



The Role of Prophetic and Agile Leadership In Indonesia

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ABSTRACT

Administrative bureaucracy in Indonesia is quite a lot and complicated, so there is a need for simplification to facilitate the community to create good governance and improve public services quality. This study aims to analyze the application of prophetic and agile leadership in Indonesia as well as to analyze, understand the urgency of the development of bureaucratic Reform as one of the reforms in the implementation of regional taxation services, include elements below: policy regulation, human resources, information technology, and coordination to produce transparent public services become a measure of data efficiency and effectiveness. Bureaucratic Reform in the implementation of regional taxation services at KB Samsat with mobile technology answers the challenges of service development carried out by KB and the development of tax service administration for paperless-based motorized vehicles further development. The development is carried out sustainably from human resources, institutional and visionary leadership by creating Samsat services divided into two counters with the Conventional Samsat. Semi Modern and Modern Samsat models in collaboration with Government to Government (G to G), Government to Business (G to B), Government to Citizen (G to C) by utilizing optimal information technology towards mobile technology, then service products and reporting administration that is in line with the expectations of today's society emerge.

KEYWORDS: Prophetic, Agile Leadership, Public Service, Tax Service Administration

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I. INTRODUCTION

There is an open secret that dealing with public services in Indonesia is synonymous with complicated procedures, no certainty of time, high costs, and the attitude of officials who are not friendly to citizens. The terrible stigma of public services like this has not changed significantly since the reformation began. Along with public officials, the bureaucracy still maintains a culture and power mindset instead of developing a new service culture for citizens. Service providers still show their face as rulers in front of citizens, not service providers who always listen to citizens' aspirations as service users (USAID Indonesia, 2013). comprehensive and sustainable towards various aspects of the government bureaucracy, especially those related to laws and regulations, institutions, human resources, management (business process), and bureaucratic culture. This fact can be proven from the issuance of (a) Law Number 25 of 2009 concerning Public Services, (b) Government Regulation Number 96 of 2012 concerning Guidelines for Implementing Law Number 25 of 2009 concerning Public Services, (c) Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025, and (d) Regulation of the Minister for Administrative Reform and Bureaucratic Reform Number 20 of 2010 concerning the Road Map for Bureaucratic Reform 2010-2014, as well as various implementing regulations, with three main targets, namely: (a) realizing a clean and corruption-free government, (b) improving the quality of public services, and (c) increasing the capacity and accountability of bureaucratic performance, with the ultimate goal of creating a clean, competent and serving bureaucracy.

However, based on international and national institutions' research, it shows that the bureaucratic reforms implemented have not significantly changed the Indonesian bureaucracy's figure for the better. The World Bank survey (2015) shows that the Indonesian Public Service Index still ranks 109 out of 180 countries. The index of ease of doing business is in the order of 155 out of 189. Transparency International's survey on the Corruption Perception Index in 2015 put Indonesia in 117th position out of 175 countries. The results of a United Nations survey (2014) on the e-Government Development Index (e-Government Development Index) show that Indonesia is in 106 out of 193 countries (UNPAN, 2014).

Meanwhile, the Ombudsman survey of the Republic of Indonesia (2015) shows the results are not much different from surveys of international institutions. Of the 33 samples studied for the provincial government, there are three green zones, 17 yellow zones, and 13 red zones. The three provinces that fall into the green zone (high compliance) category are South Kalimantan Province, South Sulawesi Province, and East Java Province.

People in the Industrial Revolution 4.0 era cannot survive if they only live with the old primary literacy assets, namely reading, writing, and mathematics. However, humans must be able to master the three main competencies of literacy, namely human literacy. Human literacy skills are a person's skills for leadership, teamwork, cultural agility, and entrepreneurship. Based on this description, one of the competitiveness of humans in the Industrial Revolution 4.0 is leadership skills. Mulyasa (Mulyasa, 2004) argues that leadership is an activity to influence society towards achieving organizational goals.

Meanwhile, according to Hasibuan (Hasibuan, 2010), leadership is a way for a leader to influence subordinates' behavior so that they are willing to work together and work productively to achieve organizational goals. In a study conducted by Pramesti and Dedi (Pramesti, 2018) on millennial leadership, their research found that in the millennial era, an ideal (modern) leadership model is needed today to be able to adapt to the times. The reason is, in the millennial era, every part of human life has been affected by modernization to develop towards a new order.

Leadership is an individual's ability to influence, motivate, and enable others to contribute to its effectiveness and success. The leadership style influences a person's leadership in leading their subordinates. Leadership style is a behavioral norm used by a person when that person tries to influence others' behavior as he sees it (Nanjundeswaraswamy, T. S., & Swamy, D. R., 2014).

Talking about leadership, all leaders should make the Prophet a role model in carrying out his leadership. If we look closely at the Prophet's life, there will be no end to the lessons and privileges. In this case, the Prophet's leadership could not be separated from the concept of leadership that the Prophet carried out at that time. The leadership of the Prophet was called prophetic leadership.

The research that the author conducted has similarities with previous research, namely the current leadership theory. However, this study is focused on the role of a specific leadership model in the era of industrial revolution 4.0. In this context, the appropriate leadership model to be applied by leaders in this era is a prophetic and agile leadership model. The agile leadership model is a leadership model with fast, responsive, decision-making, risk-taking, facing crises, and leading. An agile leader figure will be very adaptive in dealing with everything in the environment and society. An agile leader is suitable to be applied in the era of the industrial revolution 4.0.

Meanwhile, prophetic leadership is the ability of a person who cannot influence others who achieve the goals carried out by the prophets and prophets (Widayat, P. A., 2014). When looking at the Prophet's life, we will find many features and lessons that seem never to run out. The leadership carried out by the Prophet can build the trust and honor of his people. Smartly, his leadership style when solving problems can be used by all parties' interests; therefore, this prophetic leadership style is interesting to be developed and the agile leadership model.

II. LITERATURE REVIEW

Bureaucracy in Indonesia

According to Max Weber, one of the main characteristics of industrial society is the urge to rationalize social and economic processes. Rationalization is "the calculated matching means and ends to achieve social and economic objectives with the greatest possible efficiency" (Integration of means and objectives to achieve social and economic goals as efficiently as possible). Therefore, this bureaucratic model is called the ideal type of bureaucracy or a rational organizational model. This model is not to describe the organization's reality correctly but to explore the critical elements of organizational phenomena only for analytical purposes. Experts categorize Max Weber's bureaucratic theory. Anthony Down (1967), quoted by Joko Widodo (2012), distinguishes bureaucracy into three definitions. First, bureaucracy is defined as an institution or level of an extraordinary institution. In this sense, bureaucracy refers to the quality produced by an organization.

When viewed from the pattern of relations between the state (state) and the people (civil society), the definition of bureaucracy can be divided into two models. First, it is a point of departure that places the bureaucracy in a neutral position. Second, bureaucracy is seen as a pathology (bureaucratic disease) that creates

problems in people's lives. From this second model, we understand the general truth of the public's view of the bureaucracy, which considers the bureaucracy as a slow structure, procedural clumsiness, rigid, inefficient, unresponsive, and not adaptive to the progress and development of the times. Even in various cases, the bureaucracy serves itself and its clients' interests rather than prioritizing the public interest (citizens). It is not uncommon for the bureaucracy to become a political tool of a particular political force. The second category of a bureaucratic model that gave birth to bureaucratic pathology is often used as the basis for practitioners, observers, and public administration academics about the Weberian bureaucratic model's weaknesses. For those who reject the Weberian bureaucratic model, consider that the bureaucratic model has many weaknesses. It is not following the challenges many countries face in the era of increasingly vital globalization, rapid advances in information and communication technology, and increasingly intense democratization that has made the Weberian bureaucratic model increasingly unpopular. Those who accept the Weberian bureaucratic model see that this model is still needed because, so far, no comprehensive and comprehensive alternative institutional arrangement model can be used to replace the Weberian bureaucracy.

The rapidly changing trend of information technology: the increasing flow of globalization and liberalization, both in the economic, political, and cultural sectors, and the strengthening of the phenomenon of information-based society and knowledge-based society have generated dissatisfaction with the Weberian bureaucratic model, which tends to have negative impacts, such as structure. A too hierarchical bureaucracy encourages the spread of a high-cost economy, rampant red tape, low initiative and responsibility of the apparatus, and a more robust culture of mediocrity and in-efficiency (Islamy, 2003). This dissatisfaction gave birth to new ideas for reconstruction, reconceptualization, or new approaches to Weberian public bureaucratic concepts, such as Managerialism (Pollit, 1990), New Public Management (Hood, 1991), Market-based Public Administration (Lane and Rosenbloom, 1992), Reinventing Government (Osborne and Gabler, 1992) and Banishing Bureaucracy.

New Public Service

The birth of the New Public Service (Denhardt and Denhardt, 2007) cannot be separated from the weaknesses of the classic public bureaucracy and the New Public Management, which are manifested in the form of public services implemented by the government. Although it does not deny some of the successes of the NPM approach, especially in American and European countries, in various ways, this approach is considered unsatisfactory, not even producing the expected results, which has led to various criticisms. The New Public Service premise states that government should not be run like a company but should be run more to serve society democratically (government should not be run like a business, it should be run like a democracy). From this perspective, public service providers are required to be able to change their approach in serving the community, such as changing habits that previously prioritized the telling approach (likes to give orders and force the will to the community) to listening (likes to listen to people's wants and needs), from the steering approach likes to control and direct the community) to be serving (willing to protect and serve what the community needs and hopes).

New Public Service thinking is very relevant in conditions where the government is implementing bureaucratic Reform in the era of democracy and decentralization to improve government performance that is effective and efficient and achieved following public accountability and responsibility. For achieving this goal, government commitment and consistency are needed to develop various aspects of public services (Islamy, 2009).

First, it is necessary to bureaucratize services so that a service organization that is lean but functional can work quickly and precisely so that services can be implemented effectively and efficiently.

Second, service human resources need to be recruited from people who have adequate technical service skills (technicality), who have high responsiveness to what the public needs, and can establish good communication with the community. Therefore, public servants must be recruited based on the principles of a merit system.

Third, adequate service infrastructure and services are considered low quality due to the insufficient service infrastructure and low quality. The idea of installing e-Government throughout all government levels needs to be actualized because it is a strategic choice to improve the quality of public service performance immediately.

Fourth, effective and efficient service systems and procedures. Fifth, effective complaint management. Sixth, high service quality standards. Seventh, high community satisfaction because any public service process aims to increase community satisfaction as service recipients. Therefore, all government agencies, offices, and agencies need to pay attention to the Community Satisfaction Index (CSI).

Definition of Prophetic Leadership

Prophetic leadership consists of two words, namely leadership and prophetic. The two elements of this word contain different definitions. The concept of leadership cannot be separated from an interaction between the leader and the led people. When viewed from language, leadership comes from the word "leader" with the affix and-ness. According to the Big Indonesian Dictionary, leadership is a way of leading or how to lead. In English, it is called leadership, where leadership comes from the world leader, which means leader, and to lead, which means leadership. Meanwhile, in terms of leadership, it has different meanings and explanations.

According to Daft in Subagja, S. (2010). Leadership attempts to influence the relationship between leaders and followers who want change and tangible results that reflect their common goals. As for Makruf, S. A. (2017) states that leadership is a process of influencing others to understand and agree on what needs to be done and how the task is carried out effectively and facilitates individual and collective efforts to achieve common goals.

In another perspective, Kartono in Rifaudin (2017: 49) states that leadership is an aspirational force, a strength of spirit, and a creative moral force, which can influence members to change attitudes so that they become confirm with the wishes of the leader. Based on the above definition, it can be concluded: that leadership is an effort to influence other people (in this case, especially those who are led) so that there will be changes in a group or organization. It is hoped that the goals or ideals are achieved.

Agile Leadership

The agile leadership model is a leadership model with the characteristics of being fast, responsive, decision-making, risk-taking, facing crises, and leading (Doz, Y., Kosonen, M., & Virtanen, P., 2018). An agile leader should be very adaptive in dealing with everything that happens in the environment and society; suitable to be applied in the era of the industrial revolution 4.0. The leader focuses on maximizing productivity and teamwork, regardless of all the changes that are encountered.

Agile leadership requires individuals who have six main characteristics, namely: calm, adaptable, innovative, always learns from experience and provides feedback, and does not hesitate to help build others. The first characteristics of an agile leader are calm and adaptability to change, pressure, and crises. Agile leaders must remain calm in all situations to automatically calm their subordinates under the same work pressure (Mueller, T., & Harvey, D., 2015). This calm attitude will also help leaders who are agile in adapting to make the right decisions in dealing with all situations. Besides, agile leadership requires leaders to find solutions to deal with changes, crises, and pressures that can come at any time. Agile leaders are leaders who are full of innovation. So when change occurs, agile leaders will not only get stuck and let the company or organization roll in with the flow of change.

A further characteristic of an agile leader is to always learn from experience and provide feedback. Experience is the best teacher for a leader, but a leader should not be fixated on his own experiences and thoughts. A leader needs to gather feedback from those around him for consideration. Furthermore, another characteristic of agile leaders is that they do not hesitate to help build others up. This includes the ability to motivate and inspire those they lead.

III. RESEARCH METHODOLOGY

This study used qualitative research methods with a systematic review approach to Indonesian literature relevant to the research topic. According to Camey (2002), the systematic review approach is a literature study approach that aims to identify, collect, critically assess, and synthesize previous research results relevant to a particular topic. The results of this synthesis were explicitly used to describe and discuss the problems discussed in this article. This systematic review process began by searching for literature relevant to the topic-related discussion.

IV. DISCUSSION

Service Bureaucratic Reform at the Samsat Joint Office

First, the implementation of bureaucratic Reform requires a legal basis (regulation) as a guide in delivering public services, including its development. Regulation is significant to guarantee legal certainty for the people it serves. Legal certainty is an essential principle in good governance. However, what often happens is that the regulation is unable to anticipate changes in the environment and the demands of a very dynamic society. In another sense, Indonesia's laws and regulations quickly become "out of date" because they lag behind the progress of the times.

Meanwhile, bureaucrats must be based on clear and firm laws and regulations in carrying out their duties. In this condition, the leaders of public service institutions must have the courage to make breakthroughs (innovations) with all the risks by exploiting the loopholes in their authority in delivering Samsat services.

Second, innovation is temporary or static when viewed from the time dimension because innovation is created to respond to changes in a certain period or period in human civilization. It means that innovations that are born today will sooner or later be eroded by the quality wave in the digital community era. This fact can be seen from the public's response (taxpayers) to the Samsat service innovation. When asked about the quality of the current East Java Samsat service, most people answered very well and experienced significant changes (significant) compared to previous years. Nevertheless, when asked about the community's expectations for Samsat's future services, the response was impressed that the service innovations currently implemented had not sufficiently met their expectations in the future. This fact proves that service innovation must not stop but must be sustainable, or in other words, "Samsat service innovation must be continuous."

Third, the success of Samsat in developing innovative service models so far is almost impossible to implement without taking advantage of advances in information technology. Information technology plays a very strategic role in developing innovation. Currently, the paradigm of public service delivery is changing, from the paradigm of "face-to-face service" to "independent service." Alternatively, in other words, from the paradigm of "counter-based services," which can only be accessed at a particular place/location at a specific time, to "virtual-based services" that can be accessed anywhere and anytime. The benefits of implementing this information technology can be seen from two perspectives. First, from the Samsat service provider's side, information technology can change the mindset and culture set from the leadership level to the service implementer. The application of information technology is a must in Samsat services. So far, Samsat has been able to serve the growth in the number of motorized vehicles every year without reducing the quality of its services to the public. The use of information technology has also succeeded in dividing the burden of Samsat services not only being concentrated in one Samsat Joint Office service point (Samsat Induk), but broken down to various service points by producing superior service products based on online system Samsat. This study also proves that the service load ratio has begun to shift from the main Samsat to the existing Samsat superior services. Second, from the community side, as users of Samsat services. Information technology has made it easier and more flexible to choose the type of service deemed appropriate to their wishes. This fact can be seen from the community's positive response to various types of Samsat services considered "very good."

The application of information technology in the Samsat environment can increase public satisfaction, compliance, and trust in the Samsat public service agency (public trust). The problem lies in the people's expectations, which always increase with higher standards from time to time.

Electronic-Based Motor Vehicle Tax Administration Reform

First, tax administration (tax administration), especially Motor Vehicle Tax, is a clear picture of the bureaucratization process. The bureaucratization process can be seen from the tax administration chain's length, starting from data collection, determination, payment, invoicing, bookkeeping, reporting, and inspection to manage PAD and APBD revenues. This bureaucracy is getting more complex, along with the increasing number of motorized vehicles and the application of reporting with an accrual-based accounting system. The implementation is mostly paper-based (letters/documents), following laws governing regional taxation and regional finance. Thus, tax administration reform's main objective is not cutting the chain of administrative management processes, nor reducing the number of tax letters/documents and regional financial reports, but changing the administrative management from previously being completely manual and paper-based) to be electronic-based (paperless).

Second, the process of reforming local tax administration and finance must take advantage of information technology. So that its management can be more efficient, effective, accountable transparency, and there is legal certainty without reducing its functions and violating the norms and basic principles of tax and financial administration management itself. Electronic-based tax administration and finance management are also called "the bureaucratization process of digitization." Efforts to undertake the bureaucratization of information technology-based tax and financial administration have been carried out for a long time. However, the fact is that until now, there is still a gap between the development of information technology service administration in Samsat and tax administration at the UPTD. Several factors cause: (a) the extent and complexity of the management of tax administration and financial management, (b) the priority of information technology development policies is more directed at the Samsat Joint Office and Samsat superior service because it is considered to be dealing directly with the community (front office), while administrative management taxation and finance are considered as supporting elements that have more back-office processes, and (c) the legality of conventional tax administration management (manual and paper).

Third, the main priority is to create discretion as a legal basis and guideline for implementing officers, especially concerning digitizing local tax collection documents. One of the discretions that are considered necessary is the issuance of Pergub Number 37 of 2015. One article states that "decisions in electronic form are decisions made or conveyed using or utilizing electronic media." The implementation is to record telephone/cellphone numbers and e-mails into a computer system database. This data can increase work

efficiency and effectiveness in managing taxation documents based on electronic (paperless) so that the delivery is no longer necessary to use letters/paper and couriers.

Fourth, a paradigm shift in electronic-based tax administration management. Some of the tax administration and financial de bureaucracy results mentioned above have become a momentum to change the paradigm of tax administration management, which has been synonymous with stacks of letters/documents, file cabinets, or file warehouses. Therefore, it is necessary to change the paradigm of tax and financial administration management in the future. First, changing the tax and financial administration management paradigm from paper-based to electronic (paperless). Second, changing the paradigm that the Samsat and UPTD / Dipenda are an integral system, not a separate system, especially the database system. Third, changing the paradigm that tax administration functions are an integral part of the regional financial management system.

Samsat Service Administration Model and Mobile Technology-Based Tax Administration

First, this study also succeeded in identifying the current Samsat service model based on its characteristics. First, Conventional Samsat (Joint Office of Samsat / main Samsat); Second, Samsat Semi Modern (Samsat Drive-Thru, Samsat Corner, Samsat Payment Point, Samsat Delivery, and Samsat Mobile); Third, Modern Samsat (e-Samsat and ATM Samsat). The classification of the Samsat Service Model is considered very important to know. First, the three Samsat models each have advantages and disadvantages, making it easier to determine which aspects should be developed, simplified, integrated, connected, and synergized to achieve the most optimal service. Second, the three service models are information technology-based service models facilitated by service innovation.

"Samsat Link." Samsat Link functions as an "integrator and facilitator" to integrate the three existing service models; therefore, Samsat Link cannot be called a Samsat service model. Third, some of the three Samsat service models' weaknesses are relative to other service models, but some must be fixed in the future.

Second, the development of the future Samsat service model based on mobile technology needs to be based on several requirements:

The direction of developing the Samsat service model in the future involves four dimensions: (a) the three existing Samsat Service Models do not need to be replaced or removed because they support and complement each other and serve all society levels. (b) The three Samsat Service Models need to increase the quantity and the quality of the service. The first model needs to improve the quality of service. The Second and Third Models are directed to increase the number and distribution (replication) so that they can be evenly distributed throughout the region, (c) The three Samsat Service Models must utilize information technology as optimally as possible (internet and social media). (d) the three Samsat Service Models minimize manual work and paper-based and maximize how it works electronically and paperless. Moreover, (e) the three Samsat Service Models must be integrated and connected with various existing systems in the Samsat parent agency as well as with systems outside of Samsat according to the innovations developed. Several legal foundations are already available, but with the increasing number of future innovations, there may still be some that have not been regulated in the existing laws and regulations. If that happens, we can take advantage of the discretion gap that already has a legal basis, namely Law No. 30/2014 on Government Administration. It allows public officials to exercise discretion to fill the legal vacuum, but it is very beneficial for the community. It does not conflict with existing laws and regulations. (3) the use of mobile technology in the future Samsat services carries risks and consequences. Therefore, it requires courage, commitment, consistency, and synergy between the parties involved in service development.

Besides, strategies are needed to strengthen human resources and institutions—HR in a broad sense, specifically HR in information technology. Human resources in a broad sense need to be improved in quality. At the same time, in terms of quantity, they will face severe problems due to the consequences of shrinking the number of employees due to retirement and the existence of the KemenPAN-RB policy on minus growth. The strategy is to recruit Non-Permanent Employees and/or utilize Bank Jatim officers as is currently done. (4) The use of mobile technology in the future must be based on several principles so that development can be carried out in a directed manner without crashing the basic principles of developing public services and developing information technology. These principles include fairness, convenience & availability, security, problem-solving, legal certainty, participation, and collaboration. At the applicative level, the direction of developing the Samsat service model in the future must include:

First, the Conservative Samsat Service model, (a) changing the manual and paper-based filing system to an electronic filing system, (b) integrating one system of BPKB management with the Samsat Joint Office, (b) optimizing the role and function of the information counter in the Joint Office as a center for information management, public complaints, and outreach, (c) development of the Samsat Semi Modern service by utilizing officers from the police or Bank Jatim, (d) simplifying the requirements for motor vehicle registration services, (e) completing service facilities and infrastructure electronically, such as queuing for taxpayers electronically with digital payments and photos of taxpayers who carry out block releases and progressive changes, and (f)

connectivity between BPKB, numbering, registration, determination, payment, the printing of STNK, Number Plates, and validation of STNK. Samsat Semi Modern Service Model, including (a) Mobile Samsat: (i) multiply the units and distribute them more evenly over all areas, (ii) stipulating a fixed location and schedule (regular), (iii) providing non-regular service units, (iv) adding types of vehicle registration printing services, transfers and others, (b) Samsat Payment Point: (i) adding number of services, (ii) placement based on area size and population ratio (taxpayers) so that service distribution can be evenly distributed to ensure easy access, (iii) adding types of vehicle registration printing services, transfers etc., (c) Samsat Drive Thru & Samsat Corner: (i) increasing the number of Samsat Drive Thru and Samsat Corner, (ii) expanding service locations, (iii) increasing the types of vehicle registration and transfer printing services, (iv) adding access models to the Samsat ATM service with SMS in collaboration with cellular telephone service providers, (d) developing Samsat Auto Debit, and (e) replacing paper-based SKPD / Tax Notice into a digital card or "Notice Smart Card" in collaboration with banks.

Second, the Modern Samsat Service model includes: (a) increasing the number and distribution of Samsat ATMs to various cities in collaboration with banks for joint Samsat ATMs, (b) adding types of STNK printing services, vehicle transfer, and (c) strengthening the foundation of the ATM system Samsat and e-Samsat: (i) develop websites and improve security and update data and information regularly, (ii) increase access speed by increasing their bandwidth capacity, (iii) add public service features including the use of social media, (iv) upgrading existing technology with the latest technology tools and systems, and (v) building a control room including its human resources to monitor data and information traffic from the entire integrated and connected network.

Third, the Samsat service model's development in the future is determined by integrating and connecting the various existing systems into one unit to be accessed anywhere and anytime by stakeholders according to their respective authorities. Integration and connection are between the three Samsat Service Models with all stakeholders, within the Samsat system and outside, and between Samsat and the UPTD / Dipenda (Head Office).

Research Implications

This study's findings are the latest findings on the public bureaucracy's portrait, especially the one-stop service model and tax administration in the reform era. This study's findings prove that bureaucratic Reform has succeeded in significantly improving public service bureaucracy's performance through various information technology-based public service innovations to improve service performance. Meanwhile, this study has confirmed previous research concerning tax administration reform by utilizing information technology concerning tax administration reform. Including the internet and social media can improve tax administration performance, reduce tax administration costs, reduce taxpayer compliance costs, and increase interaction between taxpayers and tax service officers.

Leadership and the use of information technology in public services and tax administration have created a rational and professional bureaucracy. Information technology facilitates the re-engineering of complex service and administration systems to be simpler, more comfortable, faster, and more accurate. Even with the use of information technology today, it can change the public services' paradigm, from the paradigm of "face-to-face service" to "independent service." Alternatively, from the paradigm of "counter-based services," which can only be accessed at a particular place/location at a specific time, to "virtual-based services," can be accessed anywhere and anytime.

From the New Public Service perspective, what should be built in public governance is to increase collaboration and minimize competition with stakeholders and shareholders. Because win the competition refers to a generally developed concept in the business world. However, nothing is prohibiting the concepts developed in the business world from being adopted into public services. The facts found in this study are that many of the Samsat service innovation ideas developed are adopted from the concepts developed in the business world. The problem lies in the assumption of positioning the community (taxpayers) in delivering public services. In public service, where the government adheres to a democratic system, citizens are the holders of power (shareholders) of the taxes they pay to the state. Therefore, the community must be placed in an equal position with service providers. This equality is intended to fulfill community rights, hear criticism and suggestions, and prioritize public service policy orientation on what the community hopes. Because service users mostly determine the values, norms, and standards of public services. It is where the differences between the NPM and NPS approaches are found. NPM assumes that the public is the customer (customer), while NPS assumes that the community is part of the holder of state sovereignty. Thus, citizens' meaning cannot be reduced only as a customer with economic motive and value-free. It is not bound by values and norms, as citizens who have rights and responsibilities.

V. CONCLUSION

First, Samsat is the first public service bureaucratic institution to use the one-stop concept and has successfully transformed since its birth in the New Order era in 1976 to the current reform era. The success of Samsat in carrying out bureaucratic Reform is evidenced by creating the various innovative service models based on information technology, such as: Samsat Drive-Thru, Samsat Corner, Samsat Payment Point, Mobile Samsat, Samsat Delivery, e-Samsat, and ATM Samsat, as well as various other innovative products such as Samsat Link, which supports the success of Samsat in carrying out the transformation.

Second, tax administration reform is a significant part of the bureaucratic reform agenda. On the one hand, it is closely related to public services aspects in tax collection, which require a total overhaul of models, systems, procedures, norms, and standards (bureaucracy). On the other hand, the management of tax administration must be "abiding by the principles" of maintaining the tax collection model, system, procedure, norms, and standards stipulated in the binding tax laws and regulations. The strategy was undertaken for "bureaucratization" is to change the administration management system and methods from being completely manual and paper-based to electronic (paperless) by utilizing developing information technology (mobile technology) currently.

Third, the public bureaucracy is not empty and value-free but always interacts with a changing environment that dynamically moves. The main factor driving environmental change is the spectacular and revolutionary advancement of information technology. Advances in information technology have changed the paradigm of public service delivery, from conventional (face-to-face) services to modern (virtual) services that are not bound by space and time, from paper-based services to digital-based (paperless) services.

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