



The Role of Professional Mediation in the Relationship Between Standard Operating Procedures Implementation and Tax Arrears Data Accuracy

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Abstract

This study analyzes the influence of Standard Operating Procedures (SOP) for the elimination of inactive billboard tax arrears on the accuracy of arrears data, with the mediating role of civil servants' work professionalism. Using a quantitative descriptive-analytical approach, data were collected from 35 civil servants through questionnaires and analyzed with Partial Least Squares–Structural Equation Modeling (PLS-SEM) using SmartPLS 4.0. The results show that SOP does not have a significant direct effect on the accuracy of arrears data. However, SOP significantly and strongly affects the professionalism of civil servants, while professionalism has a significant moderate effect on data accuracy. Furthermore, professionalism mediates the relationship between SOP and arrears data accuracy, indicating that accurate tax arrears data can only be achieved when SOP implementation is supported by professional work practices. The study concludes that strengthening work professionalism is essential to improve the accuracy of billboard tax arrears data. The findings provide practical implications for enhancing SOP design, staff involvement, performance evaluations, and resource allocation to ensure effective implementation and accurate taxation records.

Keywords: Standard Operating Procedures, Work Professionalism, Billboard Tax, Data Accuracy.

Introduction

Tourism and the creative economy represent strategic sectors in national development, particularly in driving regional economic growth. Indonesia, endowed with abundant natural resources, cultural diversity, and the creativity of its people, holds significant potential for advancing these sectors (Endrian & Lanin, 2022). In the context of Lampung Province, tourism and the creative economy are expected to serve as catalysts for economic development while simultaneously improving community welfare. To achieve these goals, well-designed government policies and

strong collaboration among stakeholders are essential to fully optimize the available potential (Rulandari *et al.*, 2022).

Nevertheless, the development of tourism and the creative economy in Lampung continues to face several challenges, particularly in infrastructure, human resources, and destination competitiveness (Khairani *et al.*, 2024). These issues highlight the need for synergy between local governments, business actors, and the community to ensure that development strategies generate substantial and sustainable impacts (Prastiwi & Diamastuti, 2023). Integrated and sustainability-oriented policies are therefore crucial to guarantee the long-term viability of the sector and its tangible contribution to regional economic growth (Khalid *et al.*, 2023).

Furthermore, global dynamics demand continuous innovation in managing tourist destinations and creative economy products (Ibrahim & Jahja, 2022). The application of digital technologies, creative marketing strategies, and service quality enhancement have become key factors in addressing competition at both national and international levels (Aithal & Aithal, 2019). In this regard, strengthening the capacity of creative economy actors, enhancing regional branding, and implementing effective promotional strategies are essential for positioning Lampung as a competitive and leading destination in Indonesia (Saleh *et al.*, 2022).

This study aims to analyze the influence of government policies and business strategies on the growth of tourism and the creative economy in Lampung Province. The findings are expected to contribute to the formulation of more effective development strategies and provide valuable insights for local governments and industry actors in optimizing tourism potential and enhancing the competitiveness of the creative economy.

Literature Review

a. Standard Operating Procedure

Standard Operating Procedures (SOPs) are written guidelines that outline standardized steps for carrying out organizational tasks (Schmidt & Pierce, 2016). They function to ensure order, consistency, and efficiency in work processes, thereby reducing the likelihood of administrative and technical errors (PermenPANRB No. 35 of 2012). In the realm of public administration, SOPs are not only technical

guidelines but also managerial control instruments that guarantee accountability in bureaucratic performance (Rukmana, 2023).

As noted by Windarko *et al.*, (2023), SOPs serve as references for performing tasks in accordance with organizational functions and as tools for evaluating performance. Effective SOPs are characterized by clarity of workflow, timeliness, accountability, and adaptability to changes in the bureaucratic environment.

Consistent implementation of SOPs directly contributes to the quality of public services (Eskandarzadeh *et al.*, 2023). Salam (2023), emphasizes that SOPs act as the primary reference for organizational activities; without clear procedures, operations are at risk of becoming inefficient. Within the context of local taxation, particularly in billboard tax management, SOPs governing the deletion of arrears data are essential to ensure that the information produced is accurate and aligned with real conditions in the field (Sari, 2017).

Key indicators of effective SOP implementation include: (1) clearly defined workflows, (2) structured activity execution, (3) timely completion of tasks, and (4) accountability for each administrative process (Khairunnisa *et al.*, 2020).

b. Work Professionalism of Civil Servants

Work professionalism refers to the ability of civil servants to perform their duties effectively, efficiently, and accountably in accordance with their competencies and professional code of ethics (Rengifurwarin, 2020). Modise & Modise (2023), emphasizes that professionalism is a crucial pillar of bureaucracy, as it determines the effectiveness of public organizations in delivering services. Similarly, Niswaty *et al.*, (2024), identifies three core indicators of work professionalism: (1) ability, which reflects the skills of civil servants in understanding work procedures and applying them in practice; (2) quality, which denotes outputs that meet technical and administrative standards; and (3) facilities and infrastructure, which represent the availability of resources that enable optimal task performance.

Professional civil servants are expected to possess adequate technical, managerial, and social competencies (Wijaya *et al.*, 2019). These competencies are essential in ensuring the quality of public service outputs, particularly in tax administration, where accurate data management is critical. The availability of

sufficient facilities and infrastructure further supports the achievement of optimal performance outcomes (Janssen *et al.*, 2020).

From the perspective of modern public administration, professionalism is also closely associated with integrity, discipline, and an outcome-oriented approach (Merhi, 2021). A professional civil servant is therefore capable of implementing established Standard Operating Procedures (SOPs) consistently, ensuring that organizational processes run effectively and produce reliable results (Lindgren *et al.*, 2019).

c. Accuracy of Billboard Tax Arrears Data

Data accuracy refers to the degree of conformity between information and actual conditions in the field. According to (Rahmat *et al.*, 2019), accuracy is defined as the closeness of a measurement result to the true value. In the context of taxation, the accuracy of billboard tax arrears data implies that the recorded arrears correspond to the actual status of existing billboards and active taxpayers.

Inaccurate billboard tax data can generate serious issues, including the obstruction of local revenue (PAD) optimization, mistargeted collection efforts, and a decline in public trust in local government performance (Koapaha & Wahamuri, 2024). To prevent these problems, arrears data management must be carried out through clear Standard Operating Procedures (SOPs) and implemented by professional civil servants (Azzam *et al.*, 2024).

Several factors influence the accuracy of billboard tax arrears data (Karim *et al.*, 2023). First, the quality of SOP implementation, particularly whether arrears deletion procedures are applied consistently. Second, the competence of implementing officers, which reflects their ability to record, verify, and update data in line with field realities. Third, the availability of supporting information systems, which facilitate rapid validation and timely reporting. Thus, the accuracy of billboard tax arrears data is not merely an outcome of administrative procedures but rather the integration of well-structured SOPs, professional human resources, and adequate technological support.

Research Framework

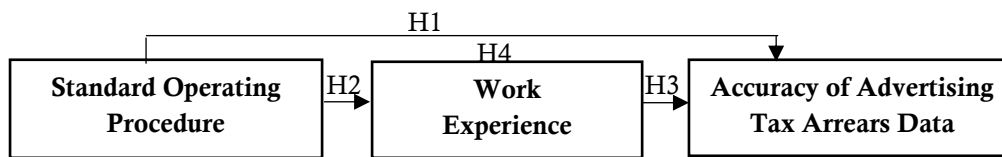


Figure 1. Framework

Methodology

This study employs a quantitative approach with a descriptive-analytical design aimed at examining the relationships among variables using numerical data analyzed statistically (Barusman & Habiburrahman, 2022). The variables investigated include Standard Operating Procedures (SOPs) as the independent variable, the Accuracy of Billboard Tax Arrears Data as the dependent variable, and Civil Servants' Work Professionalism as the mediating variable. The quantitative approach was chosen because it allows for measurable, objective results and facilitates the verification of the proposed hypotheses (Allen *et al.*, 2020).

The population of this study comprises all civil servants assigned to the Technical Implementation Units of the Regional Tax and Retribution Management Agency in Bandar Lampung City. A purposive sampling technique was applied with the criterion that participants must be civil servants directly involved in the process of recording billboard tax objects. Based on this criterion, a total of 35 respondents were selected from six Technical Implementation Units. Primary data were collected using a five-point Likert scale questionnaire that contained indicators representing each research variable.

The research instrument was tested for validity and reliability prior to analysis. Data analysis was carried out using descriptive statistics and Partial Least Squares–Structural Equation Modeling (PLS-SEM) with the SmartPLS 4.0 software. PLS-SEM was chosen because it is capable of analyzing complex multivariate relationships, capturing both direct and indirect effects, and testing the mediating role of civil servants' work professionalism in the relationship between SOPs and the accuracy of billboard tax arrears data.

Result And Discussion

Evaluation of Measurement Models

The measurement model in this study employs a reflective approach, in which the variables of Standard Operating Procedures, Work Professionalism, and Arrears Data Accuracy are measured through indicators that reflect their respective constructs. Referring to Hair *et al.* (2021), the evaluation of a reflective measurement model requires consideration of several key criteria. These include factor loadings greater than 0.70, composite reliability values above 0.70, Cronbach's alpha exceeding 0.70, and an average variance extracted (AVE) greater than 0.50.

Table 1. Tabel Outer Loadings

	Accuracy of Overdue Data	Work Experience	Standard Operating Procedure
I1.1		0.816	
I1.2		0.783	
I1.3		0.835	
I1.4		0.816	
I1.5		0.851	
X1.1			0.836
X1.2			0.764
X1.3			0.747
X1.4			0.786
X1.5			0.879
X1.6			0.778
X1.7			0.813
Y1.1	0.903		
Y1.2	0.906		

Source: Data Processed, 2024

Table 1 presents the outer loadings for each variable derived from their respective indicators, which serve to evaluate whether the indicators or statements developed by the researcher can be considered valid.

Table 2. Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted
Accuracy of Overdue Data	0.778	0.778	0.900	0.818
Work Experience	0.879	0.885	0.912	0.673

Standard Procedure	Operating	0.907	0.908	0.926	0.643
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Source: Data Processed, 2024

Table 2 demonstrates that all constructs, namely Arrears Data Accuracy, Work Professionalism, and Standard Operating Procedures, meet the criteria for reliability and validity. This is evidenced by the values of Cronbach's Alpha and Composite Reliability, both of which exceed the threshold of 0.70, thereby confirming strong internal consistency. Furthermore, the Average Variance Extracted (AVE) values for each construct are above 0.50, indicating that the indicators explain a substantial proportion of the variance in their respective constructs. Therefore, the three constructs in this study can be considered both reliable and valid for further analysis.

Table 3. Tabel F Square

	Accuracy of Overdue Data	Work Experience	Standard Operating Procedure
Accuracy of Overdue Data			
Work Experience	0.222		
Standard Operating Procedure	0.095	3.573	

Source: Data Processed, 2024

Table 3 presents the results of the f^2 analysis, which is used to assess the effect size of exogenous variables on endogenous variables. According to Cohen's (1988) criteria, Work Professionalism has a moderate effect on Arrears Data Accuracy with an f^2 value of 0.222, while Standard Operating Procedures exert a small effect on Arrears Data Accuracy with an f^2 value of 0.095. In contrast, the influence of Standard Operating Procedures on Work Professionalism is very strong, with an f^2 value of 3.573. These findings indicate that Standard Operating Procedures make the largest contribution to enhancing Work Professionalism, whereas Work Professionalism plays a moderate role in influencing Arrears Data Accuracy.

Graphic Output PLS-SEM Algorithm

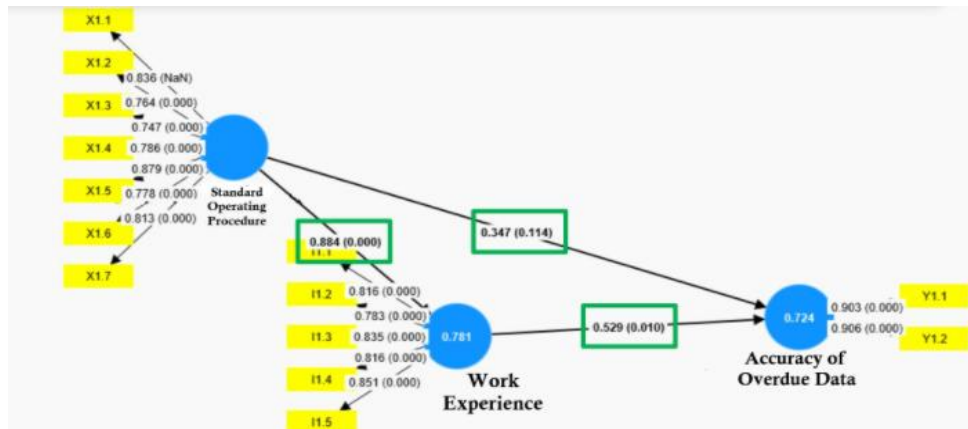


Figure 1. Output PLS-SEM Algorithm

Interpreting PLS-SEM Output

Standard Operating Procedure Variables

The Standard Operating Procedure (SOP) variable was measured using four items and seven valid indicators. The outer loading values ranged from 0.747 to 0.879. These results indicate that the variable demonstrates strong validity. The reliability of the variable was confirmed by Cronbach's Alpha and Composite Reliability values exceeding 0.70, while convergent validity was achieved with an AVE score of 0.643 (>0.50), explaining 64.3% of the variance. Among the measurement items, Structured Activity Implementation (0.879) and Detailed Work Plan (0.836) demonstrated the highest contributions, underscoring their critical role in supporting the accurate recording of inactive billboard tax arrears. This highlights the importance of structured data collection conducted by Civil Servants Employees at the Regional Tax and Levy Management Agency in accordance with established SOPs to ensure data accuracy. Meanwhile, the Responsibility (0.813) and Timeliness (0.778) items also showed satisfactory results, though they require further improvement to enhance synchronization and verification processes, ensuring that billboard tax arrears data are both timely and aligned with actual conditions.

Work Professional Variable

The Work Professionalism variable was evaluated using three items supported by five valid indicators. The outer loading values, which ranged from 0.783 to 0.851, fall within the acceptable threshold. These results collectively confirm that the measurement of the Work Professionalism variable demonstrates strong validity.

Reliability was established with Cronbach's Alpha and Composite Reliability values exceeding 0.70, while convergent validity was achieved with an AVE of 0.673 (>0.50), explaining 67.3% of the variance. The items Facilities and Infrastructure (0.851), Quality (0.835), and Capability (0.810) demonstrated the highest contributions, reflecting the professionalism of Civil Servants Employees at the Regional Tax and Levy Management Agency employees in implementing SOPs to ensure accurate recording of inactive billboard tax arrears. This indicates that professional work requires Civil Servants Employees at Technical Implementation Unit of the Regional Tax and Revenue Management Agency to possess a strong understanding of operational standards, supported by adequate facilities and infrastructure, in order to produce accurate, relevant, and accountable tax arrears data.

Variable Accuracy of Arrears Data

The Data Accuracy of Arrears variable was measured using a single item with two valid indicators, yielding outer loading values between 0.903 and 0.906, which indicates strong validity. Reliability was confirmed with Cronbach's Alpha and Composite Reliability values above 0.70, while convergent validity was achieved with an AVE of 0.818 (>0.50), explaining 81.8% of the variance. This measurement item made a substantial contribution in reflecting the accuracy of inactive billboard tax arrears data. In this context, Civil Servants Employees at Technical Implementation Unit of the Regional Tax and Revenue Management Agency play a crucial role in conducting real data collection on both active and inactive billboard tax objects to ensure that arrears data remain consistent and aligned with actual conditions.

Structural Model Evaluation

The evaluation of the structural model is related to hypothesis testing of the relationships among the research variables. This evaluation involves two main stages: testing the direct effects through hypothesis testing and examining the indirect effects through mediation analysis. According to Hair et al. (2021), these procedures are essential to ensure the robustness and validity of the structural model.

Hypothesis Testing (Direct Effect)

Hypothesis testing between variables is assessed using t-statistics and p-values. A significant effect is indicated when the calculated t-statistic exceeds 1.96 (t-table) or the p-value is less than 0.05. In addition, it is necessary to report the results along with the 95% confidence intervals of the estimated path coefficients. To categorize the magnitude of the effects between variables, the f-square value is employed, which reflects the direct structural influence with thresholds of 0.02 (small), 0.15 (moderate), and 0.35 (large) (Hair *et al.*, 2021).

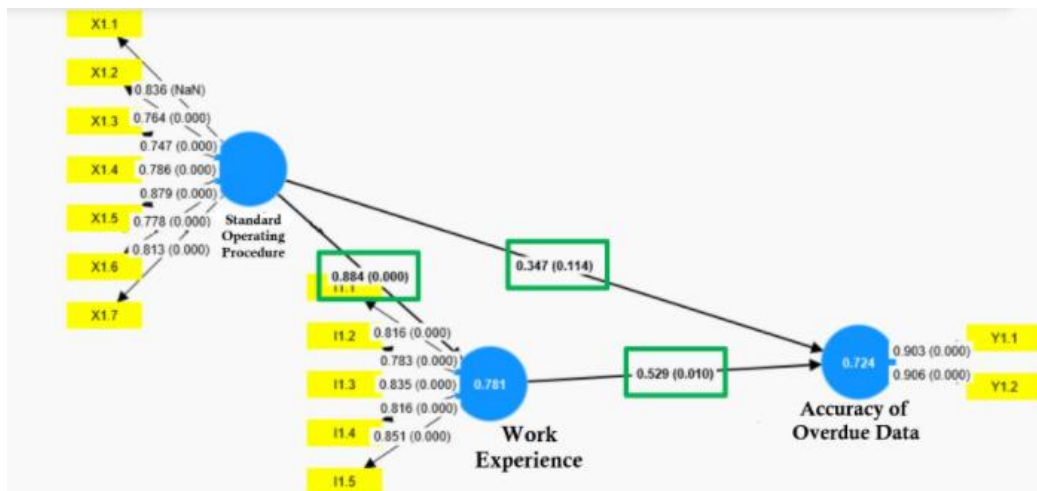


Figure 2. Graphic Bootstrapping

Table 4. Path Coefficients

	Original Sample	Sample Mean (M)	Standard Deviation (STDEV)	T-statistics	P values
Work Experience => Accuracy of Overdue Data	0.529	0.560	0.204	2.590	0.010
Standard Operating Procedure => Accuracy of Overdue Data	0.347	0.320	0.219	1.580	0.114
Standard Operating Procedure => Work Experience	0.884	0.889	0.045	19.727	0.000

Source: Data Processed, 2024

Based on the analysis presented in Table 4, work experience has a positive and significant effect on the accuracy of overdue data ($\beta = 0.529$; $t = 2.590$; $p = 0.010$). In contrast, the Standard Operating Procedure (SOP) does not have a significant direct effect on the accuracy of overdue data ($\beta = 0.347$; $t = 1.580$; $p = 0.114$). However, SOP demonstrates a strong positive and significant effect on work experience ($\beta = 0.884$; $t = 19.727$; $p = 0.000$). These findings suggest that

strengthening SOP can enhance employees' work experience, which in turn contributes to improving the accuracy of overdue data.

Table 5. Details of Path Coefficient, P-Value, and F Square

Hypothesis	Path Coefficient	p-value	95% Confidence Interval for Path Coefficient		F square (PLS SEM)
			Lower Bound	Upper Bound	
Ho1. SOP => Accuracy of Overdue Data	0.347	0.114	-0.149	0.744	0.095
Ho2. SOP => Professional Work	0.884	0.000	0.791	0.956	3.573
Ho3. Professionalism => Accuracy of Arrears Data	0.529	0.010	0.144	0.979	0.222

Source: Data Processed, 2024

Based on the hypothesis testing results, the first hypothesis (H1) was not confirmed:

1. This indicates that the Standard Operating Procedure (SOP) for the elimination of inactive billboard tax arrears does not have a significant direct effect on the accuracy of arrears data (path coefficient = 0.347; p-value = 0.114 > 0.05), with a 95% confidence interval ranging from -0.149 to 0.744. The insignificant effect of the SOP can be attributed to its reliance on the role of Civil Servants at Technical Implementing Unit of the Regional Tax and Revenue Management Agency in conducting actual field data collection. When billboard tax objects are no longer installed or lack a responsible party, Civil Servants must carry out updated data collection to ensure synchronization and accuracy of arrears records.
2. The second hypothesis (H2) was accepted, indicating that the Standard Operating Procedure (SOP) for eliminating inactive billboard tax arrears has a significant effect on the work professionalism of Civil Servants at the Technical Implementation Unit of the Regional Tax and Retribution Management Agency (path coefficient = 0.884; p-value = 0.000 < 0.05). This influence falls into the high category at the structural level ($F^2 = 3.573 > 0.35$). These findings demonstrate that in implementing the elimination of inactive billboard tax arrears, Civil Servants at the Technical Implementing Unit of the

Regional Tax and Revenue Management Agency adhere to SOPs established under prevailing laws and regulations, thereby ensuring the achievement of professional performance.

3. The third hypothesis (H3) was accepted, confirming that Work Professionalism has a significant effect on the Accuracy of Billboard Tax Arrears Data, as indicated by the path coefficient (0.529) and p-value ($0.010 < 0.05$). Accurate arrears data can be achieved when Civil Servants at Technical Implementing Unit of the Regional Tax and Revenue Management Agency conduct field data collection in accordance with actual conditions. The effect of Work Professionalism on the Accuracy of Billboard Tax Arrears Data falls within the moderate category, as reflected by the F^2 value of 0.222 (> 0.15). These results suggest that the quality of data collection outcomes reflects the level of professionalism of Regional Tax and Revenue Management Agency civil servants, where higher professionalism leads to more accurate arrears data.

Mediation Test (Indirect Effect)

The analysis of indirect effects is conducted to test hypotheses concerning the influence of an exogenous variable on an endogenous variable through the role of a mediating variable. The evaluation criteria are as follows: (1) if the p-value is less than 0.05, the effect is considered significant, indicating that the mediating variable successfully facilitates the relationship between the exogenous and endogenous variables; and (2) if the p-value is greater than 0.05, the effect is regarded as not significant, suggesting that the mediating variable does not contribute to mediating the relationship between the exogenous and endogenous variables.

Table 6. Bootstrapping (Specific Indirect Effects)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic	P Values
Standard Operating Procedure => Work Professionalism => Accuracy of Overdue Data	0.468	0.495	0.178	2.623	0.0009

Source: Data Processed, 2024

The bootstrapping results for the specific indirect effects show a p-value of 0.009, which is below the 0.05 threshold, indicating a significant indirect effect. This finding suggests that the mediating variable, Work Professionalism, plays a crucial role in mediating the relationship between the exogenous variable (Standard Operating Procedure for the Elimination of Non-Active Billboard Tax Arrears Data) and the endogenous variable (Accuracy of Billboard Tax Arrears Data). Furthermore, to assess the strength of this mediation effect, the researcher examined the F^2 value, which provides insight into the extent to which Work Professionalism mediates the relationship between the exogenous and endogenous variables.

In mediation testing, the significance of indirect effects is calculated. Since SmartPLS 4 does not provide the f^2 value for mediation, researchers may apply the Effect Size Mediation Upsilon (ν), also referred to as the upsilon statistic. This measure is obtained by squaring the mediation coefficient. According to Lachowicz et al. (2018), as interpreted by Ogbeibu et al. (2022), the mediation effect can be categorized as low (0.02), moderate (0.075), or high (0.175). This approach has also been highlighted by Yamin (2023) as an alternative for evaluating mediation effects.

Table 7. Effect Size Mediasi Upsilon (ν)

Hypothesis	Path Coefficient	p-value	95% Confidence Interval for Path Coefficient		F square (PLS SEM)
			Lower Bound	Upper Bound	
Ho3. Professionalism => Accuracy of Arrears Data	Work 0.468	0.009	0.135	0.856	0.219

Source: Data Processed, 2024

Based on the calculation of the Effect Size Mediation Upsilon (ν), a value of 0.219 was obtained, which according to the criteria of Ogbeibu et al. (2022) falls into the high category (> 0.175). Therefore, Hypothesis Four (H4) is accepted. This finding indicates that the professional work of civil servants at Technical Implementing Unit of the Regional Tax and Revenue Management Agency plays a significant mediating role in strengthening the influence of the Standard Operating Procedure (SOP) for the Elimination of Non-Active Billboard Tax Arrears on data accuracy. Consequently, the more professional the Civil Servants in implementing the SOP, the more accurate the billboard tax arrears data will be.

Conclusion and Implication

Conclusion

This study adopted a quantitative approach utilizing descriptive statistics and hypothesis testing through Partial Least Squares (PLS). The variables examined were Standard Operating Procedures (SOP), Professional Work, and the Accuracy of Billboard Tax Arrears Data. A total of 35 civil servants from six Technical Implementing Unit of the Regional Tax and Revenue Management Agency offices in Bandar Lampung City participated as respondents. The results demonstrate that: (1) SOP does not have a significant direct effect on data accuracy; (2) SOP has a significant and strong effect on professional work; (3) professional work exerts a significant and moderate effect on data accuracy; and (4) professional work plays a significant mediating role in strengthening the relationship between SOP and data accuracy. These findings suggest that the higher the professionalism of Civil Servants in implementing SOP, the more accurate the data on billboard tax arrears will be.

Implication

This study, which analyzes the Standard Operating Procedures (SOP) for the deletion of inactive billboard tax arrears data mediated by professional work, offers several recommendations as potential solutions. First, in drafting the SOP, the Head of Unit of the Regional Tax and Revenue Management Agency and the Subdivision Head of Objection Regional Tax and Revenue Management Agency Bandar Lampung City should involve implementing staff to ensure that the procedures are effective, efficient, and clearly understood. Second, regular evaluations should be conducted to assess the performance data of civil servants. Third, any discrepancies in billboard tax arrears data should be addressed promptly by conducting re-verification within one day of the issuance of the Tax Arrears Notification, followed by a formal report on the corrective measures taken. Finally, with regard to facilities and infrastructure, the Head of Unit of the Regional Tax and Revenue Management Agency should allocate adequate transportation resources and budgetary support to facilitate field data collection, thereby reducing reliance on personal vehicles.

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