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# Strategic Implementation of E-Registration at the Pekanbaru Senapelan Primary Tax Office: A Qualitative Case Study

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**Abstract**

This study examines how five organizational strategies—core, consequences, customer, control, and culture—shape the implementation of E-Registration at the Pekanbaru Senapelan Primary Tax Office. Rather than presuming that the service is effective, strategic implementation effectiveness is defined as the extent to which policy direction is translated into coherent, user-oriented, controllable, and adaptive organizational practices. The study adopts a qualitative institutional case-study design. Evidence was drawn from interviews with five role categories—office leadership, information-technology personnel, extensification and counseling personnel, data and information-processing personnel, and taxpayer users—supported by service observation and relevant institutional materials. The evidence was examined through framework-guided qualitative content analysis using Osborne and Plastrik's five strategies and cross-source comparison. The findings indicate uneven implementation. Policy direction and user-oriented assistance were evident, but limited public understanding and socialization constrained the core strategy. The consequences strategy was not adequately evidenced because performance feedback, competency development, and accountability were not systematically documented. Customer-oriented assistance improved convenience for some users, although the evidence does not support a population-wide claim of satisfaction. Control was constrained by connectivity problems and an unclear division of technical responsibility between local and central levels. A responsive service culture was emerging, but organization-wide cultural transformation was not demonstrated. The case indicates that digital tax-service implementation depends on alignment among strategic direction, staff capability, user support, operational control, and organizational learning.

**Keywords** : Digital government, E-Registration, organizational strategy, public service, tax administration

## Introduction

Digital transformation has changed the way tax administrations organize interactions with citizens. Digital tax services are expected to reduce transaction costs, simplify procedures, and enable taxpayers to access administrative services without repeated face-to-face visits. Internationally, this shift is increasingly framed as an organizational transformation rather than the simple conversion of paper procedures into online forms (Mergel et al., 2019; OECD, 2020, 2024). The value of a digital public service therefore depends not only on whether a platform is available, but also on whether it is accessible, reliable, understandable, accountable, and capable of producing public value for different groups of users (Twizeyimana and Andersson, 2019).

In Indonesia, E-Registration was introduced to facilitate taxpayer registration and the issuance of a Taxpayer Identification Number (Nomor Pokok Wajib Pajak, NPWP). Previous studies have associated electronic tax administration with procedural convenience and administrative modernization, but they also report continuing problems related to public understanding, service responsiveness, technological reliability, and uneven capacity to use digital systems (Nurfauziah and Hak, 2017; Rahmi et al., 2023; Rakhmat et al., 2024; Sardju et al., 2024; Warda and Suryono, 2020). These issues are particularly important because a formally available digital channel may still generate learning, compliance, and psychological costs for users who face unclear procedures, limited digital skills, or repeated technical failure (Giest and Samuels, 2023; Peeters, 2023).

Preliminary observations at KPP Pratama Pekanbaru Senapelan indicated that some taxpayers were able to complete registration more conveniently through the online system, while others required direct assistance to create an account, understand the stages of registration, provide the required data, or respond to technical problems. The practical problem was therefore not treated as a simple comparison between the number of residents, NPWP holders, and annual tax-return filers. Those figures concern different populations and administrative processes and cannot, by themselves, establish the performance of E-Registration. The relevant problem is how the local office translates national digital-service policy into organizational practices that make registration accessible and manageable for users.

Existing research on electronic taxation in Indonesia has frequently examined taxpayer compliance, technology acceptance, or general service quality. Less attention has been given to the organizational alignment required at the point of local implementation: the clarity of strategic direction, the use of performance consequences, the design of user assistance, the distribution of control between local and central institutions, and the development of an adaptive service culture. This leaves an empirical gap concerning how a local tax office manages the interconnected organizational conditions of digital registration. It also leaves a conceptual gap because user-oriented service practices are often analyzed separately from infrastructure, accountability, and organizational learning.

To address this gap, the study uses Osborne and Plastrik's (1997) five strategies for reinventing government. The framework is appropriate because the research concerns organizational change in a public agency rather than individual technology acceptance alone. The core strategy concerns purpose, role, and direction; the consequences strategy concerns performance incentives and accountability; the customer strategy concerns user choice, access, and service quality; the control strategy concerns authority, monitoring, and operational responsibility; and the culture strategy concerns values, behavior, learning, and adaptation. The framework is general and was not originally designed specifically for digital tax services. Its use in this study is therefore bounded by indicators that connect each strategy to the implementation of E-Registration.

Strategic implementation effectiveness is defined here as the extent to which the five strategies are translated into consistent organizational practices that support accessible, reliable, user-oriented, and accountable registration. The study does not claim to measure the technical effectiveness of the national platform or changes in taxpayer compliance. It asks: How are Osborne and Plastrik's five strategies manifested in the implementation of E-Registration at KPP Pratama Pekanbaru Senapelan, and what organizational constraints limit their alignment? The contribution of the study is to show how digital public-service performance at the local level depends on the interaction between formal direction, human assistance, performance management, operational control, and organizational adaptation.

## Method

### Research Design and Case Selection

The study employed a qualitative institutional case-study design. KPP Pratama Pekanbaru Senapelan was selected because it implements E-Registration within a local service environment in which taxpayers interact with a nationally administered digital system. The case-study approach was used to examine organizational practices, user experiences, and the distribution of responsibility across institutional levels. The design does not seek statistical generalization; instead, it develops a context-sensitive explanation that may be analytically relevant to comparable digital public-service settings.

### Participants and Data Sources

Primary evidence was obtained from informant categories whose roles or experiences were directly relevant to E-Registration. Personal names have been removed and role-based codes are used throughout the manuscript. The participant categories and their analytical relevance are summarized in Table 1. The evidence is treated as role-based qualitative material and is not presented as a statistically representative sample of taxpayers or employees.

**Table 1. Participant categories and analytical relevance**

| Code | Participant category | Relevance to the study |
|---|---|---|
| LDR | Office leadership | Policy direction, institutional responsibility, and service priorities |
| ICT | ICT administrator/console operator | Technical assistance, system access, and escalation of operational problems |
| EXT | Extensification and counseling personnel | Public communication, taxpayer education, and outreach |
| PDI | Data and information-processing personnel | Administrative data processing, verification, and information management |
| TP | Taxpayer users of E-Registration | User experience, procedural understanding, accessibility, and assistance needs |

Data were obtained through interviews with relevant office personnel and taxpayer users, direct observation of service processes, and review of available policy, service-procedure, outreach, and office-report materials. The questionnaire mentioned in the initial research documentation is not used as a quantitative data source in this article because a complete instrument, sampling frame, response count, and analyzable dataset were not available for transparent reporting. Consequently, no questionnaire-based estimate or population-level inference is presented.

**Operationalization of the Framework**

The five strategies were operationalized before interpretation so that assessments would not depend on undefined labels such as "successful" or "not optimal." Table 2 specifies the qualitative indicators and analytical questions used in the assessment. A strategy was described as evident when several indicators were supported across sources, partially evident when practices existed but were inconsistent or constrained, and insufficiently evidenced when the available material did not demonstrate the relevant organizational mechanism.

**Table 2. Operationalization of Osborne and Plastrik's five strategies**

| Strategy | Qualitative indicators | Analytical question |
|---|---|---|
| Core | Clarity of purpose; role definition; policy direction; alignment between national policy and local service practice | Is the direction of E-Registration clearly translated into local roles, priorities, and service arrangements? |
| Consequences | Performance targets; feedback; accountability; competency development; links between performance and organizational consequences | Are staff and units systematically encouraged and held accountable for digital-service performance? |
| Customer | Procedural simplicity; accessibility; assisted service; feedback and complaint handling; responsiveness to different user needs | Does service design reduce user difficulty and provide usable support when problems occur? |
| Control | Operational monitoring; standard procedures; technical escalation; service continuity; data correction; division of local and central responsibility | Can operational problems be identified, assigned, escalated, and resolved through clear control arrangements? |
| Culture | Responsive behavior; shared service norms; learning; training; leadership support; adaptation to digital work | Do work practices indicate collective and sustained adaptation rather than isolated individual responsiveness? |

**Data Analysis and Research Integrity**

The available material was reorganized through framework-guided qualitative content analysis. The five strategies served as a priori analytical categories, while recurring issues—public understanding, human assistance, connectivity, institutional authority, and staff capability—were classified within and across those categories. Accounts from officials were compared with taxpayer accounts, observation material, and available institutional documents. Where a statement could not be corroborated, it was reported as a participant perception or an evidentiary limitation rather than as an organization-wide outcome. Cross-strategy analysis was then used to identify how strengths in one dimension were reinforced or undermined by weaknesses in another.

To minimize disclosure risk, direct identifiers were removed and participant accounts are attributed only to role-based codes. No personal taxpayer identifiers or sensitive tax data are reported. The analysis distinguishes individual user experience from population-level service performance and E-Registration implementation from broader taxpayer compliance. These boundaries are necessary because the study does not contain comprehensive system logs, registration completion rates, or longitudinal compliance data.

**Results and Discussion**

Table 3 summarizes the overall pattern. None of the five strategies can be classified as fully effective on the available evidence. Customer-oriented assistance was the most visible implementation strength, but it remained dependent on staff intervention and could not compensate for weaknesses in socialization, performance feedback, and technical control.

**Table 3. Comparative assessment of strategic implementation**

| Strategy | Main evidence | Assessment |
|---|---|---|
| Core | Clear orientation toward online registration, but limited public understanding and uneven socialization | Partially evident |
| Consequences | Need for training and evaluation recognized; weak evidence of systematic targets, feedback, incentives, or accountability links | Insufficiently evidenced |
| Customer | Convenience for some users and responsive assisted registration; limited evidence of broader user diversity and complaint outcomes | Partially evident; strongest observed dimension |
| Control | Operational assistance exists, but connectivity problems and local–central responsibility are not consistently differentiated | Partially evident |
| Culture | Responsive individual behavior and willingness to assist; limited evidence of organization-wide learning and shared transformation | Emerging |

**Core Strategy**

The core strategy was visible in the office’s orientation toward expanding access to taxpayer registration through E-Registration. Institutional accounts and service materials indicated that the digital channel was understood as a means of simplifying NPWP registration, reducing unnecessary visits, and accelerating administrative processing. This direction is consistent with the broader movement toward less burdensome and more integrated tax administration (OECD, 2020, 2024). The strategic intention was therefore identifiable.

However, the translation of this direction into accessible practice remained incomplete. Taxpayer accounts and service observations identified difficulty in understanding account creation, registration stages, and the information required by the system. Socialization and education were not sufficiently intensive to ensure that the intended digital channel was equally usable by citizens with different levels of digital capability. This gap is important because a clear policy direction does not automatically reduce administrative burden; users may continue to experience learning costs when procedures are unfamiliar or instructions are difficult to interpret (Peeters, 2023). The core strategy is consequently assessed as partially evident: the objective was clear, but role-based implementation and public communication did not consistently support that objective.

**Consequences Strategy**

The consequences strategy concerns the mechanisms through which performance is recognized, evaluated, corrected, or connected to organizational accountability. The available material showed awareness of the need for staff training, performance strengthening, and continuous evaluation. Nevertheless, it did not adequately document a mechanism linking E-Registration outcomes to explicit service targets, structured feedback, incentives, corrective consequences, or competency-development plans.

This evidentiary limitation does not demonstrate that performance management is absent from the wider tax administration. It means only that the case material was insufficient to show how local E-Registration performance was translated into consequences for units or staff. Digital transformation requires more than individual commitment; it also requires institutional arrangements that make learning and accountability routine (Mergel et al., 2019; Wilson and Mergel, 2022). The consequences strategy is therefore assessed as insufficiently evidenced. A practical implication is that locally controllable indicators—such as assisted-registration demand, recurring user errors, complaint escalation, and resolution time—should be incorporated into regular service evaluation without attributing central-platform failures to local staff.

**Customer Strategy**

The customer strategy was the most visible strength. A taxpayer participant (TP) described the online service as faster and more practical because registration-related activities could be accessed without repeated visits to the office. The participant also reported that step-by-step assistance made the procedure easier to follow. An ICT participant (ICT) explained that officers used simpler language, demonstrated difficult stages directly, and referred more complex technical problems to personnel with relevant expertise. These accounts indicate that human assistance reduced procedural difficulty for at least some users.

The evidence, however, does not justify the previous claim that the customer strategy had universally met public expectations. The introduction itself identified taxpayers who did not understand the process, and the available user evidence did not adequately represent those who abandoned registration, experienced repeated failures, or had limited digital access. Accordingly, the finding is reformulated as partial rather than complete implementation. The case supports the argument that digital channels should not be treated as a replacement for human support. Assisted registration, clear instructions, and accessible escalation channels are part of the social infrastructure needed to prevent digital services from excluding users with fewer resources or lower digital confidence (Giest and Samuels, 2023).

**Control Strategy**

The control strategy was constrained by technological and institutional ambiguity. Participants reported that unstable connectivity could slow or interrupt registration and verification, but the available evidence did not identify the source of each disruption. Analytically, at least three sources must be distinguished: the user's own internet connection, the local office network and equipment, and the centrally administered E-Registration platform. These components involve different authorities and cannot be addressed through the same recommendation.

At the local level, the office can improve connectivity within its facilities, provide guided access, document recurring errors, maintain clear operating procedures, and establish escalation channels. Central platform availability, national system architecture, and application-level correction procedures require intervention by the Directorate General of Taxes or other responsible central units. The evidence also showed that control had been interpreted too narrowly as internet stability. Effective digital-service control includes monitoring, complaint escalation, service continuity, data correction, responsibility for technical failures, and protection of administrative information. Because these mechanisms were not fully documented in the case material, the control strategy is assessed as partially evident rather than effective.

**Culture Strategy**

The culture strategy was reflected in responsive individual behavior. Taxpayer accounts described officers who were willing to explain procedures in accessible language and provide practical demonstrations. Such conduct indicates a service orientation and willingness to adapt frontline interaction to user needs. It may also support confidence in the service encounter.

Nevertheless, responsive behavior by individual officers is not equivalent to organization-wide cultural transformation. A cultural strategy requires shared norms, leadership reinforcement, learning routines, training, and adaptation across units. The available evidence did not establish the extent to which these practices were collectively embedded. The revised interpretation therefore describes the culture strategy as emerging. This distinction also separates it from the customer strategy: customer strategy concerns the design and accessibility of the service encounter, whereas culture strategy concerns the internal values and routines that sustain that service over time.

**Alignment Across the Five Strategies**

The central analytical finding is that the five strategies are interdependent. Customer-oriented assistance can reduce user difficulty, but it cannot fully offset unreliable infrastructure, weak performance feedback, limited public communication, or unclear technical authority. Likewise, a formal policy direction produces limited value when users cannot understand the procedure or when operational failures cannot be assigned and resolved. The case therefore suggests that digital public-service effectiveness is an alignment problem: strategic direction, performance consequences, user support, operational control, and organizational culture must reinforce one another.

This finding demonstrates the analytical usefulness of Osborne and Plastrik's framework in a digital tax-service context, while also showing its limitations when objective service-performance data are unavailable. It is consistent with digital-government research that treats transformation as an organizational process involving structures, capabilities, culture, and user relationships rather than technology alone (Mergel et al., 2019; Wilson and Mergel, 2022). From a public-value perspective, convenience for digitally capable users is only one outcome; equitable access, administrative reliability, and the capacity to correct problems are also necessary (Twizeyimana and Andersson, 2019).

**Institutional Implications**

Recommendations should follow the distribution of institutional authority. KPP Pratama Pekanbaru Senapelan can strengthen guided-registration facilities, produce concise step-by-step information, schedule outreach for taxpayers with limited digital familiarity, record recurring user difficulties, standardize complaint escalation, and use those records for staff learning. Regional or central tax-administration units should address application-level reliability, national service standards, technical monitoring, data-correction mechanisms, and the integration of local feedback into platform development. External telecommunications problems require coordination rather than attribution to frontline officers. This allocation avoids recommending actions to institutions that lack the authority to implement them.

**Conclusion**

The implementation of E-Registration at KPP Pratama Pekanbaru Senapelan was strategically uneven. The core strategy provided a recognizable direction toward digital registration, but public understanding and communication remained limiting factors. The consequences strategy was not adequately evidenced in the available material. The customer strategy produced visible benefits through convenience and assisted service for some users, although these benefits cannot be generalized as universal satisfaction. Control arrangements existed, but connectivity and the allocation of technical responsibility between local and central levels remained insufficiently clear. The culture strategy was emerging through responsive frontline behavior, but organization-wide transformation was not established.

The principal contribution of the case is the finding that local digital-service implementation depends on alignment across organizational strategies. A positive service encounter cannot by itself overcome weak public communication, limited performance feedback, or unresolved technical control. The findings do not demonstrate that E-Registration increases taxpayer compliance, because filing, payment, and other compliance outcomes were not examined. The practical implication is to strengthen locally controllable assistance, outreach, documentation, and escalation while directing platform-level reliability and application governance to the appropriate central authority.

**Limitations and Future Research**

This study is limited to one local tax office and relies on role-based qualitative accounts, observations, and available institutional materials. The study documentation did not preserve a reliable consolidated count of interview participants, a complete questionnaire dataset, or a sufficiently precise fieldwork period. The evidence also does not include comprehensive platform logs, completion and rejection rates, average processing time, downtime records, or a statistically representative taxpayer survey. Users who did not complete registration may be underrepresented. These limitations restrict population-level and causal inference. Future research should combine qualitative institutional analysis with disaggregated service-performance data and include successful users, assisted users, unsuccessful users, and citizens facing digital-access constraints. Comparative research across local offices would help distinguish local organizational variation from national platform conditions.

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**Conflict of Interest**

The authors declare no conflict of interest related to this research.

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