as highlighting product offers. and improving flagging sales (Kotler & Keller 2016).

Fifth, publicity or public relations. Companies must interact continuously with their stakeholders, especially the public. The public here refers to groups that may have a

real interest in or influence over the company's capacity to achieve its goals. Public relations (PR) is an umbrella term for a number of initiatives designed to improve or maintain the reputation of brands and companies. Most companies have a public relations division that tracks how the public perceives them and disseminates news and communications to foster goodwill (Kotler and Keller, 2016).

Sixth is personal selling. Kotler and Keller (2016) explain personal selling as face-to-face interaction with one or more potential buyers for the purpose of making presentations, answering questions, or getting orders. Personal selling is the most effective tool in the later stages of the buying process, especially in building buyer preferences, beliefs, and actions (Kotler & Keller 2016:597). Three important qualities in personal selling include 1) customized, where the message can be designed to appeal to each individual; 2) relationship-oriented, namely personal sales relationships that can start from actual sales relationships to deep personal friendships; and 3) response-oriented, where buyers are often given personal choices and encouraged to respond immediately.

Meanwhile, Shimp (2014) suggests that promotional activities consist of all marketing activities aimed at encouraging the purchase of a product quickly or in a short time. The promotional mix carried out for the purpose of achieving integrated marketing communications can be implemented through nine elements: advertising, direct marketing, interactive marketing, sales promotion, publicity and public relations, personal selling, word-of-mouth marketing, events and experiences, as well as communication at the point of purchase. Kotler and Keller (2016) added that promotion is a method of communication carried out by a company to consumers or the target market that aims to convey information about a product or company so that consumers want to buy it. In promotion, there are several tools or elements used to carry out communication, which are referred to as the promotional mix. According to Saladin (2011) and Assauri (2010), the promotional mix is one of the elements in the marketing mix that is used to inform, persuade, and remind people about the company's products, which is the best strategic combination of promotional elements. To obtain effective promotional results, companies need to determine in advance what promotional elements or ingredients should be used and how to combine them to achieve optimal results.

Research by Latifah and Basuki (2021) and Emelda (2022) suggests that the use of a promotional mix influences the sustainability of the products being sold. Research from Ambarita and Vanel (2022) shows that the promotional mix implemented at Andjani Indonesia Semarang through advertising, sales promotions, public relations, personal sales, and direct marketing succeeded in increasing sales during the pandemic. However, research by Zahra et al. (2022) states that difficulties in implementing the promotional mix carried out by each agency or company cause a lack of customer interest in using the product. Facts show that not all companies or agencies use the entire promotional mix. This is done for several reasons, including resource factors, both human resources and financial resources, in managing all elements of the promotion mix effectively. Then, the suitability of the promotional mix elements with marketing objectives and target markets.

The existence of this research gap is due to the aim of the researcher to identify the implementation of socialization with the promotion mix strategy that has been carried out on the e-SPPT PBB service and the obstacles faced in implementing this promotion in BAPENDA Bogor City. This promotional mix strategy is also relevant not only for companies in communicating their products to consumers but can also be implemented by government agencies in socializing their services to the wider community, or in this case, to taxpayers. Therefore, this research takes the title Analysis of Promotion Mix e-SPPT PBB BAPENDA Bogor City.

METHOD

This research uses a qualitative approach with a case study type, and the research object is e-SPPT (Electronic Notification of Tax Due) for Land and Building Tax (PBB). The research location is in the Regional Tax Data Collection Sub Division of BAPENDA Bogor City, which is located on Pemuda Street Number 31, RT.01/RW.06, Tanah Sareal Village, Tanah Sareal District, Bogor City, West Java. The research informants came from 3 (three) internal employees and 3 (three) taxpayers (WP), as follows.

Research data collection used primary data sources through interview techniques conducted with selected informants, direct observation and documentation through field studies, as well as evidence obtained from various tools and means used in the e-SPPT of PBB socialization activities by BAPENDA Bogor City. Apart from that, secondary data sources were obtained from tax product profiles and supporting documents such as the

BAPPENDA Bogor City website, reference books, and scientific articles. The analysis process in this research refers to the data analysis method according to Miles and Huberman (2014), including the stages of data presentation, data reduction, data verification, and drawing conclusions.

Table 2. Previous research

Informant	Position	Age	Code
Sisco Hendrayuwono, S.Kom	Head of the Regional Tax Data Collection Sub Division of BAPENDA Bogor City	44 Years old	Internal Informant 1 (II1)
Asep Kartiwa, S.Sos	Regional Tax Data Collection Sub Division Staff, BAPENDA, Bogor City	53 Years old	Internal Informant 2 (II2)
Roman	Regional Tax Data Collection Sub Division Staff, BAPENDA, Bogor City	55 Years old	Internal Informant 3 (II3)
Firdaus, SH	Restaurant Taxpayers	57 Years old	External Informant 1 (EI1)
Ratih Sartiningsih	Restaurant Taxpayers	55 Years old	External Informant 2 (IF2)
M. Yusuf Yakub	House Taxpayer	53 Years old	External Informant 3 (EI3)

Source: Processed Data (2024)

RESULTS AND DISCUSSION

Promotion is a method of communication carried out by a company to customers or target markets that aims to convey information related to the products or services offered by the company so that customers are willing to buy them (Kotler and Keller, 2021). According to Tjiptono (2015), the promotion mix is defined as various methods for communicating service benefits to potential and actual customers. Implementation of e-SPPT socialization or promotion services to Taxpayers is the responsibility of the Bogor City BAPENDA Regional Tax Data Collection Sub-Section. According to Belch and Belch (2021), there are six elements of the promotion mix: advertising, direct marketing, internet marketing, sales promotion, publicity, and personal selling. Meanwhile, The Regional Tax Data Collection Sub-Section of BAPENDA Bogor City has still only implemented four elements of the six elements of promotion mix, including advertising, internet marketing, direct marketing and personal sales.

Table 3. Data Collection from Interviews with Internal Informants

Question	II1	II2	II3
What techniques and media are used to socialize E-SPPT?	<i>“Bentuknya ya berupa iklan si paling di reklame atau koran kan, terus di sosmed kita punya ig sama youtube, terus ada juga kita memberikan sosialisasi langsung di lapangan sekalian dengan ngasih surat tagihan pajak.”</i>	<i>“Iklan paling di sosmed, pakai reklame, sama di koran, contohnya si yang bapak tahu cuman instagram kalau sosmed, soalnya bapak juga kan main instagram. Sama paling kan kayak bapak ke lapangan ngasih-ngasih surat tagihan. Sama paling kan biasanya bapak kasih tahu kalau ada orang yang gak ngerti pake website LAPAK ON buat bayar.”</i>	<i>“Yang tadi itu dari reklame sosialisasi tuh : Ayo bayar pajak ceunah, terus koran, sama sosmed kenceng tuh, terjun ke lapangan, udah itu aja.”</i> <i>“Kalau iklan atau sosialisasi si dari kegiatan-kegiatan yang dilakuin sama BAPENDA ya, contohnya seperti mobling (mobil keliling). Ya paling ketemuan sama wajib pajak di lapangan. Medsos juga kita sosialisasi, koran juga, reklame juga kita pernah, malah sekarang kan lagi diskon tuh sampai desember. Udah si paling itu aja.”</i>
What is the purpose of using those technique?	<i>“Tujuan kita pakai itu ya mungkin sekarang kan zaman sudah serba hp, jadi diharapkan bisa terpromosikan apa yang kita punya, itu yang pertama, dan yang kedua biar gak ketinggalan zaman aja.”</i>	<i>“Yang pastinya biar tersampaikan ke masyarakat aja kalau kita punya banyak akses.”</i>	<i>“Tujuannya itu jadi tersosialisasi dengan baik apa yang diinginkan.”</i>
What media are used to socialize E-SPPT?	<i>“Media sosialisasi yang kita pajak biasanya yaa pakai sosmed, soalnya kita kan tahu betapa derasnya arus sosmed di kalangan kita. Dari sosmed ini paling kita ngegunain Instagram sama Youtube. Kalau mau aksesnya paling di websitenya BAPENDA.”</i>	<i>“Yaa yang tadi bapak bilang, medsos yang bapak tahu cuman lewat instagram dit, selebihnya paling kalau mau akses sama bayar-bayar pajak paling lewat website BAPENDANYA langsung gitu dit.”</i>	<i>“Medsos paling kan kita tahunya, waktu itu kaya kalian bikin tiktok promosi apa tuh waktu itu, yaa paling lewat instagram aja si sama youtube. Selebihnya pake yang SIPDEH dan lain-lain itu dit yang buat verifikasi segala macem lewat website BAPENDA.”</i>
What programs are used to socialize E-SPPT?	<i>“Alat kalau kita terjun ke lapangan biasanya memakai surat, soalnya kalau kita terjun ke lapangan biasanya sebulan sekali kan, nah itu biasanya kita pakai surat sekalian ngasih ke WP yang belum bayar pajak. Istilahnya surat teguran.”</i>	<i>“Pakai surat kalau ke lapangan biasanya kan surat. Kalau presentasi pake hp, ya kitu bapak mah. Buka hp terus dikasih tau cara-caranya.”</i>	<i>“Bapak pake hp aja, buat buka website sama segala macem.”</i>

Are there any obstacles in socializing the E-SPPT service to taxpayers?	<p>“Dari kendala alat, saya gak tau ya soalnya kan saya mah gak turun kelapangan. Paling kaya Pak Askar, atau Bang Zul itu sering ngomong masalah website yang memang kadang susah di akses.”</p> <p>“Kalau dalam menyampaikan sosialisasi paling masih banyak petugas kita yang emang belum ngerti juga masalah terkait cara penggunaan E-SPPT itu sendiri”</p>	<p>“Kendala dari alat paling itu aja website yang kalo bapak buka suka susah.”</p> <p>“Banyak Wajib Pajak (WP) yang emang bandel, kaya waktu itu kita kan lagi ngasih surat, malah kita dibentak sama dia kan. Dari situ kan susah ngasih sosialisasi ke mereka.”</p>	<p>“Kendala yaa websitenya yang memang kadang susah di akses.”</p> <p>“Masih banyak yang gak terima sosialisasi. Kaya mereka males buat bayar pajak. Dari situ aja udah susah buat sampein sosialisasi.”</p>
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Source: Processed Data (2024)

Interviews were also conducted with informants from external parties (Three Taxpayers). The interview narrative was tailored to them but with the intent and purpose of obtaining the same input.

Table 4. Data Collection from Interviews with External Informants

Question	EI1	EI2	EI3
Have you ever heard about E-SPPT services before?	<p>“Kalau saya jujur belum pernah di sosialisasi kalau petugas pajak kesini. Kalau dia (petugas pajak) kesini paling ngasih surat doang.”</p>	<p>“Yaa saya sebelum tau bayar pajak lewat online, Saya di sosialisasi dulu sama mereka (petugas pajak). Saya di kasih tau cara-caranya dan akhirnya saya paham. Mereka biasanya pake hp dia buat nunjukin lewat mana aja gitu, terus caranya bayar gitu-gitu.”</p>	<p>“Kayaknya gak ada sosialisasi ke saya. Saya selama ini langsung bayar kesana dan gak tau kalau ada sosialisasi bayar pajak seperti itu.”</p>
Where do you find out information about E-SPPT services?	<p>“Saya tuh pernah dua kali kena surat tagihan bayar pajak karena waktu itu ekonomi saya kurang bagus jadi saya telat bayar pajak. Saya lupa bulannya bulan apa. Di dalam tagihan itu isinya ada bulan tunggakan dan jumlah yang harus dibayarkan.”</p>	<p>“Yaa itu yang saya tadi bilang, saya dapat info lewat ig, nah saya coba waktu itu bayar lewat tokped kalau gak salah, dan berhasil.”</p>	<p>“Saya biasa kalau bayar ya ke BAPENDA. Kalau gak bayar lewat Bank BJB.”</p>
What forms of promotion have you seen regarding E-SPPT services?	<p>“Saya pernah lihat iklan BAPENDA di koran. Selebihnya saya gak pernah iklan BAPENDA. Iklannya itu berbentuk ajakan tulisan dan gambar, kalau gak salah, Ayo membayar pajak, seperti itu.”</p>	<p>“Iklan dari BAPENDA paling saya lihat di reklame jalanan di Bogor ya, sama di Instagram saya sering lihat iklan sama banyak info yaa dari ig BAPENDA itu.”</p>	

Are there any obstacles in using the E-SPPT service?	<p>“Saya mah gak ngerti masalah e-commerce gitu, saya kalau bayar mah langsung ke sana paling, Kalau gak nyuruh orang buat ke BAPENDA. Jadi kalau masalah promosi lewat internet mah gak ngerti saya dan juga gak tau, soalnya saya kalau bayar tuh langsung ke kantor (BAPENDA).”</p> <p>“Yaa kalau dari saya si karena memang jarang atau gak pernah mengakses website BAPENDA, jadi mungkin kesulitan dalam hal ini masih kurang masuk di saya.”</p> <p>“Kendala dalam membayar paling kaya jauh kesannya jadi males, terus antriannya panjang, itu aja ya paling kalau kendala dalam bayar pajak.”</p>	<p>“Kesulitan banyak, seperti kadang tuh susah ngeakses websitenya teh. Kadang tiba-tiba error atau tiba-tiba susah dibuka. Tapi kalau akses sosmednya si aman-aman aja ya.”</p> <p>“Kalau pas bayarnya mungkin gak ada kendala ya soalnya saya sekarang udah bayar lewat tokped aja. Paling kendalanya itu aja si kaya buka akses website BAPENDAny. Kan di dalam websitenya itu kita bisa liat pajak kita berapa dan apa aja rinciannya, selebihnya gak ada kendala si kayaknya ya.”</p>	<p>“Pembayaran di e-commerce saya baru tau kalo bisa. Di medsos juga saya kan gak buka begituan.”</p> <p>“Kendalanya mungkin males aja kesannya, saya kan di Bogor Utara kan kalau BAPENDA di jalan pemuda itu kan Tanah Sareal masuknya. Karena males aja yang pertama. Yang kedua antriannya kadang bikin males.”</p>
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Source: Processed Data (2024)

After collecting data through interviews, observation and documentation as well as presenting the data as can be seen in Table 3 and Table 4, data triangulation was then carried out to confirm the data obtained by the researcher by re-matching the data obtained with actual conditions.

Table 5. Data Triangulation

Question	IIF1	IIF2	IIF3	EIF1	EIF2	EIF3
Promotion Mix Elements	- Advertising - Internet Marketing - Direct Marketing - Personal Selling	- Advertisi ng - Internet Marketing - Direct Marketing - Personal Selling	- Advertisin g - Internet Marketing - Direct Marketing - Personal Selling	- Advertising - Direct Marketing	- Advertisi ng - Internet Marketing - Personal Selling	- Direct Marketing
The Purpose of Using The Techniques	Awareness	Awareness	- Awareness - Call to Action		Improving the awareness of Taxpayers	
The channels or media	- Banners - Social Media (IG, Youtube, Website)	Social Media (Instagram & Website)	- Social Media (Instagra m, Apps, Website)	- Mail - Newspaper	- Instagram - E-commerce	- BAPENDA Office - Bank
The programs	- Outdoor Advertising - Direct mail	- Content Marketing - Direct Mail	- Digital Marketing	- Print media advertising - Field Socialization	- Outdoor Advertisi ng - Social Media Marketing	- Direct Socialization



- Face to Face Selling

The Obstacles	- Access the website - Lack of product knowledge from BAPENDA personnel	- Access the website - Taxpayers avoid taxes	- Access the website - Minimum public literacy of E-SPPT - Taxpayers avoid taxes	Minimum public awareness of E-SPPT service	Access the website	Minimum public awareness of E-SPPT service
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Source: Processed Data (2024)

The next stage of data validation is to triangulate the sources to correct the interview results to conditions in the field.

Table 6. Source Triangulation

Question	Interviews	Documentation	Observation
Promotion Mix Elements, Media and Programs	<ul style="list-style-type: none"> - Advertising - Internet Marketing - Direct Marketing - Personal Selling 	<p>Advertising:</p>  <p>Outdoor Advertising with Banner (antaranews.com, 2022)</p>  <p>Online Advertising from Instagram @bapendakotabogor (2023)</p> <p>Internet Marketing:</p>	<p>Advertising:</p> <ul style="list-style-type: none"> - Outdoor Advertising (Banners) - Online Advertising (Organic Social Media Advertising) <p>Internet Marketing:</p> <ul style="list-style-type: none"> - Instagram : Feed, Story, Highlight - Youtube : Content Marketing & Tutorial Video - Website : Display Ads & Tutorial Video <p>Direct Marketing:</p> <ul style="list-style-type: none"> - Mobling Program - Direct Mail <p>Personal Sales:</p> <ul style="list-style-type: none"> - Direct Socialization



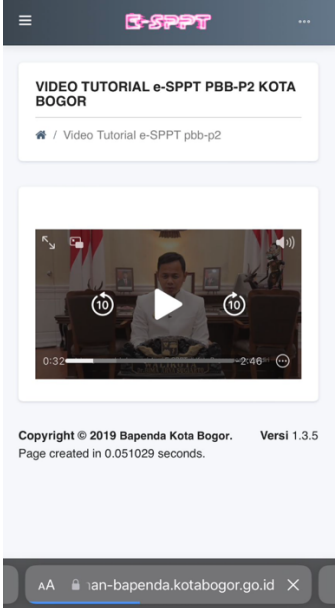


E-SPPT Service Information Instagram Story @bapendakotabogor (2024)



Content Marketing from Youtube bapenda kotabogor (2024)



Video Tutorial from Youtube bapenda kotabogor (2024)

		 <p>Video Tutorial from Website https://layanan-bapenda.kotabogor.go.id/ (2024)</p> <p><u>Direct Marketing:</u></p>  <p>Field Socialization to Taxpayers (2024)</p> <p><u>Personal Sales:</u></p>  <p>Direct Socialization to Taxpayers (2024)</p>	
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Source: Processed Data (2024)

From triangulation of data and sources, researchers obtained the results that in 2023-2024, the E-SPPT socialization or promotion program carried out by BAPENDA Bogor City implemented four of the six promotional mix elements as described by Belch and Belch (2021). The four programs include advertising, internet marketing, direct marketing and personal selling. Meanwhile, the publicity or public relation and sales promotion It can be said that it was not done optimally.

Promotion or socialization techniques using advertising are carried out through several media, including print media, namely newspapers, and outdoor advertising media (billboards). The aim of using advertising techniques is to increase taxpayer awareness that BAPENDA Bogor City has an innovative electronic tax payment letter service with various conveniences on offer. This promotional element is one of the most effective promotion known by external informant.

Meanwhile, internet marketing implemented by BAPENDA Bogor City is implemented in the form of social media marketing through various official platforms owned by the agency, including Instagram (@bapendakotabogor), Youtube (bapenda kotabogor), and the website <https://layanan-bapenda.kotabogor.go.id/>. The aim of using this internet marketing strategy through social media is none other than to reach the target taxpayers among the millennial generation and generation Z, who are active users of social media, and increase awareness of paying taxes. Several types of socialization techniques are used, namely by uploading Instagram Feeds, Instagram ads, and video tutorials to obtain e-SPPT via the website.

Direct marketing in socializing e-SPPT PBB is carried out by tax officers, who provide invoices directly to taxpayers (WP) as well as tax arrears letters. This technique is aimed at taxpayers who are not familiar with the use of digital media, such as one informant named Firdaus, SH., a 57-year-old restaurant owner. Apart from distributing invoices once a month, tax officers in the Regional Tax Data Collection Sub Division of BAPENDA Bogor City also carry out direct socialization of the use of e-SPPT PBB to Taxpayers (WP) through a mobling program that aims to visit Taxpayers (WP), especially Land Tax and Building (PBB), directly to every sub-district and sub-district in Bogor City. The aim of implementing this technique is so that taxpayers can directly practice how to obtain e-SPPT and can also make payments directly according to the guidance provided by tax officers through various online payments.

Based on the results of interviews, documentation and research observations, it is known that there are several obstacles experienced by the Bogor City BAPENDA Regional Tax Data Collection Subdivision in carrying out e-SPPT socialization to Taxpayers (WP), including low public awareness of E-SPPT service innovations and public literacy in access BAPENDA Bogor City digital media. So, up to now, non-electronic billing letters are still an alternative given to most taxpayers. Although this raises other obstacles, namely the difficulty of accessing taxpayer locations and collecting taxes.

Another obstacle for taxpayers who are informants in this research is that they have not fully received e-SPPT socialization. So there are still many taxpayers who pay PBB who come directly to the BAPENDA office and then complain about the busy payment queues. In fact, BAPENDA Bogor City has provided various online payment platforms to make it easier for taxpayers to pay PBB, such as through QRIS, marketplaces like Tokopedia, Shopee, Blibli, and Bukalapak, as well as at convenience stores such as Alfamart. and Indomaret. The lack of knowledge about this occurs partly due to the lack of integrated socialization between elements of the promotional mix, such as the lack of publicity on the official BAPENDA Bogor City website which provides consistent information regarding E-SPPT. It can be seen that the information on the website is only in the form of display ads and video tutorial.

In terms of the use of social media, it was found that there were several obstacles, especially in accessing websites. Frequent website bootloops are experienced by the database on the BAPENDA website. Therefore, in the future, hopefully BAPENDA Bogor City can develop its official website platform by advancing a more up-to-date system so that people can easily access it. On other platforms, such as Instagram and YouTube, it appears that there is no scheduled and intensive content posting socialization. So this causes a lack of awareness and engagement from the audience on these social media posts.

CONCLUSIONS AND SUGGESTIONS

From the research results, it can be concluded that the Regional Tax Data Collection Sub-Sector of BAPENDA Bogor City has implemented a promotion mix through four promotion or socialization techniques: advertising, social media marketing, direct marketing, and personal marketing. The first promotional strategy was carried out through advertising techniques using outdoor media (banners) and online media (organic social media ads). The purpose of advertising is to increase taxpayer awareness that currently the provision of tax-payable notices (SPPT) addressed to taxpayers (WP) uses electronic media, called E-SPPT. Second, socialization is carried out through official social media marketing such as Instagram, YouTube, and website, with the aim of attracting interest, especially among younger taxpayers, to pay taxes obediently. Thirdly, direct marketing is carried out using collection letters, which aim to encourage taxpayers to immediately pay taxes. And fourth, socialization is carried out through personal selling to related taxpayers with the aim of providing education and socialization for the E-SPPT. Meanwhile, the research found that the obstacles to socializing E-SPPT activities are limited media, especially websites, which still need further development to be able to provide easier access for both officers and taxpayers and a more effective and efficient payment mechanism for taxpayers.

Some suggestions recommended for BAPENDA Bogor City to increase awareness and compliance with paying taxes by taxpayers include: strengthening public relations through intense publicity on various official media platforms, such as the official website. Information regarding e-SPPT is still minimal to be found on the BAPENDA Bogor City website so content regarding this matter needs to be increased. Second, BAPENDA Bogor City can also hold events that can invite many people from Bogor City so that they can increase awareness and encourage taxpayers to pay taxes. Third, the implementation of the payment discount program for taxpayers if they have registered for E-SPPT can be re-enacted as was done in 2022. So it can encourage taxpayers who have minimal information about the E-SPPT service to immediately register with this service, which will certainly make tax transaction activities easier.

For further research, we suggest next research will enrich the findings by carrying out different approaches and types of research, such as mixed methods and comparative studies with BAPENDA in other cities and regions. Apart from that, further research also

can enrich the types of informants from various ages and professions. One of the limitations in this research is the average age of the informants who are classified as Generation X, where they have a disadvantage, namely being less active in digital media. Last but not least, researchers can use research objects that are different from the research objects used in this research such as in retail industry or another companies.

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