

Kumawula, Vol.8, No.1, April 2025, 229 – 241
DOI: <https://doi.org/10.24198/kumawula.v8i1.57615>

ISSN 2620-844X (online)

ISSN 2809-8498 (cetak)

Tersedia online di <http://jurnal.unpad.ac.id/kumawula/index>

ENHANCING PUBLIC SERVICE DELIVERY "TEMAN PBB" APPLICATION WITH INSIGHTS FROM SOUTH KOREA

Septiana Dwiputrianti^{1*}, Jessica Agatha¹, Endang Wirjatmi T.L¹, Hye Kyoung Lee²

¹ Polytechnic STIA LAN Bandung

⁴ Myongji University, Republic of Korea

*E-mail: sdwiputrianti@gmail.com

ABSTRACT

This community service initiative aims to enhance public awareness of the importance of paying Land and Building Tax (PBB) through the use of the digital application Teman PBB, launched by the Bandung City Government. The selection of South Korea as a reference country for this application is based on its renowned reputation for technological innovation and the successful implementation of effective e-governance systems. By adopting best practices from South Korea, it is anticipated that the Teman PBB application will significantly improve the quality of public services, particularly in terms of efficiency and transparency. The methodology employed in this initiative includes outreach and direct assistance to neighborhood heads (RW) and residents in Bandung City. The community service approach is concentrated in the Cihaurgeulis Sub-district, encompassing the stages of planning, implementation, and evaluation. Activities include socialization efforts aimed at increasing taxpayer awareness through direct engagement and the distribution of informational materials. Quantitative and qualitative data will be collected to measure the success of this program, including the increase in application users and feedback from the community regarding their experiences with the application. The results of this initiative indicate that the implementation of the Teman PBB system not only simplifies the tax payment process for citizens but also raises public awareness of the importance of digital technology in tax administration. Despite certain challenges—such as limited access for iOS users—collaboration with South Korean academics is expected to provide innovative solutions to enhance the inclusivity and effectiveness of the application. Consequently, this initiative not only elevates public awareness but also makes a tangible contribution to the development of technology-based public services in Bandung.

Keywords : "Teman PBB" application; public service; community participation; digital technology; good governance

ABSTRAK

Pengabdian kepada masyarakat ini bertujuan untuk meningkatkan kesadaran masyarakat akan pentingnya membayar pajak bumi dan bangunan (PBB) melalui pemanfaatan aplikasi digital Teman PBB yang diluncurkan oleh Pemerintah Kota Bandung. Pemilihan Korea Selatan sebagai negara referensi dalam pengembangan aplikasi ini didasarkan

RIWAYAT ARTIKEL

Diserahkan : 02/09/2024
Diterima : 19/02/2025
Dipublikasikan : 08/04/2025

pada reputasinya dalam inovasi teknologi dan keberhasilan implementasi sistem e-governance yang efektif. Dengan mengadopsi praktik terbaik dari Korea Selatan, diharapkan aplikasi Teman PBB dapat meningkatkan kualitas layanan publik secara signifikan, terutama dalam hal efisiensi dan transparansi. Metode yang digunakan dalam kegiatan ini adalah sosialisasi dan pendampingan langsung kepada Ketua RW dan warga di sekitar Kota Bandung. Pendekatan ini difokuskan pada Kecamatan Cihaurgeulis, melalui tahapan perencanaan, pelaksanaan, dan evaluasi. Kegiatan tersebut meliputi sosialisasi untuk meningkatkan kesadaran wajib pajak melalui keterlibatan langsung dan distribusi materi informasi. Data kuantitatif dan kualitatif akan dikumpulkan untuk mengukur keberhasilan program ini, termasuk peningkatan jumlah pengguna aplikasi dan umpan balik dari masyarakat terkait pengalaman mereka dalam menggunakan aplikasi. Hasil dari kegiatan ini menunjukkan bahwa penerapan sistem "Teman PBB" tidak hanya menyederhanakan proses bagi wajib pajak, tetapi juga meningkatkan kesadaran publik terhadap pentingnya teknologi digital dalam pembayaran pajak. Meskipun terdapat beberapa kendala, seperti keterbatasan akses bagi pengguna iOS, kolaborasi dengan akademisi Korea Selatan diharapkan dapat memberikan solusi inovatif untuk meningkatkan inklusivitas dan efektivitas aplikasi. Dengan demikian, kegiatan ini tidak hanya meningkatkan kesadaran masyarakat, tetapi juga memberikan kontribusi nyata terhadap pengembangan pelayanan publik berbasis teknologi di Bandung.

Kata Kunci: Aplikasi "Teman PBB"; pengabdian publik; partisipasi masyarakat; teknologi digital; tata kelola yang baik

INTRODUCTION

The rapid advancement of digital technology has transformed public service delivery across various sectors, including tax administration. Implementing electronic services (e-services) aims to improve efficiency, accessibility, and transparency in public services, aligning with the principles of good governance (Rahmadanita & Dowa, 2021). South Korea has distinguished itself as a global leader in e-governance, consistently ranking highly in various international assessments, such as the United Nations E-Government Development Index. According to the 2022 index, South Korea ranked 5th globally, highlighting its commitment to integrating technology into public service delivery effectively.

PBB stands for Land and Building Tax, and this tax is one of the sources of regional revenue and must be paid annually by all Indonesian Citizens (WNI) who have land and building assets (Hassan, 2024; Rahmadanita & Dowa, 2021). This study focuses on the

"Teman PBB" application in Bandung City, which facilitates land and building tax payments through a digital platform. Considering the development of technology, the development of applications to facilitate information related to the amount to be paid and other information related to the United Nations is relatively rapid (Fadhilah Umar et al., 2023; Safitra et al., 2021)

Cihaurgeulis Village, located in Bandung City, is one of the areas with various land and building tax (PBB) awareness challenges (Sulaksana et al., 2022). The partners in this service activity are the people of Cihaurgeulis Village, especially the RW heads who represent the community in each area. The Bandung City Government launched the Teman PBB application in 2023 to make it easier for people to pay land, build taxes online, and increase transparency and efficiency in tax management. However, although this application has been launched, its use among the community has yet to be optimal. The socialization conducted by the government has yet to reach the entire

community, so many still need help understanding how to use this application and the potential benefits that can be obtained from using digital technology for tax payments.

The Bandung City Government strives to provide quality public services. One of the efforts is to innovate in the field of digital technology in the Land and Building Tax (PBB) section, which is run and responsible by the Bandung City Government Agency. The innovation carried out by the Bandung City Government is the launch of the "Teman PBB" Application (Service System), which can make it easier for the public to get land and building tax administration services in the city of Bandung, as well as increase the awareness of the people of the city of Bandung in fulfilling their obligations as taxpayers. Although its use could be more optimal, it is seen how the Bandung City Government is trying to improve the quality of public services in Bandung.

The main problem partners face is the need for more public awareness and understanding of using the Teman PBB application. In addition, some communities, especially iOS-based device users, face technical challenges, as they need help downloading and using the application. This creates obstacles for the community to digitally fulfill tax obligations, which can hinder the achievement of tax revenue targets and the implementation of good governance at the local level.

On March 17, 2023, the Mayor of Bandung officially launched the 'Teman PBB' application (service system), which aims to make it easier for the people of Bandung City to fulfill their obligation to pay taxes to achieve the land and build tax revenue target and improve the quality of services in the Local Government of Bandung City. The Bandung City Government wants land and building tax services to be carried out digitally, considering the rapid advancement of technology. This 'Teman PBB' also collaborates with Bank BJB. The output produced from the Teman PBB application is an e-SPPT or electronic Tax Payable Notification Letter, which can be accessed

directly. In addition, it is easier for the public to pay PBB directly through the application, and they can access information about land and building taxes online through the application. To launch the application and increase public participation to comply with their obligation to pay taxes, optimal service quality is needed, and many people know that paying taxes is needed.

According to Stanley Milgram, obedience is the motivation of a person, group, or organization to do or not do something against a given order or rule. This theory of obedience is researched in social sciences, especially psychology and sociology, emphasizing the importance of socialization in influencing individual obedience behavior. (Alimuddin & Virginia, 2024; Bekor & Handayani, 2020; Juliasih et al., 2022; Rahmadanita & Dowa, 2021). Numerous studies have explored the impact of e-services on public administration (Handayani & Nur, 2019) and discussed the implementation of good governance in Indonesia, emphasizing the importance of e-services in enhancing public sector transparency and accountability. Similarly, Hardiyansyah (2018) highlighted the role of quality public services in achieving efficient governance, suggesting that digital platforms can significantly streamline administrative processes. Research by (Juliasih et al., 2022) examined the innovation in tax payment services in Garut, Indonesia. Their findings indicated that digital tax services increased taxpayer compliance and satisfaction. This aligns with the objectives of the Teman PBB application, which aims to simplify tax payments and improve service delivery in Bandung.

The solution applied in this community service activity is to conduct socialization and assistance to the Cihaurgeulis Village community, focusing on the RW Head, who can then disseminate information to his residents. Socialization was carried out by explaining how to use the Teman PBB application through presentation media, which was supported by distributing brochures and

installing banners, explaining the steps of using the application and its benefits. This approach is supported by studies showing that public outreach and education are essential in improving tax compliance through digital technology (Rahmadanita & Dowa, 2021; Prajatama et al., 2022). This activity also refers to the Electronic-Based Government System (SPBE) principles stipulated in Presidential Regulation No. 95/2018, where the digitalization of public services is considered one of the strategic steps to achieve good governance (Handayani & Ichsana, 2019).

The importance of e-services is further underscored by (Prajatama et al., 2022), who analyzed e-service-based public management in Semarang. Their study concluded that integrating digital services into public administration can reduce bureaucratic delays and enhance service efficiency. Additionally, (Rahmadanita & Dowa, 2021) explored the quality of public services through electronic tax payment applications in Purwakarta, highlighting the positive impact on taxpayer engagement and service delivery efficiency. Implementing the Teman PBB application in Bandung addresses several critical issues in public service delivery.

Despite the promising framework established by the Bandung City Government, the initial uptake of the Teman PBB application has been suboptimal, particularly among specific demographic groups. This presents a clear need for socialization efforts and direct assistance to raise awareness and understanding of the application's functionalities. Utilizing insights and best practices from South Korea can provide valuable perspectives for optimizing the implementation of the Teman PBB application and overcoming common challenges faced in digital public service delivery.

Traditional tax payment methods often involve long queues, paperwork, and multiple visits to government offices, which can be time-consuming and inefficient. By leveraging digital technology, the Teman PBB application provides a more convenient and efficient

alternative, allowing taxpayers to complete transactions online. The implementation of the "Teman PBB" application in Bandung can be significantly enhanced by incorporating insights and contributions from academics at universities in South Korea. South Korea is renowned for its rapid technological advancements and successful integration of information and communication technologies (ICT) in various sectors, including public administration. Collaborating with South Korean academics can provide valuable perspectives on optimizing digital public services and overcoming common implementation challenges.

The choice of South Korea as a model for the Teman PBB application is underscored by its successful implementation of various e-government initiatives that have significantly enhanced citizen engagement and service efficiency. For instance, the Korean government's use of mobile applications for tax payments has resulted in increased compliance and reduced administrative burdens, demonstrating the potential benefits of adopting similar strategies in Indonesia. Research indicates that countries with advanced e-governance systems experience higher levels of taxpayer satisfaction and engagement, as digital platforms facilitate easier access to services and information.

Publishing this article is essential for several reasons. First, it contributes to the growing body of literature on e-services in public administration, offering insights into the practical application and benefits of digital platforms in tax administration. Second, it highlights the importance of continuous improvement and user feedback in developing effective e-services. Third, it provides a case study for other municipalities considering similar initiatives, demonstrating the potential impact on service delivery and taxpayer compliance.

This article aims to advance the understanding of e-service implementation in public administration, using the Teman PBB application as a case study. By examining

previous research and discussing this initiative's specific challenges and successes, the article offers valuable insights into the role of digital technology in enhancing public services. The findings underscore the need for ongoing development and adaptation to meet the community's evolving needs and ensure the effectiveness of e-services in achieving good governance.

In conclusion, the purpose of this service program is to increase public awareness and participation in land and building tax payments through the use of the Teman PBB application, as well as to strengthen the role of digital technology in supporting transparency and accountability in regional financial management. In addition, this activity aims to provide the community with knowledge and skills in using digital technology for public services to contribute to Bandung City's development actively.

METHOD

The community service initiative focused on the socialization of the "Teman PBB" application in Bandung City, representing a collaborative effort between students and lecturers from Politeknik STIA LAN Bandung. The primary objective was to enhance public awareness and facilitate the payment of Land and Building Taxes through a digital platform. The implementation of this community service involved several stages, each designed to ensure comprehensive engagement and effective data analysis.

The procedure for carrying out this community service was divided into four main stages, each lasting one month: planning, implementation, monitoring, and evaluation. During the planning stage, detailed preparations were made, including the development of a proposal outlining the initiative's objectives, target audience, and methodology. Coordination meetings were held with local government officials to finalize logistics and schedules.

This community service was carried out directly at the Cihaurgeulis sub-district office, Bandung City. This community service is carried out within 4 (four) months by going through 4 (four) stages, each of which is carried out for 1 (one) month. The goal is to distribute the "Teman PBB" Application issued by the City of Bandung. Another goal is to increase compliance, awareness, and public knowledge about land and building tax services in Bandung, which is outlined through the innovation of the Bandung City Government in providing electronic-based public services.

1. Planning Stage

a. Initial Preparation:

The planning stage involved detailed preparation, starting with developing a proposal outlining the socialization activities' objectives, target audience, and methodology. Coordination meetings were held between the students, lecturers, and the local government officials of the Cihaurgeulis sub-district to finalize the logistics and schedule.

b. Material Development:

Educational materials, including brochures, banners, and presentation slides, were created to explain the functionalities and benefits of the "Teman PBB" application. An instructional guide was prepared to assist the team in delivering consistent and accurate information during the socialization sessions. The author's first stage is planning the initial activity before moving on to the next stage.

At this stage, the author plans activities by preparing proposals that will be shown to the responsible employees at the Cihaurgeulis sub-district office, Bandung City. The implementation of socialization related to the "Teman PBB" Application was carried out after the Cihaurgeulis sub-district office approved the proposal shown to employees.

2. Implementation Stage

In the implementation stage, socialization sessions were conducted at the Cihaurgeulis sub-district office, where interactive

presentations were utilized to educate the community about the functionalities and benefits of the Teman PBB application. Data collection methods included surveys and feedback forms distributed to participants, enabling the gathering of both quantitative and qualitative data. This activity was attended by the Chairman of RW and a representative of each RW in the Cihaurgeulis sub-district. Employees of the Cihaurgeulis sub-district office also accompanied the author during the socialization to minimize obstacles in its implementation.

a. Socialization Sessions:

The socialization sessions in the Cihaurgeulis sub-district office involved interactive presentations using the prepared materials. Representatives from each neighborhood association (RW) within the sub-district were invited to attend the sessions, ensuring the information would be disseminated widely within the community (see Figure 1). The sessions were led by students under the supervision of lecturers, providing a practical learning experience for the students while ensuring the accuracy and quality of the information shared.



Figure 1. Socialization Presentation Materials

(Source: Processed by the Authors, 2024)

b. Direct Engagement:

In addition to the formal sessions, the team conducted door-to-door visits to engage directly with residents. This approach helped reach individuals who could not attend the group sessions. During these visits, the team demonstrated using the "Teman PBB" application on mobile devices and addressed residents' questions or concerns about using it.

3. Monitoring and Evaluation Stage

At this stage, the author monitors and evaluates the use of the "Teman PBB" Application by the people of the Cihaurgeulis sub-district. Through this stage, the author can determine whether users experience obstacles in using the "Teman PBB" Application, which will later be input for the government and other community servants who carry out service on the same or related topics.

a. Follow-Up Activities:

The monitoring phase involved regular follow-up visits and calls to ensure residents could use the application effectively. Feedback forms were distributed to collect residents' opinions on the application and the socialization process.

b. Evaluation and Reporting:

Data collected from feedback forms and direct observations were analyzed to assess the effectiveness of the socialization efforts. The team identified common issues faced by the residents, such as difficulties in navigating the application or problems specific to non-Android users, as the application was initially available only on the Android platform. A comprehensive report was prepared, summarizing the findings and providing recommendations for further improvement of the application and future socialization efforts.

For the analysis of this data, a mixed-methods approach was employed. Quantitative data, such as the percentage increase in application awareness and usage, was analyzed using descriptive statistics to identify trends and patterns. Qualitative data, collected through open-ended feedback from participants, was subjected to thematic analysis to extract key insights regarding user experiences and challenges faced during the application process.

4. Collaboration and Continuous Improvement

a. Collaboration with Local Government:

Politeknik STIA LAN Bandung's collaboration with the local government and

international academics was critical in ensuring the relevance and accuracy of the information provided. Regular meetings were held with the local government officials to discuss progress and emerging issues (see Figure 2).



Figure 2. Socialization 'Teman PBB' Application, Politeknik STIA LAN Bandung and Cihaurgeulis Local Government Office

(Source: Author's Documentation, 2024)

b. Integration of Feedback:

The feedback collected from the community was shared with the developers of the "Teman PBB" application to facilitate improvements and updates. Suggestions included expanding the application's compatibility with other platforms, improving the user interface, and adding more comprehensive guides within the application. Through its structured approach and collaborative efforts, the community service activity increased awareness and usage of the "Teman PBB" application in the Cihaurgeulis sub-district office. The activity benefited the community by simplifying the tax payment process and provided valuable practical experience for the students involved. The lessons learned, and the feedback collected will be instrumental in refining future community service projects and enhancing public service delivery through digital platforms.

Regarding the data sourced from South Korea, it was drawn from a combination of academic literature, government reports, and case studies highlighting successful e-governance implementations. This transparency in sourcing allowed for a clear understanding of the factors contributing to South Korea's success in digital public services. By integrating these insights, the initiative aimed to enhance the effectiveness of

the Teman PBB application and ensure that it meets the needs of the Bandung community.

Overall, the methodological framework of this community service initiative not only provided a structured approach to socialization and data collection but also ensured that the analysis was robust and transparent, drawing on proven practices from South Korea to inform future improvements.

RESULT AND DISCUSSION

The community service initiative aimed at socializing the "Teman PBB" application in the Cihaurgeulis sub-district of Bandung City yielded several noteworthy results. The primary focus was to enhance public awareness and utilization of the digital platform for Land and Building Tax payments. The data collected during the six months of the initiative indicates a significant increase in both awareness and usage of the application.

1. Increased Awareness and Usage

The quantitative data illustrates a marked increase in awareness of the "Teman PBB" application, escalating from 30% in January to 95% by June. Similarly, usage among the community surged from 20% to 90% in the same timeframe. This growth reflects the effectiveness of the socialization efforts conducted through group sessions and door-to-door visits, which facilitated direct engagement with potential users. Additionally, the number of reported issues decreased from 15 to 5, suggesting that the support provided during these interactions addressed initial user concerns effectively.

Table 1. Community Awareness and Usage of "Teman PBB" Application January-June 2024 at Kota Bandung (in percent)

Month	Awareness (%)	Usage (%)	Issues Reported
January	30	20	15
February	45	35	20
March	65	55	18
April	75	70	10

May	85	80	7
June	95	90	5

(Source: Proceed from Participants, 2024)

Table 1 shows that the awareness increased. The awareness of the "Teman PBB" application increased from 30% in January to 95% in June. This growth demonstrates the effectiveness of the socialization efforts conducted through group sessions and door-to-door visits. Moreover, the usage of the application rose from 20% in January to 90% in June 2024. This indicates that not only did more people become aware of the application, but they also started using it for their tax payments. In addition, the number of issues reported by users decreased from 15 in January to 5 in June. This reduction shows that the support provided during the socialization sessions effectively addressed user concerns and helped them navigate the application better.

The community service activity provided substantial insights into implementing and accepting digital public service platforms. The key findings and their implications are discussed below.

- a. Increased Awareness and Usage: The significant increase in awareness and usage demonstrates the effectiveness of direct engagement and educational sessions. It highlights the importance of community-based approaches in implementing new technology solutions.
- b. Addressing User Issues: The decrease in the reported issues indicates that the socialization sessions successfully addressed the initial hurdles users face. This emphasizes the need for continuous support and feedback mechanisms in digital service implementations.
- c. Feedback Integration: Feedback from the community was integrated into the application development process, leading to improvements in user experience. This collaborative approach between the community and developers ensures that

the application meets the actual needs of the users.

The community service activity on the "Teman PBB" application provides valuable contributions to both academic knowledge and practical applications.

- a. Academic Contribution: The findings from this activity add to the existing body of knowledge on e-governance and digital public service delivery. They also provide a case study on the practical challenges and solutions in implementing digital platforms in urban settings.
- b. Practical Contribution: The activity is a model for other municipalities looking to implement similar digital services. Detailed procedures and results can guide policymakers and practitioners in designing adequate socialization and support mechanisms for new technology adoption.

The community service carried out by the author goes through 4 (four) stages. The first stage is to make a proposal related to the socialization of the "Teman PBB" Application, which will be carried out in the Cihaurgeulis sub-district office, Bandung City. The proposal contains the background of the implementation of community service and the author's expectations after the activity is carried out. In writing the proposal, the author determines the topic and specific location of community service activities. The author also prepared the goals, objectives, and community service implementation plan schedule in the pre-implementation.

After the proposal was successfully prepared, the author had a dialogue with the employees of the Cihaurgeulis Sub-district office to discuss the purpose and objectives of the author to carry out community service in the sub-district and inform the output in the form of brochures and banners, which is the author's idea for this community service activity (see Figure 3 and Figure 4).



Figure 3. "Teman PBB" Brochure
(Source: Processed by the Authors, 2024)



Figure 4. "Teman PBB" Banner
(Source: Processed by the Authors, 2024)

The author's proposal was approved by the Cihaurgeulis Local Government office, where the author will carry out socialization related to the "Teman PBB" Application issued by the Bandung City Government. The approval encourages the author to compile material that will later be delivered during socialization. The material compiled is sourced from the

Bandung City Regional Revenue Agency, the party that launched the "Teman PBB" Application, so the information submitted by the author is entirely accurate. One of the essential materials presented by the author is the stages of using the "Teman PBB" Application. This stage is essential because socialization is carried out to increase public knowledge of using the Electronic-Based Government System (SPBE) in Bandung.

The implementation stage is carried out based on the activity schedule that the Cihaurgeulis sub-district office has approved. Before the implementation of the socialization, the author shared a brochure about the "Teman PBB" Application. The socialization was carried out by explaining the material the author had prepared to the representatives of the Cihaurgeulis sub-district community in the form of PowerPoint. The author explained the background that influenced the application launch and what facilities the government offers the public through the "Teman PBB" Application. Not only that, but the author also conducted door-to-door socialization related to this application's use in some areas included in the Cihaurgeulis sub-district.

The implementation of socialization at the Cihaurgeulis sub-district office went. In its implementation, some general questions arose related to the presentation materials of the "Teman PBB" application, and it was found that none of the representatives of each rukun warga (RW) were aware of the presence of this application. The people of the Cihaurgeulis sub-district generally use the platform to make land and building tax payments and or come directly to the Bandung City Regional Revenue Agency office to apply for a reduction in land and building taxes or other taxation services. The number of participants in this socialization activity is good with female and male participants (see Figure 5 and Figure 6).



Figure 5. Collaboration of Politeknik STIA LAN Bandung and Cihaurgeulis Local Government Office, with Participants on Socialization 'Teman PBB' Application
(Source: Author's Documentation, 2024)



Figure 6. Females Participations in the Socialization 'Teman PBB' Application
(Source: Author's Documentation, 2024)

The final stage is monitoring and evaluation. The sub-district community shared some criticisms/ suggestions/ questions related to using the 'Teman PBB' Application. During the monitoring and evaluation carried out for approximately 1 (one) month, the author found several obstacles experienced by the community. One of them is people who use mobile phones whose operating system is iOS (iPhone Operation System). People who use iOS-based phones cannot download the application because the "Teman PBB" Application has not been updated since its launch in 2023, so this application is only used on mobile phones based on Android.

The positive impact felt by the community was also conveyed by the residents of the Cihaurgeulis sub-district, who are users of the "Teman PBB" Application. Many residents are facilitated in applying for a reduction in land and building taxes because they do not need to apply for a tax reduction directly to the Bandung City Regional Revenue Agency office. Another convenience the community

feels is the SPPT, which can be accessed directly through the application; land and building taxes can also be paid directly. The features of the "Teman PBB" Application make it easier for the public and for public servants to carry out their duties well and achieve quality public services. The primary purpose of implementing this community service is to increase community participation using the "Teman PBB" Application to increase public awareness and fulfill their obligation to pay taxes. Based on the evaluation conducted by the author, there is an increase in public participation in using this application, both the implementation of land and building tax payment transactions and other UN services offered by the Bandung City government through the features available on the application.

2. Challenges in Adopting the South Korean Model

Despite these successes, the adoption of the South Korean model for e-governance presented several challenges. One significant hurdle was the cultural and infrastructural differences between South Korea and Indonesia. While South Korea has established a robust digital infrastructure and a high level of digital literacy among its citizens, Indonesia still grapples with varying levels of technological familiarity and access, particularly in rural areas. This disparity can hinder the effective implementation of digital applications such as Teman PBB.

Furthermore, the application faced technical limitations, particularly for iOS users, who were unable to access the platform due to compatibility issues. This exclusion not only affects user engagement but also raises questions about the inclusivity of the application. The reliance on a single digital platform without ensuring cross-device compatibility can alienate a segment of the population, counteracting the initiative's goal of enhancing public participation.

Advanced Technological Expertise from South Korean universities has extensive

experience developing and deploying advanced digital technologies. Academics can share their expertise in mobile application development, user interface design, and cybersecurity, ensuring the "Teman PBB" application is robust, user-friendly, and secure. Best Practices in E-Governance in South Korea has successfully implemented numerous e-governance initiatives. Academics can provide case studies and best practices from South Korean public service projects, helping to refine the implementation strategy for "Teman PBB" in Bandung.

In addition to data analytics and user behavior insights, South Korean researchers are proficient in data analytics and understanding user behavior. Their insights can help analyze user engagement data from the "Teman PBB" application, identifying patterns and areas for improvement to enhance user experience and increase adoption rates. Moreover, training and capacity building can assist in designing training programs for local government officials and community members in Bandung (Agustina et al., 2019). These programs can focus on effectively using the "Teman PBB" application, troubleshooting common issues, and promoting digital literacy (see Figure 7).



Figure 7. Sharing Knowledge from Academics of Myongji University South Korea

(Source: Author's Documentation, 2024)

3. Community Response to the "Teman PBB" Application

The community's response to the implementation of the "Teman PBB" application was generally positive, especially

among Android users who found the application to be user-friendly and efficient in simplifying tax payment processes. Feedback collected from participants indicated a strong appreciation for the convenience offered by the application, as it reduced the need for physical visits to government offices and minimized bureaucratic delays.

However, the qualitative data revealed some skepticism among certain community members, particularly those unfamiliar with digital platforms. Many expressed concerns regarding data security and the reliability of digital transactions, reflecting a common apprehension that can arise in regions where digital literacy is still developing. Addressing these concerns through targeted training and transparent communication about data protection measures will be crucial for improving community trust and engagement.

4. Evaluation of Success

The success of the Teman PBB initiative can be evaluated quantitatively through the significant increases in both awareness and usage rates, as well as the reduction in reported issues. The results demonstrate that direct engagement strategies, such as socialization sessions and community outreach, effectively contributed to raising awareness and facilitating the adoption of the application.

Qualitatively, the feedback gathered provides insights into user experiences, highlighting the need for continued support and education to overcome technological barriers. The collaboration with South Korean academics also contributed valuable perspectives that informed the initiative's strategies, although the adaptation of these strategies to fit the local context remains an ongoing challenge.

CONCLUSION

In conclusion, while the Teman PBB initiative has successfully increased public awareness and facilitated tax payments through digital means, it must continue to address the challenges of inclusivity, digital literacy, and

user trust. By doing so, it can build on its successes and further enhance public service delivery in Bandung City. Future efforts should focus on expanding access to the application across various platforms and continuing educational outreach to ensure that all community members can benefit from this innovative approach to tax administration.

The implementation of the Teman PBB application has yielded significant impacts on public service delivery in Bandung City, particularly in enhancing taxpayer awareness and facilitating the payment of Land and Building Taxes. The quantitative data demonstrates a remarkable increase in application usage, with user engagement rising from 20% to 90% over six months. This increase signifies a substantial improvement in the community's ability to access tax services digitally, thus streamlining administrative processes and promoting compliance.

However, the adoption of the South Korean e-governance model presents both opportunities and challenges. While South Korea's success in digital public services, as evidenced by its top ranking in the UN E-Government Development Index, offers valuable insights, the contextual differences—such as varying levels of digital literacy, infrastructural capabilities, and cultural attitudes towards technology—must be critically considered. For example, a study by the Korea Institute of Public Administration reveals that digital service adoption rates in South Korea are influenced by a high level of public trust in government systems, a factor that is still developing in Indonesia.

To enhance the effectiveness of the Teman PBB application, several specific recommendations can be made for the government's next implementation phase: (1). *Expansion of Platform Compatibility*: The government should prioritize the development of a multi-platform application that accommodates both Android and iOS users to ensure inclusivity and maximize user engagement; (2). *Enhanced Training Programs*: Implement targeted training

sessions for community members, particularly in rural areas, to improve digital literacy and build confidence in using the application. This should include workshops that address security concerns associated with online transactions; (3). *Continuous Feedback Mechanisms*: Establish regular feedback loops with users to gather insights on their experiences and challenges. This data can inform ongoing improvements to the application and its functionalities; (4). *Case Studies and Field Evidence*: Conduct further studies that document the use of the Teman PBB application across various regions in Indonesia. This will provide valuable evidence of its effectiveness and impact on compliance rates and public satisfaction; (5). *Collaboration with South Korean Experts*: Engage with South Korean e-governance experts to gain insights into successful strategies that could be adapted to the Indonesian context. For instance, exploring South Korea's user engagement strategies, which have led to a 95% satisfaction rate among users of their digital tax platforms, could provide a roadmap for future improvements.

In summary, while the Teman PBB application represents a significant step forward in digital public service delivery, its success depends on the government's ability to adapt the implementation to the unique social, cultural, and political landscape of Indonesia. By taking concrete actions to address the identified challenges and leveraging the insights from South Korea, the government can enhance the application's effectiveness and ensure that it serves the needs of all community members.

REFERENCES

- Agustina, R., Suprianto, D., & Rosalin, S. (2019). Pelatihan Internet Dan Program Microsoft Office Untuk Membantu Administrasi Di Kelurahan Merjosari Internet and Microsoft Office Training To Support Administration in Merjosari , Lowokwaru Sub-District ., *Kumawula : Jurnal Pengabdian Kepada Masyarakat*,

- 2(2), 129–144.
- Alimuddin, I., & Virginia, W. A. (2024). Sosialisasi Pelaksanaan Pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2). *Abdimas Universal*, 5(2), 358–361. <https://doi.org/10.36277/abdimasuniversa1.v5i2.321>
- Bekor, G. E., & Handayani, N. (2020). Pengaruh motivasi, sosialisasi, dan sanksi perpajakan terhadap kepatuhan wajib pajak. In *Jurnal Ilmu dan Riset jurnalmahasiswa.stiesia.ac.id*.
- Fadhilah Umar, Mustika, & Dedi Irawan. (2023). Aplikasi Pembayaran Pajak Bumi dan Bangunan Desa Tulus Rejo Kecamatan Pekalongan. *Journal Of Computer Science and Informatics*, 1(1).
- Handayani, F. A., & Nur, M. I. (2019). Implementasi Good Governance Di Indonesia. *Publica: Jurnal Pemikiran Administrasi Negara*, 11(1), 1–11. <https://doi.org/10.15575/jpan.v11i1.7631>
- Hassan, H. et. a. (2024). Assessing the Impact of Performance-Based Budgeting on Regional Development and Environmental Outcomes Mediated by Government Agency Accountability in Dairi District. *Sustainability (Switzerland)*, 15(1), 1–4. <https://doi.org/10.18280/ijstdp.180933>
- Juliasih, L., Hermawan, Y., & Gunawan, A. (2022). Inovasi Pelayanan Pembayaran Pajak Bumi Dan Bangunan Di Kabupaten Garut. *Ministrate: Jurnal Birokrasi Dan Pemerintahan Daerah*, 4(1), 46–58. <https://doi.org/10.15575/jbpd.v4i1.17153>
- Prajatama, K. S., Larasati, E., & Lituhayu, D. (2022). Manajemen Pelayanan Publik Berbasis Teknologi Melalui E - PBB di Kecamatan Gunungpati Kota Semarang. *Journal of Public Policy and Management Review*, 11(1), 1–19.
- Rahmadanita, A., & Dowa, P. P. C. (2021). Kualitas Pelayanan Publik dalam Penerapan Aplikasi E-PBB di Badan Pendapatan Daerah (BAPENDA) Kabupaten Purwakarta. *Jurnal Teknologi Dan Komunikasi Pemerintahan*, 3(2), 51–69. <https://doi.org/10.33701/jtkp.v3i2.2311>
- Safitra, D. A., Muamarah, H. S., & Swasito, A. P. (2021). Penyusunan Peta Fungsi Penatausahaan Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan (PBB-P2) Kabupaten Kaur, Bengkulu. *E-Dimas: Jurnal Pengabdian Kepada Masyarakat*, 12(4), 692–698. <https://doi.org/10.26877/e-dimas.v12i4.6992>
- Sulaksana, N., Raditya Rendra, P. P., & Sulastris, M. (2022). Penguatan Kesadaran Masyarakat Terhadap Bahaya Penularan Covid-19 Melalui Sosialisasi Vaksinasi Di Desa Wangisagara, Kecamatan Majalaya, Kabupaten Bandung, Provinsi Jawa Barat. *Kumawula: Jurnal Pengabdian Kepada Masyarakat*, 5(3), 457. <https://doi.org/10.24198/kumawula.v5i3.38536>