The Influence of Socialization and Service Quality on the Effectiveness of the E-Retribution Program at the Bukittinggi City Trade and Industry Service

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Abstract

This research stems from the problem of the ineffectiveness of the shop e-retribution program in Pasar Bawah Kota Bukittinggi. This is proven by data on the percentage of realization of shop levies which still has not reached its target or potential, namely realization in 2023 of 69.14%, in 2022 of 77.14%, and in 2021 of only 28.36%. The aim of this research is to determine the influence of socialization and service quality on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Service. The research method is associative research with a quantitative approach. Determination of the sample using purposive random sampling technique. The population is 560 shop levy payers in the Pasar Bawah, while the research sample is 233 respondents determined using the Slovin formula with an error rate of 5%.

The research results show (1) socialization has a positive and significant effect on the effectiveness of the e-retribution program with a sig of 0.000 and an Adjusted R Square value of 47.1% (2) service quality has a positive and significant effect on the effectiveness of the e-retribution program with a sig of 0.000 and a value of Adjusted R Square is 41.1% (3) socialization and service quality simultaneously have a positive and significant effect on the effectiveness of the e-retribution program with a sig of 0.000 and an Adjusted R Square value of 53.3%.

Keywords: Socialization, Service Quality, Program Effectiveness E-Levy

INTRODUCTIONS

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies states that regional taxes and levies have a significant role as a source of regional income that supports regional finances in the implementation of regional government. Based on this law, regional levies are defined as regional levies as payment for services or granting certain permits that are specifically provided and/or given by the regional government for the benefit of individuals or entities.

One of the levies that is the focus of this research is the shop levy at Pasar Bawah Kota Bukittinggi. The management of wholesale market and/or shop levies also implements an electronic system with the issuance of Bukittinggi Mayor Regulation Number 39 of 2020, in order to make it easier to manage the receipt of wholesale market and/or shop levies which include

three markets, namely Pasar Atas, Pasar Simpang Aur, and Pasar Bawah. However, in implementing the e-Retribution program there are several problems related to the not yet optimal realization of shop levies, especially at Pasar Bawah Kota Bukittinggi. The following is a table of realization of receipts from shop levies at Pasar Bawah Kota Bukittinggi:

Table 1 Realization of Shop Levy at Pasar Bawah (2021-2023)

Year	Shop Levy Potential (rupiah)	Shop Levy Realization (rupiah)	Percentage of Potential to Realization (%)
2021	1.060.649.200	300.810.404	28,36%
2022	1.060.649.200	818.216.790	77,14%
2023	999.579.600	691.089.610	69,14%

Source: Bukittinggi Department of Trade and Industry, 2024

Based on table 1 above, it can be seen that from 2021 - 2023 the realization of shop levies in Pasar Bawah has not yet 100% met its target or potential. This means that the e-retribution program is still less effective in Lower Market. According to Rahardjo (in Ropa, 2016) effectiveness is the extent to which program results are achieved, as well as the goals set. A result is said to be effective if it is in accordance with the previously planned plan. including applicable provisions.

The ineffectiveness of the e-retribution program indicates that there are obstacles or obstacles in collecting market levies electronically. In the results of previous research conducted by Yesica Handayani, et al in 2022 with the title "Implementation of E-Retribution Management Policy in Bukittinggi City", it was stated that wider outreach is needed to market traders in Bukittinggi City because some levy payers still do not know the provisions. provisions for electronic levy payments (Handayani et al., 2022). According to Widiyana (2020:46) explains that socialization is an effort to convey something, such as information, that was previously only known or owned by certain individuals or institutions to society or a wider audience.

Furthermore, based on the researcher's initial observations, several problems were found related to service quality. According to Dasman Lanin & Hermanto (2017), service quality itself is the result of evaluation and discrepancies between actual service performance and a person's expectations about the service. Problems related to the quality of service in the e-Retribution program include 1) an error occurred on the e-retribution site for almost two months since the beginning of February 2024 so that officers were unable to open the site 2) the office WiFi connection also often had problems. This can cause disruption in system access, delays in payments, and inconvenience for traders. 3) The limited number of officers in the field of market management, especially the retribution section, also affects the optimal quality of services provided because there are a large number of shops that must be managed and there are no officers in the field. market at every Bank Nagari office so that traders often queue and leave their shops for too long. 4) in an effort to improve service, based on Mayor Regulation Number 39 of 2020 it is written that electronic levy payments can be paid via e-channel and teller at Bank Nagari. However, until now traders have only been able to pay via Bank Nagari teller, while payments using e-channel were still not possible at the time this research was carried out. In fact, payments via e-Channel such as mobile banking, internet banking and mobile ATM can increase efficiency because they allow traders to make payments electronically without having to come directly to Bank Nagari.

RESEARCH METHODS

The type of research used is associative research and quantitative methodology which focuses on identifying the influence or relationship that exists between the independent variable and the dependent variable. Quantitative research focuses on analyzing data in the form of numbers or numeric data which is processed using statistical methods. The research was conducted at Pasar Bawah Bukittinggi City. The population is 560 shop levy payers in at Pasar Bawah, while the research sample is 233 respondents determined using the Slovin formula with an error rate of 5%. Data collection techniques are through the use of questionnaires and documentation. Questionnaire or questionnaire, namely distributing questionnaires to respondents using a Likert scale.

RESULT
Validity Test

Table 2 Validity Test Result

Variable	Item	R Table	R Count	Information
Socialization (X₁)	1	0,361	0,666	Valid
	2	0,361	0,579	
	3	0,361	0,573	
	4	0,361	0,630	
	5	0,361	0,531	
	6	0,361	0,551	
	7	0,361	0,638	
	8	0,361	0,524	
	9	0,361	0,686	
	10	0,361	0,681	
Service Quality (X₂)	1	0,361	0,534	Valid
	2	0,361	0,504	
	3	0,361	0,603	
	4	0,361	0,541	
	5	0,361	0,530	
	6	0,361	0,529	
	7	0,361	0,564	
	8	0,361	0,631	
	9	0,361	0,578	
	10	0,361	0,686	
Program Effectiveness (Y)	1	0,361	0,638	Valid
	2	0,361	0,708	
	3	0,361	0,704	
	4	0,361	0,532	
	5	0,361	0,613	
	6	0,361	0,586	
	7	0,361	0,596	
	8	0,361	0,509	
	9	0,361	0,563	

Source: Research Results, 2024

Based on table 2, it can be seen that all items in each research variable used, namely socialization (x1), service quality (x2) and program effectiveness (y) have valid results because each item has an Rcount that is greater than the Rtable.

Reliability Test

Table 3 Reability Test Result

Variable	Limit ∝	Cronbach Alpha Value	Information
Socialization (X₁)	0,7	0,803	Reliable
Service Quality (X₂)	0,7	0,768	Reliable
Program Effectiveness (Y)	0,7	0,787	Reliable

Source: Research Result, 2024

Based on table 3 of the reliability test results above, it was found that the Cronbach Apha value for the variables socialization (x1), service quality (x2) and program effectiveness (y) had a value of > 0.60. So it can be said that the instrument used is reliable and can be used for research purposes.

Normality Test

Table 4 Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		233
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	5,01177512
Most Extreme Differences	Absolute	,070
	Positive	,051
	Negative	-,070
Kolmogorov-Smirnov Z		1,064
Asymp. Sig. (2-tailed)		,208

a Test distribution is Normal.
b Calculated from data.

Source: Research Results, 2024

Normality testing is carried out to determine whether the data is normally distributed or not. Good data to use in research is data that has a normal distribution. Based on table 4 above, a significance value of 0.208 was found, where $0.208 > 0.05$, meaning that the residual value in this study was normally distributed.

Multicolinearity Test

Table 5 Multicolinearity Test Result

Variable	Colinearity Statistics		Information
	Tollerance	VIF	
Socialization (X1)	7,840	0,000	Multicolinearity Does Not Occur
Service Quality (X2)	5,606	0,000	Multicolinearity Does Not Occur

Source: Research Result, 2024

Based on table 5 above, it is found that VIF is below 10, and Tolerance is above 0.10. So it can be interpreted that in the regression model in this research there is no multicollinearity, because as is known, a good regression is one in which there is no multicollinearity between the independent variables.

Heteroscedasticity Test

Table 6 Heteroscedasticity Test Result

Variable	Sig.	Information
Socialization (X1)	0,257	Not occur Heteroscedasticity
Service Quality (X2)	0,673	Not occur Heteroscedasticity

Source: Research Result, 2024

Based on the results in table 6 above, the significance value for each independent variable is > 0.05. This indicates that the independent variables in this study do not experience symptoms of heteroscedasticity.

Linearity Test

Table 7 Linearity Test Result

Variable	Signifikansi Deviation from Linearity	Information
Program Effectiveness* Socialization	0,673	Linear
Program Effectiveness *Socialization	0,235	Linear

Source: Research Results, 2024

Based on table 7 above, it was found that the significance value of Deviation from Linearity for the two variables, namely socialization (x1) and service quality (x2), was > 0.05, which means that the two independent variables had a linear relationship with the dependent variable, namely program effectiveness (y).

Partial Test of the Effect of Socialization on Program Effectiveness

Table 8 Partial Test Result of the Effect of Socialization on Program Effectiveness

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	3,073	2,058		1,493	,137
	Socialization	,789	,055	,688	14,420	,000

a Dependent Variable: Program Effectiveness

Source: Research Results, 2024

Based on table 8 above, a significance value of 0.000 is obtained. A significance value of 0.000 means that the influence of socialization on program effectiveness can be trusted 100%. Apart from that, it was also found that the calculated t value of the socialization variable = 14.420 so that Tcount > Ttable, namely 14.420 > 1.970 with a significance value obtained of 0.000 where 0.000 < 0.05 so that the hypothesis Ha1 was accepted and Ho1 was rejected. This shows that there is an influence of socialization on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Department.

Table 9 Results of Socialization Contribution to Program Effectiveness

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,688(a)	,474	,471	5,355

a Predictors: (Constant), Socialization

Source: Research Results, 2024

Based on table 9, the Adjusted R Square value for the socialization variable is found to be 0.471. This shows that socialization has an influence of 47.1% on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Department. Based on table 8 above, a significance value of 0.000 is obtained. A significance value of 0.000 means that the influence of socialization on program effectiveness can be trusted 100%. Apart from that, it was also found that the calculated t value of the socialization variable = 14.420 so that Tcount > Ttable, namely 14.420 > 1.970 with a significance value obtained of 0.000 where 0.000 < 0.05 so that the hypothesis Ha1 is accepted and Ho1 is rejected, meaning that there is an influence of socialization on the effectiveness of the e-retribution program in Bukittinggi City Department of Trade and Industry.

Partial Test of the Effect of Service Quality on Program Effectiveness

Table 10 Partial Test Result of the Effect of Service Quality on Program Effectiveness

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	3,282	2,306		1,423	,156
	Service Quality	,774	,061	,843	12,756	,000

a Dependent Variable: Program Effectiveness

Source: Research Results, 2024

Based on table 10, a significance value of 0.000 was found. A significance value of

0.000 means that the influence of service quality on program effectiveness can be trusted 100%. Apart from that, it was also found that the calculated t value of the service quality variable = 12.756 so that Tcount > Ttable, namely 12.756 > 1.970 with a significance value obtained of 0.000 where 0.000 < 0.05 so that the Ha2 hypothesis was accepted and Ho2 was rejected. This shows that there is an influence of service quality on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Department.

Table 11 Results of the Contribution of Service Quality to the Effectiveness of the E-Retribution Program

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,643(a)	,413	,411	5,654

a Predictors: (Constant), Service Quality

Source: Research Results, 2024

Based on table 11, the Adjusted R Square value of the service quality variable is found to be 0.411. This shows that service quality has an influence of 41.1% on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Service.

Simultaneous Test of the Effect of Socialization and Service Quality on Program Effectiveness

Table 12 Simultaneous Test Result of the Effect of Socialization and Service Quality on Program Effectiveness

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6759,147	2	3379,574	133,389	,000(a)
	Residual	5827,350	230	25,336		
	Total	12586,498	232			

a Predictors: (Constant), Service Quality, Socialization
b Dependent Variable: Program Effectiveness

Source: Research Results, 2024

Based on table 12, a significance value of 0.000 was found. A significance value of 0.000 means that the influence of socialization and service quality simultaneously on program effectiveness can be trusted 100%. Apart from that, it was also found that the calculated F value = 133.389 so that F calculated > F table, namely 133.389 > 3.035 with a significance value obtained of 0.000 where 0.000 < 0.05 so that the Ha3 hypothesis was accepted and Ho3 was rejected. This means that simultaneously socialization and service quality have a positive and significant effect on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Service.

Table 13 Results of the Contribution of Socialization and Service Quality to the Effectiveness of the E-Retribution Program

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,733(a)	,537	,533	5,034

a Predictors: (Constant), Service Quality, Socialization

Source: Research Results, 2024

Based on table 13, the coefficient of determination or Adjusted R Square value is found to be 0.533. This shows that socialization and service quality simultaneously have an influence of 53.3% on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Service.

DISCUSSION

The Influence of Socialization on the Effectiveness of the E-Retribution Program

Socialization plays an important role in introducing and educating the public regarding the e-retribution program. Based on the results of the first hypothesis, the results obtained were that the socialization variable had a positive or significant effect on the program effectiveness variable. If socialization is carried out as fully as possible, the effectiveness of the e-retribution

program will be successful and can achieve the targets or potential that have been set. So the more frequently there is outreach about the e-retribution program to levy payers, especially shops in the Lower Market of Bukittinggi City, the understanding and participation of traders in participating in this program will also increase so that the levy income target can be obtained maximally.

According to Mc Shane (2009: 262) socialization is a communication activity that aims to create changes in the knowledge, mental attitudes and behavior of the target audience towards the reform ideas being offered. Effectiveness comes from the word "effective", which means the occurrence of an impact or desired effect in an action (Wesra, 1989: 149). According to Tangkilisan (2005) the concept of effectiveness is used to see the degree of achievement of goals or the success of an organization in achieving its goals. Mc Shane and Westra's theory has been tested through this research, through socialization there will be changes in public knowledge, especially shop traders who are required to pay shop levies at Pasar Bawah Kota Bukittinggi which will produce a positive impact by participating in the e-retribution program so that the program objectives can be achieved. Like Tangkilis' theory, effectiveness is useful for looking at the level of achievement of objectives, which is what determines whether a program is successful or not. Therefore, socialization regarding the e-retribution program must continue to be improved so that the effectiveness of the e-retribution program can be achieved to the maximum. The level of effectiveness of the e-retribution program can be seen by the percentage of achievement of the predetermined shopping levy targets.

The Influence of Service Quality on the Effectiveness of the E-Retribution Program

Service quality is another key factor that influences the effectiveness of the e-retribution program. Based on the results of the second hypothesis, the results obtained show that service quality has a positive and significant effect on the program effectiveness variable. From the research results, it can be seen that the quality of service provided by the Bukittinggi City Department of Trade and Industry has a significant influence on the effectiveness of the e-retribution program. This shows that the better the quality of service provided, the more effective the e-retribution program runs. This research is in line with the theory of Hasibuan (2016: 48) which states that effectiveness is a condition that shows the level of success of management activities in achieving goals including quantity, quality and timeliness. Based on this opinion, it can be interpreted that quality influences effectiveness. Fast, transparent and professional service will increase public trust and satisfaction in using the e-retribution program. On the other hand, services that are slow, non-transparent and less professional will reduce the level of public trust and participation. In this research, various indicators of service quality such as tangible (reliability), reliability (responsiveness), assurance (guarantee), empathy (empathy) and the responsiveness of officers in handling complaints and questions from the public were proven to have a positive correlation with the effectiveness of the e-retribution program. Therefore, improving service quality needs to be the main focus in efforts to increase the effectiveness of the e-retribution program.

The Influence of Socialization and Service Quality on the Effectiveness of the E-Retribution Program

Based on the results of the third hypothesis, the results obtained were that the variables of socialization and service quality had a positive or significant effect on the program effectiveness variable. This is proven through data processing using SPSS software, where the influence of socialization and service quality variables on program effectiveness can be seen in the Adjusted R Square value of 0.533. This shows that the service quality variable contributes 53.3% to program effectiveness at the Department of Trade and Industry. Bukittinggi City. Based on the results of distributing the questionnaire, data

was obtained that showed the results of the F test were 133.389 with Ftable of 3.035, which means Fcount > Ftable with a Sig value. 0.000 < 0.05, it can be concluded that there is a significant influence of socialization variables and service quality on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Service.

This shows that these two variables complement and strengthen each other in increasing program effectiveness. Good outreach will ensure that the public understands and is ready to use the e-retribution program, while good service quality will ensure that the public is satisfied and continues to use the program. The combination of the two will create a conducive environment for effective and sustainable implementation of the e-retribution program. This research shows that to achieve maximum effectiveness of the e-retribution program, the Bukittinggi City Department of Trade and Industry must implement a more intensive socialization strategy and continuously improve service quality. These two aspects will ensure that the e-retribution program can be well received by the community and achieve the stated goals.

CONCLUSION

Based on the results of research with 233 respondents, the conclusions from the findings of this research are:

1. Increasing socialization can increase the effectiveness of the e-Retribution program at the Bukittinggi City Trade and Industry Department. Partially, the socialization variable has a positive and significant effect on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Department. Socialization has an influence of 47.1% on the effectiveness variable of the e-retribution program at the Bukittinggi City Trade and Industry Department.
2. Good service quality can increase the effectiveness of the e-Retribution program at the Bukittinggi City Trade and Industry Department. Partially, the service quality variable has a positive and significant effect on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Department. Service quality has an influence of 41.1% on the effectiveness variable of the e-retribution program at the Bukittinggi City Trade and Industry Service.
3. Socialization and service quality simultaneously (together) have a positive and significant effect on the effectiveness of the e-retribution program at the Bukittinggi City Trade and Industry Service. Socialization and service quality together have an influence of 53.3% on the effectiveness variable of the e-retribution program at the Bukittinggi City Trade and Industry Service.

SUGGESTION

1. It is hoped that the Bukittinggi City Department of Trade and Industry will increase the intensity of outreach regarding the e-retribution program to all business actors, especially shops, evenly and periodically. Effective outreach can be done face to face, using social media and digital platforms to reach a wider audience. Apart from that, there is a focus on improving the quality of services related to e-retribution, such as responsiveness to user questions and input, ease of using the service, and implementation of high service standards. Evaluation of service quality can also help in maintaining and increasing user satisfaction.
2. It is hoped that the Bukittinggi City Department of Trade and Industry will improve the quality of service, especially regarding e-retribution, such as adding levy section officers to be placed at the Bank Nagari office so that traders do not queue when paying.
3. It is hoped that the Bukittinggi City Department of Trade and Industry will implement the payment option via e-channel which will certainly greatly

facilitate mandatory retribution when paying.

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