

Re-evaluating the Quality of Public Services in Malang City: A Comparative Analysis of Taxpayer Satisfaction

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Abstract

This study aims to re-evaluate the quality of public services provided to hotel and restaurant taxpayers in Malang City. Using comparative analysis, this study examines the differences between perceived and expected service quality by taxpayers. Data were collected through a questionnaire survey involving 100 hotel taxpayers and 95 restaurant taxpayers. The survey measured five dimensions of service quality, namely reliability, responsiveness, certainty, empathy, and physical evidence. The results showed that although the majority of service users were satisfied with the quality of service received, there was a significant gap between taxpayers' expectations and perceptions, especially in terms of speed of service and transparency of information. These findings highlight the importance of innovation and the application of digital technology to improve the efficiency and effectiveness of public services, as well as the need to simplify administrative procedures. This study provides strategic recommendations for local governments, especially the Malang City Regional Tax Service Agency (BPPD), to improve service quality through digitalization, improving information systems, and increasing staff capacity. This study also underlines the importance of better communication with the public and developing policies that support transparency and accountability in the delivery of public services.

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1. Introduction

The quality of public services is a key indicator of successful governance and has a significant impact on the level of public satisfaction and service effectiveness. In various countries, good quality public services not only serve as a reflection of the effectiveness of government administration, but also as a determining factor in building public trust in the government. In Indonesia, the relationship between the quality of public services and public trust is seen in various sectors. For example, poor quality health services have caused many Indonesians to seek medical treatment abroad, indicating that low quality of service can reduce public trust (Yulianto, 2024). In the context of taxation, good quality of service can have a direct impact on taxpayer compliance. Studies conducted in various countries such as Australia, the United States, and Germany show that responsive, transparent, and user-friendly services can increase voluntary taxpayer compliance, which ultimately contributes to increased state revenue (Jenny et al., 2023). In Indonesia, digital services have also been shown to increase public trust in agencies such as the police, indicating that service quality directly affects public perception and trust (Chaeruddin et al., 2024). This study aims to re-evaluate the quality of public services provided to hotel and restaurant taxpayers in Malang City. Using comparative analysis, this study examines the differences between perceived and expected service quality by taxpayers. Specifically, this study

aims to identify the gap between taxpayers' expectations and perceptions regarding service quality, especially in terms of service speed and information transparency. The purpose of this study is to provide strategic recommendations for local governments, especially the Malang City Regional Tax Service Agency (BPPD), in order to improve service quality through digitalization, information system improvement, and staff capacity improvement. This study also aims to describe the actual conditions of the services provided and to understand the extent to which the efforts that have been made can meet taxpayer expectations.

The quality of public services is one of the important indicators in assessing the government's performance in providing services to the community, including in the taxation sector. Taxation itself plays a crucial role in supporting development financing, both at the national and regional

levels. Local governments, especially Malang City, have an obligation to continue to improve efficiency and effectiveness in tax services in order to provide optimal contributions to regional development. In this context, improving the quality of public services, especially in the taxation sector, is a relevant and urgent issue to study. This is because quality services are not only able to increase taxpayer satisfaction, but are also expected to be able to increase the level of taxpayer

compliance in fulfilling their tax obligations (BREUER, 2021). Research on the quality of public services, especially in the taxation sector, is increasingly important in the era of digitalization and

service modernization. With the adoption of technology in various aspects of life, including government services, the need arises to evaluate the impact of digitalization on the quality of public services. In the taxation sector, the government has attempted to implement technology-

based systems such as e-filing, e-billing, and other tax applications. The purpose of this digitalization is to increase convenience, transparency, and efficiency in the taxation process, which is expected to encourage taxpayer compliance and increase public trust in the government.

Within the framework of this research, several significant benefits can be identified for various stakeholders. First, for local governments, this research provides valuable input for improving the quality of public services. The study's results can serve as a reference for

formulating policies and strategies to enhance the efficiency and effectiveness of tax services. The effectiveness of tax policies is greatly influenced by the quality of interaction between the

government as the service provider and taxpayers as the service users. High-quality services, supported by efficient digitalization and good governance, can increase taxpayer satisfaction, which ultimately positively impacts regional tax revenues (Khaltar, 2023; Putra & Fathurrahman, 2023). Improved tax services, particularly through digital platforms, have been shown to enhance

taxpayer compliance and satisfaction, contributing to better revenue collection (Bassey et al., 2022; Tang et al., 2024).

Second, for taxpayers, this research provides benefits in the form of increased satisfaction and compliance. Better service quality is expected to encourage taxpayers to be more compliant in fulfilling their tax obligations. A study shows that tax compliance is greatly influenced by taxpayers' perceptions of the quality of public services they receive (Pagán-Castaño et al., 2020).

When taxpayers feel that the services provided by the government are transparent, easily accessible, and responsive to their needs, the level of compliance tends to increase. Thus, efforts to improve the quality of tax services not only contribute to increasing tax revenues but also strengthen the relationship between the government and the community. Third, for researchers

and academics, this study contributes to enriching the literature related to the evaluation of the quality of public services, especially in the taxation sector. Research in this field is still limited, especially those related to the digitalization of public services and their impact on taxpayer

satisfaction and compliance. This study can be an important reference for further studies, both theoretical and empirical, related to digitalization in public services. Several previous studies have underlined the importance of further study on the role of technology in improving the quality of public services and its implications for taxpayer behavior. Therefore, this study is expected to provide significant contributions to the development of science in the field of public policy and tax management.

Fourth, for the general public, this study provides important insights into the role of public service quality in strengthening the relationship between the community and the government. Quality public services will not only increase public satisfaction but also encourage active participation in the governance process. Public participation in the decision-making process,

including in the field of taxation, will be greater if they feel that the government provides good and fair services. Therefore, improving the quality of tax services is expected to encourage the public to be more involved in the governance process and increase government accountability. In conclusion, this study has great relevance in the context of modernizing public services in Indonesia, especially in the taxation sector. The digitalization era brings new challenges in the implementation of public policies, especially in terms of meeting public expectations for fast, transparent, and efficient services. This research will not only provide direct benefits for local governments in improving tax services, but also for taxpayers, academics, and the wider community. Good service quality is expected to be the foundation for creating greater public trust in the government, as well as encouraging active community participation in the governance process (de Rassenfosse et al., 2021). Furthermore, the results of this study are expected to encourage various parties to explore more deeply other aspects of public service quality that may not have been widely studied, such as the impact of digitalization on community groups with limited access to technology, and how the government can be more responsive to community needs in this digital era. This study also opens up opportunities for further research on the interaction between digitized public services and tax compliance levels, especially in different socio-cultural contexts. It is hoped that with the increasing number of studies in this field, public service policies can continue to develop dynamically in accordance with the needs and expectations of the community. Thus, this study not only contributes to improving the quality of public services in Malang City, but also has broader implications for the development of better public service policies in Indonesia.

In the context of public services, various models and frameworks have been used to evaluate service quality. One of the most well-known is the SERVQUAL model developed by (Augustyn et al., 2022). This model measures service quality based on five main dimensions: reliability, responsiveness, assurance, empathy, and tangibles. SERVQUAL has been widely used in various sectors, including the taxation sector, to assess the extent to which public services meet customer expectations. The application of SERVQUAL in the public sector has helped identify areas for improvement, such as cost fairness, product suitability of services, and facility quality, all of which play a role in increasing customer satisfaction (Tri Nugraha et al., 2024). Research conducted by Zeithaml, Bitner, and Gremler (2017) confirmed that when there is a gap between user expectations and perceptions, satisfaction levels tend to decrease, which can lead to decreased compliance (Sorathiya et al., 2024). In another context, the adaptation of the SERVQUAL model in the public service sector in Lithuania emphasized the importance of adapting services to user needs to improve quality (Butkus et al., 2023).

Besides the SERVQUAL model, other studies also highlight the importance of digitalization in improving public service quality, particularly in the context of taxation. A study conducted by OECD (2020) demonstrates that the adoption of digital technologies such as online tax payment applications, e-filing, and pre-filled tax returns has significantly increased taxpayer satisfaction in many developed countries (Belahouaoui et al., 2024). For example, the implementation of a digital tax system in Estonia has been able to achieve a tax compliance rate of up to 98% by reducing the time required for taxpayers to process tax reports (Joseph Kuba Nembe et al., 2024). In developing countries like Morocco, effective digitalization has also improved tax compliance by simplifying procedures and enhancing trust between taxpayers and tax authorities (Belahouaoui et al., 2024). Similarly, in Purbalingga, Indonesia, the adoption of digital tax reporting has proven to enhance convenience and efficiency, which are key factors in increasing taxpayer compliance and satisfaction (Widodo et al., 2024).

Another study conducted by Asawista Rajeswari et al. (2024) in Badung Regency, Bali, highlighted the positive impact of digitalization of tax services on hotel taxpayer compliance (Asawista Rajeswari et al., 2024). The use of digital technology has been proven to simplify administrative processes, reduce errors, and increase accessibility of information for taxpayers (Asawista Rajeswari et al., 2024). Similar findings were also revealed by Jaeng and Yadnyana (2024) in their study in Sikka Regency, where digital tax services increased compliance by simplifying procedures and making them more accessible (Jaeng et al., 2024). In addition, James, Murphy, and Reinhart (2019) found that in developing countries, easier and faster access to tax services can increase taxpayers' desire to comply with tax obligations, in line with previous

findings. The COVID-19 pandemic has also accelerated the need for digital solutions in the tax sector. In some areas such as Aceh Province, changes in service delivery methods that are more digital-based, such as online tax services, have reduced physical contact between officers and taxpayers, and reduced fluctuations in tax revenues due to limited direct interaction (Hidayat et al., 2024). The implementation of online tax services in various regions, such as Kutai Kartanegara Regency, has modernized tax administration and increased accessibility, making it easier for taxpayers to interact with tax authorities (Paselle et al., 2024). In Malang City, digitalization of tax administration and socialization through digital platforms have also been shown to increase taxpayer compliance by motivating them to fulfill their tax obligations more efficiently (Agustina et al., 2024). Therefore, although there have been efforts to improve the quality of service, the Malang City BPPD needs to consider a more comprehensive approach, including digitalization strategies and increased communication with taxpayers, to meet taxpayer expectations more effectively. Various studies also show that public service innovation through the adoption of digital technology can strengthen transparency and accountability. An example is the implementation of e-invoices in several countries such as India, where this system is able to increase public trust in the government because it minimizes the potential for errors and manipulation. In Indonesia, the implementation of the DJP Online system has also increased the accessibility of tax information and enabled taxpayers to fulfill their obligations more quickly and efficiently.

By referring to various literature and previous studies, this study is expected to provide concrete recommendations regarding strategies for improving the quality of tax services in Malang City. The main focus is on how digitalization and innovation in services can support increased compliance and local tax revenue. This study uses a quantitative approach with a survey method to evaluate the differences between the quality of service expected and perceived by hotel and restaurant taxpayers in Malang City. The survey was conducted through a questionnaire involving 88 hotel taxpayers and 80 restaurant taxpayers, measuring five dimensions of service quality according to the SERVQUAL model. Gap analysis was used to identify differences between taxpayers' expectations and perceptions regarding the quality of service received. An independent t-test was applied to test for significant differences between the two groups of respondents. This method provides a clearer picture of how current service quality is perceived and expected by taxpayers, as well as how digitalization and service innovation can improve taxpayer satisfaction and compliance in Malang City.

2. Methods

This study uses a quantitative approach with a survey method, which is designed to evaluate the differences between expected and perceived service quality by hotel and restaurant taxpayers in Malang City. A descriptive-comparative research design is used because this study aims to describe and compare respondents' perceptions regarding the quality of public services. This comparative approach is often used in service quality research to analyze differences between groups. For example, a comparative study in Sikka Regency showed that service quality together with taxpayer awareness and knowledge positively influenced hotel taxpayer compliance, indicating that improving service quality can increase satisfaction and compliance (Jaeng & Yadnyana, 2024). In Malang City, an analysis of the quality of public services in population administration also showed that dimensions such as reliability and empathy play an important role in satisfaction, although there is still room for improvement in terms of physical facilities and responsibility (Supriyanto, 2023).

This study relies on two types of data: primary data and secondary data. Primary data were obtained directly from respondents through a questionnaire survey. Respondents consisted of hotel and restaurant taxpayers registered with the Regional Tax Service Agency (BPPD) of Malang City. Secondary data were obtained from official documents related to taxation issued by the BPPD, including annual reports, tax policies, and other literature that supports the research context. The use of secondary data is very important to understand tax policies more broadly and evaluate the effectiveness of existing policies, as evidenced by research in Malang City which shows that the local government accounting system increases transparency and accountability (Sandita et al., 2024). In addition, in several areas such as Southeast Aceh, taxpayer awareness

and service quality have also been shown to have a significant impact on the level of taxpayer compliance (Dolok Saribu et al., 2024).

Data were collected using a structured questionnaire containing 20 questions. This questionnaire was designed to measure respondents' perceptions and expectations regarding the quality of service they received. The five main dimensions of service quality measured were:

- Reliability : Consistency and accuracy of service.
- Responsiveness : Willingness of officers to assist taxpayers and provide prompt service.
- Assurance : Certainty in procedures and information provided.
- Empathy : Individual attention and service to taxpayers.
- Physical evidence : Physical aspects of the service such as facilities and infrastructure.

Each item is rated using a 5-point Likert scale, with a scale of 1 representing "very dissatisfied" and 5 representing "very satisfied". This questionnaire is based on the SERVQUAL model developed by Parasuraman et al. (1988), which is widely used in public service quality research. The application of the SERVQUAL model in various contexts, including public services and education, has shown that dimensions such as reliability, responsiveness, assurance, and empathy have a significant effect on customer satisfaction (Butkus et al., 2023). For example, in a study conducted in Paser Regency, the dimensions of assurance and empathy were found to have a significant impact on public satisfaction regarding motor vehicle testing services (Idris et al., 2024). Research also shows that socio-demographic factors, such as education level, can affect user perceptions of services, making it important to tailor services to diverse needs (Butkus et al., 2023).

To ensure the reliability and validity of the instrument, a validity test was conducted on the questionnaire used. The validity test aims to ensure that each question item in the questionnaire accurately measures the expected service quality dimensions. The validation process was carried out through a pre-test on a small number of respondents, randomly selected from the hotel and restaurant taxpayer population. This pre-testing helps identify potential bias and misunderstanding in the questionnaire, so that questions can be revised to ensure clarity and relevance (Arundel, 2023). In addition, the validity test was carried out using construct validity techniques using factor analysis, which ensures that the questionnaire measures the intended theoretical construct by grouping items according to the expected structure (Sobchenko, 2023). The reliability of the instrument was also tested using measures such as Cronbach's alpha to ensure internal consistency among the items measured (VIGUERAS-GONZÁLEZ & SANCHEZ-TRUJILLO, 2023).

This study uses a purposive sampling method to select respondents. Purposive sampling was chosen because this study targets a specific population, namely hotel and restaurant taxpayers in Malang City. The sample size was determined based on the Slovin method, with a margin of error set at 5%. Using the Slovin formula, a sample of 100 hotel taxpayers and 95 restaurant taxpayers was obtained. This number of samples is considered representative to describe the population of hotel and restaurant taxpayers in Malang City, considering the limited resources and time available for the study.

The collected data were analyzed using two main approaches:

1. Descriptive Analysis: Descriptive analysis is used to describe the characteristics of respondents, including age, gender, type of business (hotel or restaurant), and length of time the business has been operating. In addition, the mean value for each service quality dimension is calculated to provide an overview of respondents' perceptions and expectations of public service quality. Descriptive statistics, such as frequency distributions and measures of central tendency, are essential in interpreting data and determining appropriate inferential statistical methods (Selvamuthu et al., 2024).
2. Gap Analysis: Gap analysis is used to identify differences between taxpayers' expectations and perceptions regarding the quality of service they receive. Gap analysis is often used in service quality research to determine the extent to which these gaps affect customer satisfaction levels and behavior, and to determine areas that need improvement to increase customer satisfaction (Kim et al., 2023).
3. Independent t-test: To test for significant differences between two groups of respondents (hotel taxpayers and restaurant taxpayers), an independent t-test is used. This test allows

researchers to test whether the differences between the two groups are statistically significant. This technique was chosen because the data was considered to be normally distributed and the variables were interval in nature, which is commonly used in studies that compare groups to assess differences in perception (Liyanagamage et al., 2023).

3. Results and Discussion

Respondent Overview

Based on the survey results, there are differences in the demographics of respondents involved in this study, namely 100 hotel taxpayers and 95 restaurant taxpayers. The following is a discussion of the distribution of respondents based on age group, gender, education level, and main occupation.

Table 1. Respondents Based on Age Group

Axe Group	Hotel Taxpayers	Restaurant Taxpayers
16-25	24 (24%)	18 (19%)
26-35	50 (50%)	40 (42%)
36-45	20 (20%)	25 (26%)
46-55	4 (4%)	7 (7%)
56-65	2 (2%)	5 (5%)
Total	100	95

Analysis: Most respondents are in the age range of 26-35 years for both categories, namely hotel taxpayers (50%) and restaurants (42%). This shows that the majority of tax service users come from the productive age group. In the age category above 45 years, the number of respondents is smaller, indicating a difference in participation rates based on age.

Table 2. Respondents by Gender

Gender	Hotel Taxpayer	Restaurant Taxpayer
Man	60 (60%)	55 (58%)
Woman	40 (40%)	40 (42%)
Total	100	95

Analysis: This table shows that the majority of respondents are male for both hotel (60%) and restaurant (58%) taxpayers. Although there are differences, the number of female respondents is also quite significant with a proportion approaching 40% in both categories.

Table 3. Respondents Based on Education Level

Level of Education	Hotel Taxpayer	Restaurant Taxpayer
Elementary School	1 (1%)	0 (0%)
Junior High School	5 (5%)	4 (4%)
Senior High School	30 (30%)	35 (37%)
D1/D2/D3	20 (20%)	18 (19%)
S1	35 (35%)	30 (32%)
S2 and above	9 (9%)	8 (8%)
Total	100	95

Analysis: Most respondents have a high school education level (37% for restaurants, 30% for hotels) and a bachelor's degree (35% for hotels, 32% for restaurants), indicating that the majority of taxpayers have a secondary or higher education level. Lower education levels (elementary and junior high school) are relatively small in this sample.

Table 4. Respondents Based on Main Occupation

Main Job	Hotel Taxpayer	Restaurant Taxpayer
Civil Servants/TNI/POLRI	8 (8%)	10 (11%)
Private employees	35 (35%)	30 (32%)
Businessman	40 (40%)	35 (37%)
Students	5 (5%)	8 (8%)
Other	12 (12%)	12 (12%)
Total	100	95

Analysis: The majority of respondents are self-employed/entrepreneurs (40% for hotels, 37% for restaurants), followed by private employees (35% and 32%). The participation of students/college students and other categories is still quite significant among hotel and restaurant taxpayers. Based on the analysis results, this overview provides a detailed picture of the demographic characteristics of respondents who use tax services in Malang City. While most respondents express satisfaction with the services provided, there is clear room for improvement, particularly regarding service speed and information transparency.

The findings of this study reveal a significant gap between the service quality expected by hotel and restaurant taxpayers in Malang City and the service quality they actually experience. Although the majority of respondents are satisfied, certain aspects, such as the speed of service and transparency in information, still need improvement. Most taxpayers gave ratings of 4 and above, but approximately 20% of hotel taxpayers and 15% of restaurant taxpayers rated the service below 3. This demonstrates that several dimensions of service, particularly in terms of service speed and time certainty, require attention. Both efficiency and time reliability are key factors that influence user satisfaction with tax services.

Additionally, the study emphasizes that innovations in service delivery, such as the use of digital technology to streamline the tax payment process, present effective solutions to address existing challenges. Implementing electronic invoices and pre-filled tax returns has proven to reduce compliance costs and administrative burdens while increasing efficiency in tracking and managing tax data. Consequently, digitalization is a vital factor in improving the quality of tax services in Malang City.

The study further reveals that although most taxpayers rate service quality as 4 or higher, the 20% of hotel taxpayers and 15% of restaurant taxpayers who provided scores below 3 underscore the need for improvements in various service dimensions. This reiterates the significance of efficiency and time reliability in enhancing tax service satisfaction. Moreover, the adoption of digital technology, such as electronic invoicing and pre-filled tax returns, has been shown to not only reduce compliance costs and administrative burdens but also improve the efficiency of managing tax data (Hesami et al., 2024).

Results of Satisfaction Value and Degree of Importance/Expectation

The following graph illustrates the distribution of taxpayer satisfaction levels with the services provided.

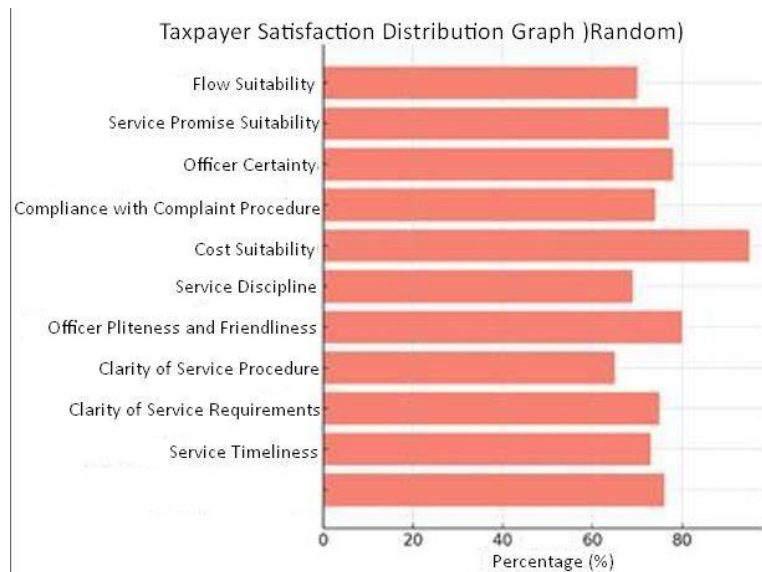


Figure 1. Taxpayer Satisfaction Distribution Graph
Source: Processed Data by Researchers

The results of this study reveal a significant gap between the quality of service expected by hotel and restaurant taxpayers in Malang City and the actual service felt. Although most respondents expressed satisfaction, there are still several aspects that need to be improved, especially in terms of service speed and information transparency. Reliability, especially in fulfilling service promises, plays an important role in influencing customer satisfaction, while the responsiveness of officers in responding to complaints and providing timely service is also a major concern. Innovation through digitization of the tax payment process has proven to be very effective in reducing compliance costs, minimizing administrative burden, and improving the efficiency of tax data management. However, the successful implementation of information technology, such as mobile applications and online tax portals, must be accompanied by strong risk management measures to prevent data errors and security breaches (Chvertko et al., 2024; Linda Afriani et al., 2023).

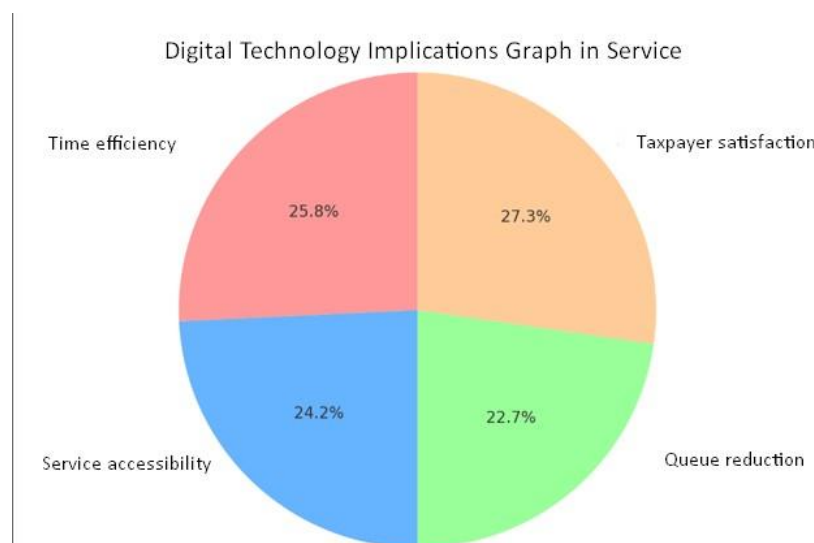


Figure 2. Graphic Implications of Digital Technology in Service
Source: Processed Data by Researchers

The implementation of digital technology, such as mobile applications and online portals, has significantly increased taxpayer satisfaction and accessibility by reducing waiting times and allowing procedures to be carried out online. These innovations have improved service efficiency, as seen in the use of tax applications like Mobile Pajak for MSMEs in Wates Regency, Kediri, which has streamlined the tax process. This technology also minimizes the time required for taxpayers to meet their obligations, making tax compliance more convenient and less time-consuming. The success of these digital tools demonstrates the potential for further expansion of digitalized tax services, offering improved solutions for both taxpayers and administrators. Overall, the digitalization of tax services holds great promise in enhancing service delivery and user experience (Riningsih et al., 2022).

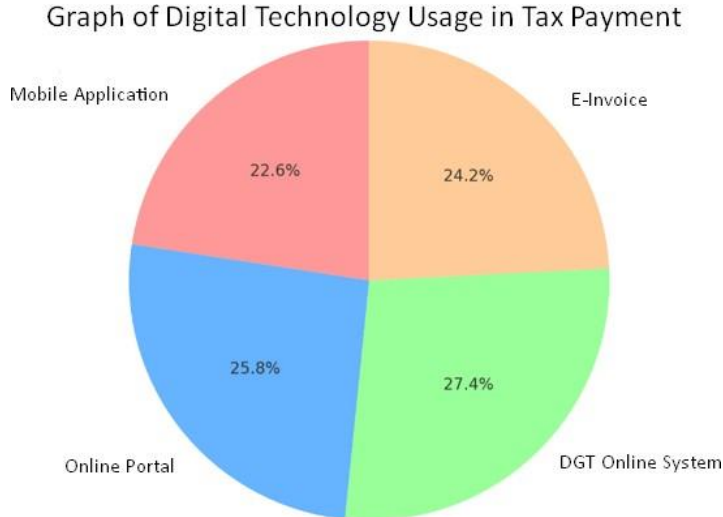


Figure 3. Graph of the Use of Digital Technology in Tax Payments
Source: Processed Data by Researchers

The distribution of the use of this technology also supports the reduction of administrative workload at the local government level, as well as increasing the accessibility of services for taxpayers spread across various locations. Electronic invoices and the DJP Online system allow taxpayers to make payments and reports more quickly and efficiently, reducing dependence on face-to-face meetings (Dhyanasaridewi et al., 2022).

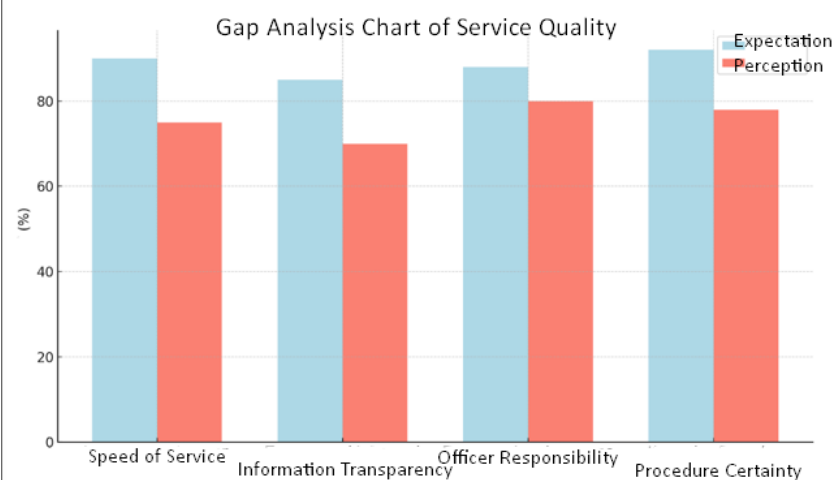


Figure 4. Gap Analysis Chart
Source: Processed Data by Researchers

The gap analysis in this study highlights the disparity between taxpayer expectations and the perceived quality of service in four key areas: speed of service, information transparency, officer responsibility, and procedural certainty. Taxpayers expect faster service, with 90% desiring quicker transactions, but only 75% perceive the service to meet this expectation. The gap in information transparency is also notable, with 85% of taxpayers expecting clarity, yet only 70% believe the information provided is sufficiently transparent. Officer responsibility shows an 8% gap, as 88% of taxpayers expect high accountability, but only 80% feel this expectation is met. Lastly, procedural certainty presents the largest gap of 14%, with taxpayers expecting a clearer, more defined process (92%) compared to the 78% who feel confident in the current procedures.

To address these gaps, several improvements are recommended. The first priority should be increasing the speed of service, which can be achieved by streamlining administrative processes and minimizing the obstacles that slow service times. Tax authorities need to invest in faster digital systems and enhanced staffing protocols to reduce wait times, ensuring a more efficient experience for taxpayers. Improving information transparency is another critical step. This can be accomplished by providing clearer and more accessible information regarding tax procedures, service timelines, and fees. Information should be regularly updated, easily accessible, and delivered through multiple channels, including online platforms and customer service interactions.

In terms of officer responsibility, further training programs should be developed to enhance the consistency and reliability of tax officers. Training should focus on improving responsiveness, customer service skills, and the ability to handle complex tax-related queries efficiently. Additionally, increasing procedural certainty will give taxpayers greater confidence in the tax process. This can be achieved by standardizing procedures and making them more transparent, allowing taxpayers to better understand what is required at each stage of their tax obligations.

By addressing these key areas, the BPPD of Malang City can significantly improve taxpayer satisfaction and enhance overall service quality. Digital tools, ongoing staff training, and greater procedural clarity will play essential roles in ensuring that taxpayer expectations are met more consistently, fostering a more positive relationship between taxpayers and tax authorities.

Discussion

This study aims to evaluate the quality of public services provided to hotel and restaurant taxpayers in Malang City. The data analysis revealed a noticeable gap between the expected and perceived quality of service. Although most respondents expressed satisfaction with the services, several key areas need improvement to optimize the service experience. These areas include service speed, information transparency, and officer responsiveness, which were consistently highlighted as falling short of taxpayer expectations. Addressing these gaps will be crucial in elevating the overall quality of public services in Malang City.

In the analysis of service quality gaps, there is a significant discrepancy between taxpayers' expectations and their perceptions of several dimensions of service quality. For example, taxpayers expect faster service, but in reality, they feel that waiting times are still too long. This aligns with findings from various studies using the SERVQUAL model, which highlight that waiting time is one of the key factors influencing customer satisfaction across multiple sectors (Butkus et al., 2023). Similar results have been observed in studies on public services, where factors like socio-demographics influence service quality perceptions more than income or marital status (Butkus et al., 2023). These gaps in service expectations and perceptions suggest that improvements in the speed of service delivery are necessary to enhance taxpayer satisfaction.

On the other hand, information transparency is also a dimension that receives significant attention. Taxpayers expect clearer and more accessible information, both regarding procedures and service timelines. Studies by (Komara, et al., 2024; Fadhilatunisa, et al., 2024) reveal that transparency in tax services plays a crucial role in increasing taxpayer compliance, as well-informed taxpayers are more likely to follow tax regulations. Therefore, improving the quality of information, both in terms of procedural clarity and service accuracy, is necessary to provide taxpayers with a clear understanding of the processes they must undergo.

The responsibility of tax officers is another dimension that requires attention. Although most taxpayers feel that officers meet their expectations, there is a gap indicating that further training

is needed to ensure more consistent service delivery. This is consistent with findings from studies emphasizing the importance of training to enhance the reliability and professionalism of tax officers in serving the public (Ibrahim et al., 2022; Manap et al., 2024). High-quality service, characterized by reliability, assurance, and responsiveness, significantly impacts taxpayer compliance and trust (Gosal et al., 2020; Rudynsky, 2023). Continuous training and professional development can help address these gaps by improving the skills of tax officers and ensuring that they are equipped to meet taxpayers' needs effectively.

Additionally, procedural certainty in tax administration remains a challenge. Taxpayers expect clear guidelines regarding the stages of administration they must follow, especially concerning document completeness and validation processes. Research has shown that clear and simplified tax procedures not only accelerate the process but also enhance the sense of security and comfort for taxpayers in fulfilling their obligations. For instance, procedural clarity in tax administration has been found to promote voluntary compliance and reduce administrative barriers (Chelnokov, 2024; Cui et al., 2024). Clear, standardized procedures help ensure consistency and predictability, which are critical for taxpayer confidence and satisfaction (Rudolf et al., 2023).

The role of digitalization in improving the quality of tax services has also proven to be significant in this study. The implementation of digital technologies, such as e-invoicing and the DJP Online system, has made it easier for taxpayers to make payments and report taxes online. This innovation, as observed in various studies, helps streamline administrative processes and reduces dependence on face-to-face interactions. For example, digital platforms have increased efficiency and transparency in tax processes, leading to better taxpayer engagement and simplified compliance (Chourasiya et al., 2024; Tang et al., 2024). Moreover, the use of digital technology has effectively reduced waiting times and minimized queues at tax service offices, particularly in developing countries where digitalization fosters greater trust between taxpayers and authorities (Belahouaoui et al., 2024).

However, the implementation of digital technology must be approached cautiously. Several challenges in the digitalization process include the readiness of digital infrastructure and taxpayers' technological literacy. Not all taxpayers have adequate access to digital technology, especially in areas with limited internet access. This has been observed in studies, which highlight the importance of addressing infrastructure gaps to ensure the effective adoption of digital tax systems (Balqis et al., 2024; Seliutina, 2024). Therefore, tax authorities such as BPPD need to provide better support through education and training programs so that taxpayers can fully utilize these technologies (Widodo et al., 2024).

In addition, it is crucial for BPPD to strengthen data security within its digital systems. With the increased use of technology in tax administration, the risk of data breaches has become a critical issue. Research has highlighted the need for a secure digital infrastructure to mitigate risks associated with tax fraud and data misuse (Rahmi et al., 2022; БЕЛОВИЦКИЙ et al., 2023). The systems employed must incorporate reliable data protection mechanisms, such as encryption and two-factor authentication, to ensure the confidentiality and integrity of taxpayer information. Continuous modernization of tax administration systems through strategic investments is essential to maintaining data security and supporting the broader financial system (Molodykh, 2024).

Overall, this study makes an important contribution to identifying areas that need to be improved in public services in the field of taxation. By increasing the speed of service, transparency of information, accountability of officers, and the implementation of more effective and secure digital technology, BPPD Malang City can improve the quality of service and taxpayer satisfaction.

Research Implications

This study identifies several important implications for various stakeholders aimed at improving the quality of public services, particularly in the taxation of hotel and restaurant businesses in Malang City. The findings suggest that policy revisions are necessary, especially in simplifying tax procedures and enhancing transparency. From an operational standpoint, increasing the speed of service and officer responsiveness is essential to meet taxpayer expectations. Additionally, the study highlights the importance of adopting advanced digital technologies to streamline processes and improve service efficiency. Finally, effective communication and education strategies are crucial to ensuring that taxpayers fully understand and utilize available services, thereby fostering greater compliance and satisfaction.

From a policy perspective, the results of the study indicate that although taxpayer satisfaction with the services provided by the Malang City Regional Tax Service Agency (BPPD) is quite high, there are several aspects that need to be improved. Policy implications that can be taken from these findings include a revision of service policies, where existing procedures need to be simplified to be more efficient and reduce bureaucracy. In addition, policies that encourage the adoption of digital technology in public services must be strengthened, especially in the use of mobile applications and online portals for tax payments and information consultations. Policies related to transparency and accountability also need to be improved, especially in providing clearer information regarding procedures, costs, and service times.

Operationally, this study highlights the importance of increasing responsiveness and speed of service. One of the main complaints from taxpayers is the long waiting time and inadequate responsiveness. Therefore, BPPD needs to review internal workflows and identify bottlenecks that slow down the service process. Additional training for staff in terms of time management and customer interaction is also needed to ensure faster and more responsive service. The use of digital technology can help improve operational efficiency by reducing face-to-face interactions and speeding up administrative processes. The implementation of digital applications for tax document submission, payments, and information requests can ease the manual workload of staff and speed up service. In addition, continuous monitoring and evaluation of service performance needs to be carried out routinely through taxpayer satisfaction surveys and direct feedback collection.

From a technological perspective, this study underlines the importance of developing an integrated information system that can help BPPD manage taxpayer data and administrative services more efficiently. An integrated information system will facilitate the management of tax registration, payments, and reporting in one easily accessible platform. However, improving data security is also very necessary, given the increasing use of digital technology. BPPD must ensure that all information systems are equipped with strong security protocols to protect taxpayer data from potential leaks or breaches. In addition, BPPD staff also need to be trained to use this technology properly. Training that includes the use of new software, data management, and interaction through digital platforms is essential to improve the technological capacity of this institution.

In terms of communication and education strategies, this study emphasizes the importance of a comprehensive public awareness campaign to improve taxpayers' understanding of tax payment procedures and the benefits of using digital technology. This campaign can be carried out through various media, such as social media, local media, and seminars and workshops. In addition, BPPD needs to develop educational materials that are clear and easily accessible to all levels of society. Complete information about procedures, rates, and other policies must be delivered in an easy-to-understand format, such as step-by-step guides, FAQs, and video tutorials that can be uploaded on the BPPD website.

In addition, it is important for BPPD to strengthen customer service through direct interaction with taxpayers, such as through hotlines, online chat, and email support. This direct interaction will help BPPD to immediately identify and resolve problems faced by taxpayers, as well as provide more timely solutions.

Finally, this study also has important implications for the academic world and future research. The gap analysis method used in this study can be further developed to evaluate the quality of public services in other sectors or in different regions. In addition, comparative research

between cities or regions can provide broader insights into differences in service quality and the factors that influence it. Other service quality models, such as the Kano model or Lean Six Sigma, can also be tested to evaluate the effectiveness of services in the taxation sector or other public services.

4. Conclusion

This study concludes that although BPPD Malang City has made various efforts to improve service quality, there are still several areas that need to be improved, especially in terms of responsiveness, information transparency, and adoption of digital technology. The results of the study indicate that the dimensions of responsiveness and reliability are two main aspects that need improvement. Focusing on simplifying administrative procedures and increasing information transparency should be a priority to improve taxpayer satisfaction. Taxpayers expect a simpler, faster, and clearer process in tax administration. Improvements in these aspects will not only increase user satisfaction but also encourage better tax compliance. Technological innovations, such as the use of mobile applications and online portals, have been shown to improve operational efficiency and taxpayer satisfaction. By utilizing this technology, BPPD can reduce waiting times, simplify procedures, and provide better access to tax information needed by taxpayers. This study also emphasizes the need to improve staff capacity in using technology and interacting with taxpayers effectively. Continuous training and technological capacity development are key to the successful implementation of this change. In addition, effective communication and comprehensive education programs will help increase public awareness of the importance of tax compliance, as well as facilitate the tax service process. By adopting a more proactive and innovative approach, BPPD Malang City can improve the quality of public services, increase taxpayer satisfaction, and achieve higher service standards.

Some recommendations for further research to deepen the understanding of the quality of public services in the taxation sector. First, future research should use mixed-methods research methods that combine questionnaire surveys with in-depth interviews or focus group discussions to gain a more holistic understanding of taxpayers' experiences and perceptions. Second, to increase the generalizability of the findings, future research needs to cover different types of taxpayers and be conducted in different geographic locations. Comparative studies between economic sectors or between cities and districts will provide greater insight into how local characteristics and types of businesses influence perceptions of the quality of public services. Third, further research should examine external factors that influence the quality of public services, such as changes in tax regulations, macroeconomic policies, or local and national political dynamics. Fourth, more in-depth research is needed to evaluate the implementation of digital technology in BPPD and similar agencies, as well as its effectiveness in reducing waiting times, increasing accessibility of information, and accelerating the tax administration process. Fifth, longitudinal studies that monitor changes in taxpayer perception and satisfaction over time are needed, especially after the implementation of new policies or innovations. Finally, future research needs to explore dimensions of service quality that have not been explored in depth, such as aspects of fairness, honesty, officer integrity, and personal data protection.

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