Digital Transformation In Regional Revenue Management: A Case Study At Bapenda Of East Java Province

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Abstract. *Digital transformation in the public sector has become a strategic agenda to improve the efficiency, transparency, and quality of government services, including in regional revenue management. This study aims to analyze the implementation of digital transformation in the Regional Revenue Agency (Bapenda: Badan Pendapatan Daerah) of East Java Province, especially in the Gresik Technical Implementation Unit (UPT: Unit Pelaksana Teknis), as well as its impact on administrative efficiency, transparency, and increasing Regional Original Revenue (PAD: Pendapatan Asli Daerah). This study uses a non-empirical qualitative approach with a literature study method, which involves the analysis of secondary data from scientific journals, policy documents, government performance reports, and community digitalization indicators such as the Indonesian Digital Society Index (IMDI: Indeks Masyarakat Digital Indonesia). The results show that digital transformation through e-payment systems and web-based administration has significantly accelerated the service process, improved taxpayer compliance, and reduced revenue leakage. The receipt of PAD through digital channels increased by 60% in one year, while service efficiency increased by reducing administrative process time from three days to one day. The implementation of this digital transformation is also influenced by the readiness of infrastructure, apparatus competence, and community digital literacy, as described in the theoretical framework of the Technology Acceptance Model (TAM), Dynamic Capabilities, and TOE Framework. Despite positive achievements, challenges such as digital skills gaps, resistance to change, and system security issues are still obstacles in optimizing digital transformation. This research makes a theoretical contribution to the development of e-governance literature and digital public policy practices at the local level. These findings also provide concrete recommendations for other regions to replicate good practices of digital transformation that have succeeded in improving regional financial performance. Thus, digital transformation is not only a technological instrument, but also a governance strategy that requires synergy between technology, organizations, and society*

Keywords: administrative efficiency, digital transformation, e-government, regional revenue, transformation technology

1. INTRODUCTION

The implementation of digital transformation strategies in the public sector is a complex challenge because it requires understanding the various dimensions of technology, organization, and culture, as well as the diversity of governance contexts. Digital transformation in the public sector is essential to improve efficiency, transparency, and citizen participation in the delivery of government services (Bravo Rojas et al., 2024). The implementation of digital transformation also applies in managing regional revenue which is a strategic issue in Indonesia. The central government through various policies, such as Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE: *Sistem Pemerintahan Berbasis Elektronik*), encourages digitalization at the regional level to improve public services and financial management (PERPRES No. 95, 2018). The Ministry of Finance noted that digitalization can increase Regional Original Revenue (PAD) through a digital-based tax and levy payment system, which makes it easier for people to fulfill their obligations and reduce the potential for revenue leakage (Limanseto, 2021; Supriyanto,

2025). Presidential Regulation Number 95 of 2018 has been implemented very well until today. This is evident from the statistical data that has been processed and collected in accordance with the applicable central laws and regulations reaching 78.7% (Figure 1)
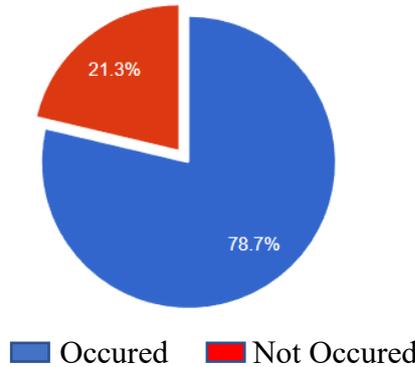

Figure 1. Statistics of Central Legislation

Source: PERPRES No 95 (2018)

Economic digitalization in digital transformation is one of the top priorities (Ruan et al., 2024). Effective innovative development at the regional and national economic levels requires digitalization in all economic activities (Antipina et al., 2022). This is closely related to the ability of humans to utilize technology. According to APJII (2024), the Indonesian Digital Society Index (IMDI) in East Java Province is quite high at 46.07%, which shows a significant increase since 2022. The Digital Society *Index* is a comprehensive indicator used to measure the level of development of society in utilizing digital technology in an inclusive and sustainable manner. This index reflects the capacity, accessibility, and readiness of a society in adopting digital technology, both in economic, social, and government aspects.
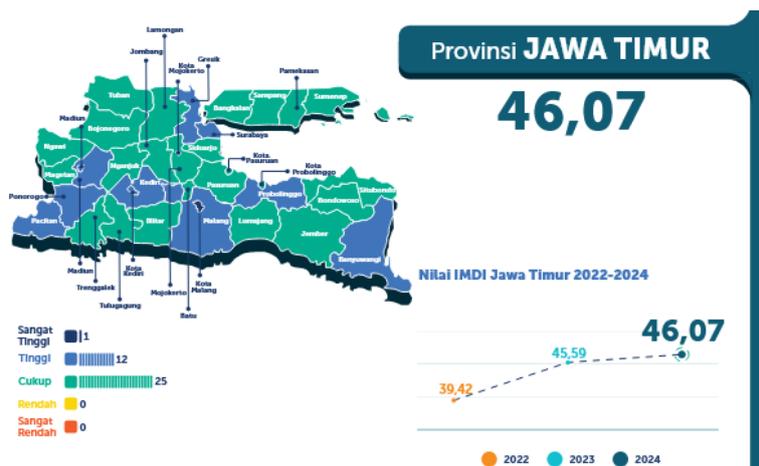

Figure 2. East Java Province Digital Society Index in 2024

Source: APJII (2024)

From the image above, it can be seen that Gresik Regency is one of the cities/districts with high IMDI criteria in 2024. This proves that Gresik Regency has quite good digital

readiness in terms of infrastructure, ecosystem, digital skills, community empowerment, and access to digital-based jobs. This achievement shows that the people of Gresik in general have been able to utilize information technology to support various life activities, including in government, educational, economic, and social services. However, in the current economic conditions, the problem of digital inequality between regions is very crucial because the level of digital infrastructure development in several regions is still low. This has a negative impact, both on the development of innovation in public service organizations and companies as well as on the standard of living and quality of life of every citizen.

Previous studies have shown that the implementation of digitalization in the regional revenue sector still faces various challenges, such as limited technological infrastructure and low digital literacy among regional officials. Research by Kristian et al. (2024) and Sudrajat, (2024) highlights that while digitalization has great potential in improving administrative efficiency and transparency, there are still gaps in technology adoption in various regions, especially related to human resource readiness and policy support. Abu-Alsondos et al. (2024) also see the difficulties that companies face when they attempt digital transformation, including a lack of digital skills, outdated systems, data privacy and security, excessive costs, a lack of qualified workers, and even cultural resistance.

The same thing happened to the Regional Revenue Agency (Bapenda) of East Java Province facing significant challenges in managing regional revenue in the digital era which demands efficiency, transparency, and ease of access to public services. Digital transformation is a strategy to increase regional revenue achievement. A previous study by Verrill & Wildan (2024) revealed that although there has been an administrative digitization system such as web-based mail numbering in the East Java Bapenda, research that focuses on regional revenue management through comprehensive digital transformation is still limited. This fact also strengthens the relevance and urgency of research on digital transformation in regional revenue management at UPT Bapenda Gresik, because the success of the implementation of digital systems in the public sector is greatly influenced by the digital readiness of the people in the region. Therefore, this study aims to analyze how the digital transformation implemented by the East Java Provincial Bapenda UPT Gresik affects regional revenue management, especially in terms of efficiency, transparency, and improvement of PAD. Through this case study, it is hoped that a deep understanding of best practices and challenges faced in the implementation of digitalization at the UPT level can be obtained. In addition, there have not been many studies that specifically examine the impact of digital transformation on increasing PAD at the level

of technical implementation units (UPT), such as the East Java Provincial Bapenda of the Gresik UPT.

The contribution of this research is theoretical and practical. Theoretically, this research contributes to the development of literature on e-governance and digitization of public administration, especially in the context of regional financial management in Indonesia. Practically, the results of this research can be a reference for other local governments in designing digitalization policies that can improve the efficiency and transparency of regional revenue management in East Java.

2. THEORETICAL FOUNDATION

Technology Acceptance Model (*TAM)*

The Technology Acceptance Model (TAM) is one of the most widely used theoretical frameworks to explain and predict individual behavior in accepting and using information technology. This model was first developed by Fred D. Davis in 1986 as an adaptation of the Theory of Reasoned Action (TRA) put forward by Fishbein and Ajzen (1975) in Monge & Soriano (2024). TAM is designed to provide an explanation of the determinants of acceptance of computer technology in general and to be able to estimate the actual use of an information system empirically (Davis, 1989).

The core of TAM lies in two main constructs, namely perceived usefulness (PU) and perceived ease of use (PEOU)*.* PU is defined as the extent to which a person believes that using a system will improve his or her work performance, while PEOU refers to the extent to which one believes that using a particular system is free from strenuous effort (Davis, 1989). These two constructs influence attitudes towards the use of technology and indirectly form a behavioral intention to use, which ultimately leads to the actual use of technology.

In its development, TAM has undergone various modifications and developments. Venkatesh & Davis (2000) introduced TAM2. TAM2 expands the initial model to include external variables such as social influence**,** image, and job relevance, which reinforce the prediction of PU. Further development was carried out by Venkatesh et al. (2003) through the formulation of the Unified Theory of Acceptance and Use of Technology (UTAUT) which incorporated previous theories, including TAM, TRA (Theory of Reason Action)*,* and TPB (Theory of Planned Behavior). The UTAUT model includes four main constructs, namely performance expectancy*,* effort expectancy*,* social influence*,* and facilitating conditions, as well as considering moderator variables such as gender, age, experience, and voluntariness of use. Furthermore, TAM3 integrates the determinants of PEOU such as computer self-efficacy,

perceived enjoyment, and objective usability, thereby enriching the cognitive dimension in understanding technology acceptance (Venkatesh & Bala 2008).

Nonetheless, some criticism of TAM has also emerged. Legris et al., (2003) stated that although TAM is predictive and broadly applicable, this model tends to ignore social and organizational aspects that also affect the adoption of technology. Therefore, the use of TAM in contemporary research is often combined with other approaches or expanded to fit more complex contexts, such as the implementation of e-government, health information systems, and digital innovations in the public sector. As such, TAM remains relevant in academic study and technology policy practice, especially because of its flexibility to be adapted in a wide range of empirical contexts and different types of technologies.

Digital Transformation

Digital transformation refers to the process of integrating digital technology into all aspects of the organization, which fundamentally changes the way organizations operate and provide value to stakeholders (Tang, 2021). According to Paiithannkar & Alexander (2024) digital transformation is the integration of digital technology into all areas of the company, which fundamentally changes the way a company operates and adds value to its customers. Digital transformation is not only about technology adoption, but also about changes in organizational culture, business models, work processes, and human resource competencies. Digital transformation is defined as the use of technology to radically improve a company's performance or reach (Raharja et al., 2022; Westerman et al., 2014). They emphasized that the success of digital transformation is not only about technology, but also about leadership and the organization's ability to adapt.

Digital transformation is a strategic process that integrates digital technology into all aspects of the organization with the aim of improving performance and creating new value for stakeholders. According to Vial (2019), digital transformation is a process that aims to improve organizational entities through significant changes to their nature and capabilities, triggered by a combination of information technology, computing, communication, and connectivity. In its conceptual framework, Vial compiles eight main elements that interact with each other, namely triggers, digital technology, organizational actions, changes in entities, value creation, moderators, feedback loops, and the external environment. Digital transformation starts from external pressures and internal opportunities that encourage organizations to adopt digital technologies such as big data, cloud computing, Internet of Things (IoT), and artificial intelligence.

The use of this technology then encourages changes in organizational structure, work processes, business models, and organizational culture (Julia & Masyruroh, 2022). These changes will result in strategic value in the form of efficiency, competitiveness, and improved customer experience or quality of public services. However, this process is also influenced by moderation factors such as organizational readiness, digital leadership, and work culture, and takes place dynamically through feedback mechanisms that continuously update the direction of transformation. According to Iswanti & Hendra (2023), this also emphasizes the importance of external environmental contexts such as regulations and market dynamics in influencing the direction of digital transformation. In the context of the public sector, this theory is relevant to understand how government agencies must manage structural and cultural changes in order to adopt digital systems sustainably. Digital transformation in the bureaucracy requires adaptive leadership, effective information technology governance, and capacity building of human resources in facing the challenges of digital disruption (Cahyarini, 2021).

Dynamic Capabilities

One of the important theories that supports digital transformation is the Dynamic Capabilities Theory put forward by Teece et al. (1997). This theory states that in order for an organization to survive and excel in a dynamic and fast-changing environment, it must have the capability to systematically integrate, build, and reconfigure internal competencies and external resources in response to changing environments. In the context of digital transformation, the dynamic capabilities possessed by HR play an important role in directing organizations to proactively adapt to digital disruption through the update of strategies, processes, and technologies (Andi et al., 2024).

Teece (2007) developed three main dimensions of dynamic capabilities, namely sensing (the ability to recognize technological opportunities and threats), seizing (the ability to effectively allocate resources to take advantage of digital opportunities), and transforming (the ability to make comprehensive and sustainable organizational changes). These capabilities are a prerequisite for organizations to carry out digital transformation that is not reactive, but strategic and future-oriented. In implementation, organizations that are successful in digital transformation generally demonstrate the ability to detect technology trends early, respond quickly through business model or digital service innovations, and make structural and cultural changes to support sustainable technology adoption. Therefore, dynamic capability theory is not only relevant as a conceptual framework, but also as a practical guide in building organizational readiness to face the ever-evolving era of digitalization.

Technology-Organization-Environment / TOE Framework

The Technology-Organization-Environment (TOE) framework developed by Tornatzky and Fleischer in 1990 made significant contributions to understanding the factors influencing the adoption and success of digital transformation (Jana & Kaushik, 2022). The TOE Framework explains that organizations' decisions to adopt and implement digital technologies are influenced by three main contexts, namely: (1) the technological context, which includes the availability and suitability of new technologies; (2) the organizational context, which includes organizational structure, resources, culture, and leadership; and (3) environmental contexts, which include competitive pressures, government regulations, and interactions with external partners. The TOE framework emphasizes that digital transformation is not just a technological issue, but also involves internal readiness and external organizational dynamics (Prasetyo & Andrilla, 2025). In practice, organizations that succeed in digital transformation are those that are able to align the available technological factors with the readiness of the organization and the pressures or opportunities of its environment. Therefore, the TOE Framework is a comprehensive analytical tool to examine how various factors affect each other in the digitalization process in the public and private sectors.

3. RESEARCH METHODS

The research method used in this article is a non-empirical qualitative approach with the type of library research (Musthofa et al., 2025; Sumargono & Rinaldo, 2022). This study aims to analyze digital transformation in regional revenue management in depth based on secondary data obtained from various reliable sources. The data sources used include scientific journal articles, academic books, government regulations such as Presidential Decree No. 95 of 2018 concerning SPBE, reports from government institutions (such as the Ministry of Finance and Bapenda of East Java Province), as well as statistical data from APJII and the Indonesian Digital Society Index (IMDI). The data collection technique was carried out through documentation studies and literature review of relevant theories, such as Technology Acceptance Model (TAM), Dynamic Capabilities Theory, and Technology-Organization-Environment (TOE) Framework. The data obtained was analyzed using a qualitative descriptive method, with steps in the form of information categorization, thematic analysis, and critical synthesis to describe objective conditions, identify influencing factors, and evaluate the impact of digital transformation on regional revenue management. The validity of the data is maintained through triangulation of sources and the use of scientifically validated theories.

This approach allows researchers to gain a comprehensive conceptual understanding without conducting direct field data collection.

4. RESULTS AND DISCUSSION

One of the main impacts of the digital transformation implemented at Bapenda UPT Gresik is the increased efficiency in the administration of tax services and regional levies. Digitization has transformed the way of working from manual and physical files to an automated process based on an electronic system, which is faster, more structured, and transparent. The implementation of systems such as web-based mail numbering, regional tax information systems, and e-payment gateways has resulted in significant changes in service speed and reduced administrative burden. For example, a web-based mail management system allows every incoming and outgoing document to be automatically recorded, tracked in real-time, and well-documented. According to Verrill & Wildan (2024), the implementation of this system in the East Java Provincial Bapenda has reduced the time of internal administrative processes by more than 50%. In the context of UPT Gresik, this means that the ratification of tax documents or other document services that previously took 3-5 working days, can now be completed in just 1 day, according to data from Bapenda's internal report in 2024.

Currently, the integration of electronic payment systems (e-payments) with banking institutions makes the process of paying regional taxes faster and more efficient. Taxpayers can make direct transactions through digital channels without having to come to the UPT office. This reduces physical queues and service waiting times, and encourages increased taxpayer compliance. Evidence of the effectiveness of this system can be seen from the surge in PAD revenue through digital channels which increased from IDR 15 billion in 2023 to IDR 24 billion in 2024 (an increase of 60%). Digitalization also has an impact on the efficiency of state civil servant (ASN) resources in Bapenda. Repetitive administrative tasks such as data input, file matching, and payment checks can now be performed automatically by the system. This provides space for civil servants to focus more on strategic functions, such as tax potential analysis, income planning, or improving service quality. This administrative efficiency is achieved due to:

a. Business process automation that reduces manual intervention

b. Data integration between work units

c. Reduction of human error in data recording and input

d. Real-time monitoring of service performance and tax transactions

These findings support the previous literature from Supriyanto (2025) and Abu-Alsondos et al. (2024), which states that digitalization in the public sector improves operational efficiency and responsiveness of government services, although it still requires increasing the digital capacity of the apparatus and the readiness of technological infrastructure.

Digital transformation also has a significant impact on increasing transparency in revenue management. An electronic-based tax payment system integrated with banking allows *real-time* tracking of transactions. This not only makes it easier for the public to make payments, but also minimizes the potential for leakage of PAD revenue. According to Supriyanto (2025), transparency in regional financial digitalization is the main key in encouraging fiscal efficiency and public accountability. Data from the East Java Provincial Bapenda shows that there has been an increase in taxpayer compliance by 23% since the digital system was implemented at UPT Gresik.

The high Indonesian Digital Society Index (IMDI) in Gresik Regency, which will reach 46.07% in 2024, is one of the supporting factors for the successful implementation of digitalization. IMDI measures the readiness of the community to access, use, and utilize digital technology gradually. Gresik Regency is included in the "digitally ready" category, with indicators that include network infrastructure, digital skills, and community involvement. This shows that the adoption of digital transformation by Bapenda does not only depend on the internal readiness of the organization, but is also greatly influenced by the readiness of the community as an end user of the system.

Despite these positive achievements, UPT Gresik still faces challenges in digital transformation, such as the limitation of technology-proficient human resources, resistance to changes in work culture, and the need for system updates and data security. In line with the study of Abu-Alsondos et al. (2024), the results of this study identify the main challenges of digital transformation in the public sector, including the lack of digital skills, the high cost of technology, and resistance to change. In addition, technical constraints such as network connectivity in certain regions still hinder optimal digital services. This study reinforces the findings of Kristian et al. (2024) that digitalization has great potential to increase public transparency, but differs in the context of specific implementation at the UPT level. In the research conducted by Kristian, highlighting *e-government* policies at the district level, this article shows how the direct application of digital technology in technical implementation units can have a concrete impact on PAD and community satisfaction. Thus, this article adds to the wealth of practice-based studies at the micro level of government.

This study also found that digital transformation at UPT Bapenda Gresik has a positive impact on three main aspects in regional revenue management, namely:

a. Increased **administrative efficiency**, characterized by faster service times and digitized processes;

b. Increased **transparency and accountability**, through a digital-based reporting and transaction system that reduces revenue leakage;

c. Significant **growth in PAD**, which is largely sourced from electronic tax payments.

Data shows that PAD revenue through e-payments increased by 60% from 2023 to 2024, administrative service time decreased from 3 days to 1 day, and taxpayer compliance increased by 16%. This increase is supported by the digital readiness of the Gresik community as shown by the IMDI index of 46.07% (APJII, 2024)

This strengthens Davis' (1989) Technology Acceptance Model (TAM) which emphasizes two main constructs, namely: *perceived usefulness* and *perceived ease of use* in encouraging technology adoption. The increase in taxpayer compliance and the adoption of *the e-payment system* show that the system implemented is felt to be useful and easily accessible to users. In the context of public organizations, the application of digitalization can also be analyzed through the TOE Framework (Tornatzky & Fleischer, 1990) which states that the success of technology adoption is influenced by the technological, organizational, and environmental contexts. In the case of UPT Gresik, the readiness of technology infrastructure, organizational and human resource (organizational) commitment, and the support of the user community (environment) interact with each other in creating an effective and responsive service system. In addition, the theory of Dynamic Capabilities Teece et al. (1997) is relevant because the success of UPT Gresik does not only depend on the adoption of technology alone, but also on the organization's ability to sensing (recognizing the need for digitalization), *seizing* (seizing opportunities through digital policies), and transforming (adapting structurally and culturally).

This research contributes to the development of *e-governance* literature and digital public administration, especially in the context of regions and technical implementation units. Most previous studies emphasized digital transformation at the national or district/city level, Kristian et al. (2024), while this study highlights how digital transformation practices have a direct impact on the management of PAD at the UPT level. Practically, these findings confirm that digital transformation can accelerate service processes and increase regional income if carried out systematically and accompanied by community readiness. This can be a reference for the implementation model of public sector digitalization at the micro level, especially in service

units that are in direct contact with the community. Thus, the results of this study are not only relevant for local governments in formulating effective digitalization strategies, but can also be a reference for national policymakers in designing regulations and technical assistance that are more adaptive to the needs in the field.

5. CONCLUSION

This study shows that the digital transformation implemented in the East Java Provincial Bapenda, especially UPT Gresik, has a positive impact on efficiency, transparency, and increasing regional original income (PAD). The implementation of digital systems such as web-based correspondence and electronic tax payments has been proven to be able to speed up the service process, increase taxpayer compliance, and reduce the potential for revenue leakage. The readiness of the community to utilize technology as reflected in the increasing Indonesian Digital Society Index (IMDI) in Gresik Regency is also an important factor in the successful adoption of this digital system. However, there are still challenges that must be faced, such as the limitation of technology-literate human resources, organizational cultural resistance, and the need to improve data security. Overall, the results of this study strengthen the argument that digital transformation in the public sector requires a more in-depth and comprehensive approach, involving technology, organizational, and societal factors.

SUGGESTION:

a. **Improving ASN Digital Literacy**

Local governments need to consistently provide training and technical assistance for apparatus within Bapenda, in order to improve competence in operating digital systems and facing rapid technological changes.

b. **Technology Infrastructure Upgrades**

Digital transformation must be supported by a reliable and secure technological infrastructure. Local governments should continue to invest resources in strengthening network systems, cloud storage, and cyber security.

c. **Active Community Involvement**

To increase the effectiveness of digital services, the public as end users need to be involved through socialization, digital education, and the provision of two-way communication channels such as tax chatbots or mobile-based service applications .

RECOMMENDATIONS:

a. **Replication of the UPT Gresik Model to Other Regions**

The good practices carried out by UPT Gresik in managing digital-based regional revenue can be used as a model by other UPTs in East Java Province, even at the national level. A mechanism for documenting best practices and a forum for sharing knowledge between regions is needed.

b. **Cross-Agency System Integration**

To improve the efficiency and accuracy of data, regional tax information systems need to be integrated with licensing, population, and other regional financial services systems. This also supports the principle of interoperability in SPBE.

c. **Continuous Evaluation and Monitoring**

Local governments need to establish a digital transformation supervision and evaluation unit that works regularly to assess system performance, user satisfaction levels, and impacts on PAD revenue and public services.

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