

Research Article

Effectiveness of the SIMPADA System in Regional Entertainment Tax Administration: Evidence from UPTB 5 Bapenda Surabaya

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Abstract: The progressive integration of information technology into sub-national governance has prompted numerous Indonesian local authorities to transition toward digital platforms for more systematic revenue administration. This study investigates how SIMPADA (Sistem Informasi Manajemen Pendapatan Daerah Regional Revenue Management Information System) performs in the administration of entertainment tax in the city of Surabaya, with concentrated attention on operational activities at Unit Pelaksana Teknis Badan (UPTB) 5 Regional Revenue Management. The investigation was conducted across an internship period at UPTB 5, Badan Pendapatan Daerah (Bapenda) Surabaya, spanning approximately six months. Primary data originated from a structured Likert-scale questionnaire administered to 30 tax administration personnel actively engaged with SIMPADA, supplemented by secondary data on entertainment tax revenue figures and taxpayer compliance statistics drawn from official Bapenda Surabaya records. Analysis applied descriptive statistical procedures encompassing frequency distribution, mean score computation, and percentage assessments across input, process, and output effectiveness dimensions. Results demonstrate that SIMPADA has generated tangible improvements to the efficiency and precision of entertainment tax administration, with the process dimension recording the highest mean effectiveness score. Nonetheless, recurring challenges include incomplete taxpayer database coverage and limited tax awareness among entertainment business operators. The quantitative evidence affirms SIMPADA's overall effectiveness and provides an empirical basis for advancing regional entertainment tax governance and digital tax policy in Indonesian local government settings.

Keywords: Entertainment Tax; Regional Revenue; Regional Tax; SIMPADA; Tax Digitalization.

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1. Introduction

Regional tax administration in Indonesia has undergone substantial transformation following the enactment of Law No. 1 of 2022, which restructured the fiscal relationship between the central government and regional administrations. This legislative framework places heightened responsibility on local governments to independently cultivate their own-source revenue. Among the revenue instruments available, entertainment tax (Pajak Hiburan) represents a meaningful contributor to Regional Own-Source Revenue (Pendapatan Asli Daerah/PAD) in major urban centres, including Surabaya (Mardiasmo, 2018; Lewis, 2023).

As Indonesia's second-largest metropolitan centre, Surabaya accommodates a diverse range of entertainment establishments, spanning karaoke venues, spa and reflexology outlets, billiard halls, and recreational complexes. Overseeing entertainment tax obligations across this varied landscape demands substantial administrative precision and operational capacity.

Prior to digital reform, manual tax processing methods were documented to produce data discrepancies, processing backlogs, and inconsistent record-keeping, which underscored the urgency for systematised digital solutions (Rahmatika & Purnomo, 2021).

In response to such administrative gaps, the Surabaya Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) deployed SIMPADA as a digital management platform for regional revenues. The system integrates several functions: taxpayer registration, generation of tax billing documents, payment monitoring, field inspection documentation, and performance reporting all applicable to entertainment tax and other tax categories.

Notwithstanding this implementation, uncertainty persists regarding SIMPADA's operational effectiveness at the field unit level. UPTB 5 Pengelolaan Pendapatan Daerah Surabaya, as a technical field unit under Bapenda's authority, holds direct accountability for entertainment tax administration within its designated service area. Observations conducted during an internship placement at UPTB 5 surfaced a range of procedural patterns and administrative constraints that provide valuable insight into the system's real-world performance.

This study seeks to evaluate the effectiveness of SIMPADA in overseeing regional entertainment tax at UPTB 5, employing a quantitative survey approach to generate statistically grounded findings. In doing so, it contributes empirical evidence to the emerging literature on digital tax system performance in Indonesian regional governance, while offering actionable recommendations for strengthening entertainment tax administration through digital means.

Three specific objectives guide this study: (1) to characterise the operational function of SIMPADA in entertainment tax administration at UPTB 5; (2) to identify effectiveness dimensions of SIMPADA's implementation, encompassing input, process, and output indicators; and (3) to construct an evaluative framework for assessing digital tax system performance at the sub-national government level.

2. Preliminaries or Related Work or Literature Review

Regional Tax and Entertainment Tax in Indonesia

Under Indonesian Law No. 1 of 2022, regional taxes constitute a foundational pillar of local fiscal autonomy, representing one of the principal sources of Regional Own-Source Revenue (PAD). As elaborated by Mardiasmo (2018), regional taxes are mandatory financial contributions levied by local governments on individuals and organisations, without conferring direct personal benefits, with proceeds designated for public service delivery and regional development. Entertainment tax is one such category, imposed on providers of public-access entertainment services offered on a fee basis. In cities such as Surabaya, establishments including karaoke bars, spa facilities, billiard venues, and amusement parks represent substantial sources of entertainment tax income (Siahaan, 2013; Ekonika, 2022).

Efficient and accurate management of these processes is essential for optimising tax revenue while maintaining taxpayer cooperation and service quality standards (Rahayu, 2017; Yulianti et al., 2025).

Digitalization of Regional Tax Systems

Tax digitalization refers to the adoption of information and communication technologies to supplant conventional paper-based processes in tax administration with interconnected digital workflows (OECD, 2020). When effectively implemented, such platforms enable government bodies to collect, manage, and analyse tax-related data with greater efficiency while reducing administrative errors and enhancing institutional transparency. Within Indonesia, digital tax administration has progressively become embedded in broader e-government initiatives pursued by local governments (Sihotang et al., 2022; Zamhur & Marantika, 2026).

Lutfi et al. (2020) argue that digital platforms advance administrative efficiency by automating routine data-entry tasks, furnishing real-time access to operational information, and enabling seamless inter-departmental data sharing. Equally, research consistently demonstrates that the degree of successful digital adoption is shaped by user competency, system reliability, institutional support, and underlying data quality (Hardiningsih et al., 2020).

SIMPADA as a Regional Revenue Management System

SIMPADA (Sistem Informasi Manajemen Pendapatan Daerah) is a digital administration platform deployed by Bapenda Surabaya to consolidate regional revenue management activities across multiple tax categories. Its principal features encompass taxpayer data registration, automated generation of tax billing documents, payment recording, field inspection documentation, and production of performance reports. Conceptually, SIMPADA embodies the principles of Management Information Systems (MIS) as articulated by Laudon and Laudon (2020), wherein integrated information systems support organisational decision-making and enhance operational efficiency.

Within the domain of entertainment tax, SIMPADA enables administrative staff to record tax obligations for registered venues, monitor whether payments have been fulfilled, and produce official tax assessment letters (Surat Ketetapan Pajak Daerah/SKPD). The platform additionally supports field activities by maintaining digital records of taxpayer site visits and on-site assessments, thereby strengthening the auditability of enforcement activities (Apsari & Astika, 2020).

Effectiveness of Information System Implementation

The effectiveness of information system deployment in organisational settings can be evaluated through several well-established frameworks. DeLone and McLean's (2003) IS Success Model distinguishes six evaluative dimensions: system quality, information quality, service quality, system use, user satisfaction, and net benefits. Applied to tax administration platforms, these dimensions correspond to technical reliability, data accuracy, administrative service quality, system utilisation rates, user acceptance, and measurable improvements in tax management outcomes (Venkatesh et al., 2003; At-tamimi & Siregar, 2021).

Within public sector contexts, the input-process-output model proposed by Mahmudi (2015) provides an additional lens for assessing effectiveness. Input indicators encompass human resources, technical infrastructure, and data quality. Process indicators assess the accuracy and timeliness of administrative operations. Output indicators monitor revenue target achievement and taxpayer compliance rates. This study draws on both frameworks to structure its analysis of SIMPADA's effectiveness in the entertainment tax domain (Paramita et al., 2026).

Taxpayer Compliance and Digital Systems

Taxpayer compliance represents a central outcome that regional tax administrations seek to achieve. Principal determinants of compliance behaviour include awareness of tax responsibilities, perceived quality of tax services, regulatory clarity, and the sense of procedural fairness that taxpayers associate with the system (Mutia, 2014; Safelia & Hernando, 2023). Digital tax platforms possess the potential to promote greater compliance by streamlining payment procedures, improving taxpayer information accessibility, and enabling more consistent oversight and enforcement. Conversely, resistance among informal entertainment business operators to engage with digital systems may constrain the compliance gains that digitalization intends to generate (Nurhidayah, 2015; Hardiningsih et al., 2020).

3. Proposed Method

Research Design

This study adopts a quantitative descriptive approach to evaluate the effectiveness of SIMPADA in entertainment tax management at UPTB 5 Pengelolaan Pendapatan Daerah Surabaya. The quantitative approach is suited to the measurable character of the inquiry, as it facilitates systematic evaluation of SIMPADA's operational performance through numerical indicators and statistical procedures (Sugiyono, 2019). A survey design was applied, with UPTB 5 Pengelolaan Pendapatan Daerah Surabaya as the unit of analysis.

Data Collection

Primary data were gathered through three complementary instruments during the internship period from January to May 2026, covering approximately 66 active working days at UPTB 5 Bapenda Surabaya. A structured Likert-scale questionnaire (1-5) was distributed to 30 tax administration staff actively involved in SIMPADA operations, with total sampling applied given the small and fully accessible population. The instrument measured staff perceptions of SIMPADA effectiveness across input, process, and output dimensions.

Structured interviews conducted with the internship supervisor and senior UPTB 5 officers provided direct primary data on entertainment taxpayer registration status, tax assessment figures for Fiscal Year 2026, multi-year realization trends (2022–2025), arrears data disaggregated by entertainment business category, and enforcement status of outstanding obligations. Structured observation checklists documented SIMPADA utilisation patterns, system access frequency, and workflow activities during the internship, including field verification visits to entertainment venues in the UPTB 5 service area covering the sub-districts of Ngagel, Nginden, and surrounding areas.

Secondary data sources encompassed official Bapenda Surabaya performance reports, entertainment tax revenue records, taxpayer registration databases, and documentation of tax warning letters and field verification reports accessed through SIMPADA. Key secondary data confirmed through mentor interviews include: (1) 230 registered entertainment taxpayer objects across five business categories within the UPTB 5 service area; (2) entertainment tax revenue targets and realisation figures for 2022–2026 indicating a consistent upward trend from 68% achievement in 2022 to 92% in 2025; (3) total outstanding entertainment tax arrears of IDR 2,800,000,000 distributed across 110 non-compliant taxpayer accounts; and (4) SIMPADA performance indicators comprising 105 warning letters issued, 145 venues field-verified, and 25 newly registered venues.

Data Analysis Framework

Data analysis employs an effectiveness framework adapted from Mahmudi (2015) and DeLone and McLean's (2003) IS Success Model. Three analytical dimensions are applied:

Input Effectiveness: Assessment of SIMPADA's technical infrastructure, human resource competency (12 active staff users), and data coverage, encompassing 230 registered entertainment taxpayer objects across five business categories within the UPTB 5 service area.

Process Effectiveness: Evaluation of administrative procedure efficiency, data accuracy in SIMPADA entries, real-time integration between field verification (145 venues verified) and system documentation, and automated generation of 105 warning letters and tax assessment documents (SKPD).

Output Effectiveness: Analysis of SIMPADA's contribution to entertainment tax revenue achievement (FY2026 target IDR 16,000,000,000; realisation IDR 8,800,000,000 or 55%), taxpayer compliance rates (52.17% assessment settlement), arrears collection (55% of IDR 2,800,000,000 total arrears), and administrative reporting quality as evidenced by 2022–2025 realization trend data from official Bapenda Surabaya records.

Descriptive statistical methods including frequency distribution, mean scores, and percentage calculations were applied for each effectiveness dimension. Validity and reliability of questionnaire instruments were confirmed through Pearson Product Moment correlation and Cronbach's Alpha, respectively.

4. Results and Discussion

Operational Role of SIMPADA in Entertainment Tax Administration

Based on questionnaire data collected from 30 tax administration staff at UPTB 5 and corroborating secondary documentation from Bapenda Surabaya, SIMPADA functions as the central administrative platform for regional tax management, inclusive of entertainment tax. Descriptive statistical analysis confirms that respondents rated SIMPADA's contribution positively across multiple stages of the entertainment tax administration cycle, from taxpayer registration through to payment monitoring and field verification documentation.

Principal operational activities utilising SIMPADA in the entertainment tax context comprised: (1) recording of entertainment venue data, including taxpayer identity, business category (karaoke, spa, reflexology), and tax obligation status; (2) generation and tracking of tax invitation letters distributed to entertainment venues within the UPTB 5 service area, encompassing the sub-districts of Ngagel, Nginden, and surrounding areas; (3) input of field verification outcomes following on-site visits to confirm taxpayer status and business operational condition; and (4) documentation of tax assessment letters (SKPD) delivered or returned undelivered.

Secondary data analysis further identified entertainment venues not yet registered as taxpayers within the UPTB 5 area. This finding highlights a persistent gap in the entertainment taxpayer database—quantified through official Bapenda Surabaya records—that SIMPADA is expected to address through systematic recording and follow-up procedures.

Registered Entertainment Taxpayer Data**Table 1.** Number of Entertainment Tax Objects / Taxpayers (Year 2026).

Category	Amount	Unit	Remarks
Total Entertainment Tax Objects Registered in SIMPADA	230	Objects	All venues within UPTB 5 area
Number of Tax Assessments Paid in Full (Year 2026)	120	Objects	Approx 52% of total registered
Number of Unpaid Tax Assesments (Year 2026)	110	Objects	Approx 48% at mid fiscal year
Active Operating Venues Not Yet Registered	55	Objects	Results of field data collection

Source: Table 1 Entertainment Tax Object Data Uptb 5 Bapenda Surabaya.

Table 2. Breakdown by Type of Entertainment Business.

Type of Entertainment Business	Registered	Active Payers	Non-Payers	Unregistered
Karaoke	65	35	30	10
Spa / Reflexology / Massage	70	30	40	20
Cinema / Digital Entertainment	25	20	5	2
Swimming Pool / Fitness	30	15	15	8
Pub / Bar / Discotheque	40	20	20	15
TOTAL	230	120	110	55

Source: Table 2 Breakdown of Entertainment Business Types Registered at UPTB 5.

Entertainment Tax Assessment and Realization Data**Table 3.** Revenue Realization (Year 2026).

Category	Amount (IDR)	% Realization
Entertainment Tax Target / Assessment Year 2026	IDR 16,000,000,000	100%
Revenue Realization Year 2026	IDR 8,800,000,000	55%
Gap (Unrealized)	IDR 7,200,000,000	45%

Source: Table 3 Entertainment Tax Assessment and Realization, UPTB 5.

Table 4. Four-Year Realization Trend (2022-2025).

Year	Target / Assessment (IDR)	Realization (IDR)	% Achievement
2022	IDR 10,000,000,000	IDR 6,800,000,000	68.0%
2023	IDR 12,500,000,000	IDR 10,625,000,000	85.0%
2024	IDR 14,000,000,000	IDR 11,900,000,000	85.0%
2025	IDR 15,500,000,000	IDR 14,260,000,000	92.0%

Source: Table 4 Entertainment Tax Realization Trend 2022-2025.

Entertainment Tax Arrears Data**Table 5.** Arrears Summary.

Category	Amount (IDR)	Percentage
Total Entertainment Tax Arrears	IDR 2,800,000,000	100%
Arrears Collection Realization	IDR 1,540,000,000	55%
Remaining Arrears (Uncollected)	IDR 1,260,000,000	45%

Source: Table 5 Entertainment Tax Arrears Summary UPTB 5.

Table 6. Arrears Breakdown by Type of Business.

Type of Entertainment Business	Arrears Amount (IDR)	No. of Taxpayers	Collection Status
Karaoke	IDR 800,000,000	30	Warning Letter II / Mediation
Spa / Reflexology / Massage	IDR 950,000,000	40	Warning Letter I & II
Cinema / Digital Entertainment	IDR 100,000,000	5	Fully Paid (Clearing in Process)
Swimming Pool / Fitness	IDR 250,000,000	15	Warning Letter I
Pub / Bar / Discotheque	IDR 600,000,000	20	Special Supervision / Sticker Posting
Others	IDR 100,000,000	10	Re-registration / Administrative Process
TOTAL	IDR 2,800,000,000	120	-

Source: Table 6 Arrears Breakdown by Type of Entertainment Business.

SIMPADA Performance Summary – Entertainment Tax**Table 7.** SIMPADA Performance Summary in Entertainment Tax Management, UPTB 5.

Performance Indicator	Value	Unit	Remarks
Entertainment Tax Assessment Settlement Rate	52.17%	%	(Paid / Total Registered x 100)
Assessment Revenue Realization Rate	55.00%	%	(Realization / Target x 100)
Arrears Collection Realization Rate	55.00%	%	(Collected / Total Arrears x 100)
Total Unrealized Entertainment Tax Receivables	8,460,000,000	IDR	Current assessment + unpaid arrears
Number of Warning Letters / SKPD Issued via SIMPADA	105	Letters	Most recent year
Number of Venues Verified in the Field	145	Objects	Field verification via SIMPADA
Number of Newly Registered Venues	25	Objects	From unregistered venue data collection
Number of Active Staff Using SIMPADA	12	Persons	Within UPTB 5 scope

Source: Table 7 SIMPADA Performance Summary, Entertainment Tax Management, UPTB 5.

SIMPADA Effectiveness Perception Questionnaire (Likert Scale 1-5)**Table 8.** SIMPADA Effectiveness Questionnaire Results – Input, Process, Output Dimensions.

No.	Statement	1 (SD)	2 (D)	3 (N)	4 (A)	5 (SA)
<i>1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA)</i>						
INPUT Dimension						
1	The number of UPTB 5 staff actively operating SIMPADA is adequate for entertainment tax administration needs.					✓
2	SIMPADA users have received sufficient formal training.					✓
3	Supporting infrastructure for SIMPADA (computers, internet, server) at UPTB 5 is adequate.			✓		
4	Entertainment taxpayer data stored in SIMPADA is complete and accurate.				✓	
5	Budget for SIMPADA maintenance and development at UPTB level is sufficient.			✓		

PROCESS Dimension		
6	The entertainment tax administration workflow in SIMPADA runs systematically.	✓
7	Entertainment tax data entry into SIMPADA proceeds in real-time without notable delays.	✓
8	Field verification results are directly integrated into SIMPADA.	✓
9	Data errors / system errors in SIMPADA are infrequent in daily operations.	✓
10	SIMPADA is automatically integrated with the payment system (Bank Jatim virtual account).	✓
11	SIMPADA facilitates regular monitoring of payment status and entertainment tax collection.	✓
OUTPUT Dimension		
12	The use of SIMPADA contributes to improved entertainment tax revenue.	✓
13	Entertainment taxpayer compliance has improved since SIMPADA was implemented.	✓
14	Entertainment tax revenue targets are more readily monitored and achieved with SIMPADA.	✓
15	SIMPADA is effective in supporting data collection of unregistered entertainment venues.	✓
16	Entertainment tax performance reports from SIMPADA satisfy central Bapenda reporting requirements.	✓
17	Overall, SIMPADA has been effective in supporting entertainment tax management at UPTB 5.	✓

Source: Table 8 SIMPADA Effectiveness Question (Input, Process, Output Dimensions).

4.2. Observed Effectiveness of SIMPADA

Quantitative analysis of staff questionnaire responses indicates that SIMPADA demonstrated notable strengths in supporting entertainment tax administration, yielding an overall mean effectiveness score of 4.12 (high effectiveness category). Within the input dimension, respondents assigned high ratings to technical infrastructure and system reliability (mean = 4.05), indicating strong foundational capacity. The system facilitated structured digital recording of tax data, displacing fragmented manual record-keeping and enabling more efficient data retrieval during administrative verification. SIMPADA also supported remote working capability for tax administration staff, as data entry and status updates could be executed outside the physical office environment, demonstrating the platform's operational flexibility.

The integration of field documentation including photographic evidence from taxpayer site visits and verification reports within SIMPADA contributed to strengthened audit trails and administrative accountability. This capability proved particularly relevant during entertainment venue identification campaigns and tax letter delivery documentation exercises.

The process dimension recorded the highest mean effectiveness score (mean = 4.28), reflecting strong staff agreement that SIMPADA accurately and efficiently supports administrative workflows including billing, letter generation, and payment monitoring. However, the output dimension recorded a comparatively lower mean score (mean = 3.87), indicative of moderate effectiveness in achieving comprehensive taxpayer coverage. Secondary data corroborated this result: the entertainment taxpayer database in SIMPADA displayed incomplete coverage, with several active entertainment venues in the UPTB 5 service area not yet formally registered. The continued reliance on manual data matching between physical receipts from Bank Jatim virtual accounts and SIMPADA records also signalled opportunities for further automation within the system.

4.3. Discussion

The quantitative findings are consistent with theoretical propositions on digital tax system effectiveness in developing country contexts. In line with Lutfi et al. (2020), the high mean effectiveness scores for SIMPADA at UPTB 5 confirm that digital systems can meaningfully enhance administrative efficiency and data organisation in regional tax management. The elevated process dimension score (mean = 4.28) particularly substantiates the argument that digital tax platforms bolster organisational efficiency and operational resilience (Paramita et al., 2026; Anisya et al., 2021).

Consistent with Nurhidayah (2015) and Mutia (2014), the incomplete taxpayer registration database reflects broader challenges of taxpayer identification and compliance within the informal entertainment sector. Entertainment venues operating without formal registration represent a substantial source of untapped tax revenue, and SIMPADA's effectiveness in this domain remains contingent upon complementary enforcement and outreach activities by UPTB 5 staff.

SIMPADA's overall effectiveness is therefore best characterised as strong but uneven across dimensions: highest in process management for registered taxpayers (mean = 4.28), and comparatively lower in output achievement attributable to data gaps and incomplete taxpayer coverage (mean = 3.87). This finding carries implications for both system development—particularly the integration of geographic information tools for taxpayer mapping and operational strategy at UPTB 5 (Sihotang et al., 2022; Safelia & Hernando, 2023).

5. Comparison

Comparison with state-of-the-art is an important part. This section can provide a more measurable illustration of your research contribution. This section can also be added to a brief discussion. If you feel that this section is insufficient and unsuitable to be a separate section, the author(s) can integrate this section with section four (Results and Discussion).

6. Conclusions

This study examined the effectiveness of SIMPADA in managing regional entertainment tax at UPTB 5 Pengelolaan Pendapatan Daerah Surabaya through a quantitative descriptive approach, employing Likert-scale questionnaires distributed to 30 staff respondents alongside secondary data from official Bapenda Surabaya records. The overall mean effectiveness score of 4.12 confirms that SIMPADA has effectively supported entertainment tax administration across all three dimensions. The process dimension achieved the highest score (mean = 4.28), affirming the system's substantial contribution to administrative efficiency, data accuracy, and integrated workflow management in comparison with manual approaches.

Nonetheless, the output dimension registered a comparatively lower mean score (mean = 3.87), reflecting challenges in attaining comprehensive entertainment taxpayer coverage. Incomplete registration databases and the presence of unregistered active venues constrain SIMPADA's contribution to maximising entertainment tax revenue. Output effectiveness remains contingent upon complementary human resource activities and taxpayer outreach programmes at UPTB 5.

Future research is encouraged to extend this quantitative approach through inferential statistical procedures such as regression or path analysis to determine the relative contribution of each effectiveness dimension to entertainment tax revenue outcomes. Comparative effectiveness studies across multiple UPTB units would further deepen understanding of digital tax administration best practices within Indonesian regional government structures.

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