
**Influence of Organizational Image with Mediation
Innovativeness on Service Performance**
(Case study on SAMSAT in Central Kalimantan)

Robert Coven

Management Science Doctoral Program, Faculty of Economics and Business, Palangka Raya University

Email: Robertcoven88@gmail.com

Abstract

The Vehicle Registration and Licensing Office (SAMSAT) in Central Kalimantan Province plays a crucial role in generating significant revenue from motor vehicle taxes, amounting to 28.5% of the total local tax revenue. Therefore, research on the factors influencing the performance of SAMSAT services in Central Kalimantan Province is urgent to maintain or enhance the realization of motor vehicle tax revenue in the future. This study employs a quantitative approach using a questionnaire completed by 35 respondents and analyzed using Structural Equation Modeling Partial Least Square (SEM PLS) technique. The research findings indicate that organizational image has a significant positive relationship with innovativeness and service performance. However, when mediated by innovativeness, no significant relationship was found between organizational image and service performance. Meanwhile, innovativeness directly exhibits a significant positive relationship with service performance.

Keywords: central Kalimantan, motor vehicle tax, SAMSAT, service performance

1. Introduction

Original Local Government Revenue (PAD) is a source of income originating from the region or area itself, which can be used to finance all development activities and programs at the local level (Wulandari & Kartika, 2021). Law no. 1 of 2022 concerning Financial Relations between the Central and Regional Governments has regulated Original Local Government Revenue in Indonesia, which specifically emphasizes the importance of PAD as a reflection of regional financial independence in implementing regional autonomy.

Original Local Government Revenue reflects regional financial independence because it originates from local economic potential, such as taxes, levies, regional business results, and natural resources owned by the region (Yasin, 2020). Quoting Nusa & Panggalo (2022) tax is one of the main components of PAD which is obtained from collecting income, luxury goods, hotels, restaurants, entertainment, motorized vehicles and so on. Meanwhile, regional levies are payments for services provided by regional governments to the community or certain parties, such as market levies, parking and certain permits (Agusta, 2020).

Apart from that, PAD also includes regional business results, which include profits from BUMD (Regionally Owned Enterprises) businesses as well as dividends from investments and other regional wealth (Rumende et al., 2021). Based on Nurainina & Asmara (2022), natural resources owned by a region also make a significant contribution to PAD, such as mining, forestry or other natural resources exploited in that region. With a large enough PAD, regional governments can reduce dependence on transfer funds from the central government, thereby increasing regional financial independence (Sudarmana & Sudiarta, 2020). This is in line with the principle of regional autonomy, where regional governments have the authority to manage and regulate affairs within their own territory in accordance with local interests and needs (Guntoro, 2021). Thus, regional original income, which reflects regional financial independence, is an important indicator in the successful implementation of regional autonomy in Indonesia.

Motor vehicle tax is an important component of Original Local Government Revenue (PAD) which is managed by the provincial government, in accordance with the provisions in Law no. 1 of 2022 concerning Financial Relations Between the Central and Regional Governments. In Central Kalimantan Province, the practice of managing motor vehicle taxes is a significant source of income for the local government. In 2022, revenue from motor vehicle taxes will reach 28.5% of Central Kalimantan's total regional tax revenue, amounting to more than 969 billion rupiah.

Revenue from motor vehicle taxes in Central Kalimantan Province can come from various types of taxes, such as motorized vehicle tax, sales tax on luxury goods related to vehicles, as well as administrative costs related to processing vehicle taxes. This tax is applied to motor vehicle owners residing in the area in accordance with applicable statutory provisions. The income obtained from motor vehicle taxes is then used by the provincial government to finance various development programs and public services, including but not limited to transportation infrastructure, improving roads and bridges, as well as social and community welfare programs. Effective management of motor vehicle tax revenues will contribute significantly to increasing regional financial independence and supporting various development efforts and improving the quality of life of the people in Central Kalimantan Province as a whole.

Research on innovation and quality of public services in the city of Surabaya conducted by Haqie et al. (2020), shows that innovation significantly improves the quality of services provided. With the adoption of technology and improvements in internal processes, innovation has allowed citizens easier access to public services. The use of online platforms and technology-based management systems has reduced bureaucracy, increased efficiency and removed traditional barriers to obtaining services. In this way, innovation not only increases trust in the government, but also improves the overall quality of life of the community in the city of Surabaya.

Quoting research by Wiesböck & Hess (2020), a positive organizational image directly impacts the quality of services provided. When an organization has a good image in the eyes of the public, high trust and expectations will arise from customers and other stakeholders. In this

way, the organization will be motivated to provide quality services in accordance with these expectations, so that it can maintain its positive image. This helps the organization strengthen its position in the market by confirming its reputation as a trustworthy and reputable entity in providing superior services.

Assessing the factors that influence the performance of SAMSAT (One-Stop Single Administration System) services in Central Kalimantan Province is important and needs to be done through careful research. A number of factors can influence SAMSAT performance, including organizational image and innovativeness. This research can provide a deeper understanding of what factors can influence the effectiveness and efficiency of SAMSAT in managing motor vehicle taxes in Central Kalimantan Province.

Problem Formulation: (a) Does organizational image have a significant positive effect on the performance of SAMSAT services in Central Kalimantan province? (b) Is innovativeness has a significant positive effect on the performance of SAMSAT services in Central Kalimantan province? (c) Does organizational image have a significant positive effect on innovativeness SAMSAT Central Kalimantan province? (d) Is the image of the organization mediated by innovativeness has a significant positive effect on the performance of SAMSAT services in Central Kalimantan province?

Research purposes: (a) To find out whether organizational image has a significant positive influence on SAMSAT service performance in Central Kalimantan Province. (b) To determine whether innovativeness has a significant positive influence on SAMSAT service performance in Central Kalimantan Province. (c) To find out whether organizational image has a significant positive influence on the innovativeness of SAMSAT in Central Kalimantan Province. (d) To identify whether organizational image mediated by innovativeness has a significant positive influence on SAMSAT service performance in Central Kalimantan Province.

Benefits of research: (a) **Deeper Understanding:** This research will provide a deeper understanding of the factors that influence SAMSAT service performance in Central Kalimantan Province, including organizational image and innovativeness. (b) **Improving Service Quality:** By knowing the influence of organizational image and innovativeness on SAMSAT service performance, this research can provide insight for local governments to improve the quality of services provided to the community. (c) **Basis for Policy Development:** The results of this research can be a basis for developing better policies in managing and improving SAMSAT performance in Central Kalimantan Province. (d) **Contribution to Academic Literature:** The findings of this research can contribute to academic literature in the fields of organizational management, innovation, and public services, as well as become a reference for further research in similar contexts.

2. Literature Review

2.1 *Teori Innovativeness Behavior*

Theory *innovativeness behavior* is a conceptual framework that explains the innovative behavior of individuals or groups in adopting, developing, or implementing innovations

(Kamboj & Sharma, 2023). This theory assumes that people have a certain level of tendency or disposition to accept and use new innovations in their daily lives. In this context, “innovation” can refer to a new idea, new technology, new product, or new way of doing something that can bring about change or improvement.

According to innovativeness behavior theory, a person's level of innovativeness can be influenced by various factors, including personality, social environment, previous experience, and situational factors (Expósito et al., 2023). Someone who has a high level of innovativeness tends to be more open to new ideas, more easily adopt new technology, and is more ready to take risks in trying new things. Rather, individuals with levels *innovativeness* lows may be more skeptical of change and prefer to stick to familiar and proven ways. This theory also identifies various stages in the innovation process, including discovery, testing, adoption, and diffusion (Govaerts & Olsen, 2022). During these stages, individuals or groups may experience changes in their attitudes, thinking, and behavior toward the innovation under consideration. Factors such as trust, ease of use, perceived benefits, and social support can influence the decision-making process in adopting an innovation.

Thus, theory *innovativeness behavior* provide a deeper understanding of how individuals or groups respond to new innovations, as well as the factors that influence their innovative behavior. In business and organizational contexts, an understanding of this theory can help in designing effective innovation strategies, identifying inhibiting or enabling factors in adopting innovations, and creating an environment that supports growth and change.

2.2 Public Service Theory

Public service theory is a conceptual framework that studies the principles, processes and practices involved in providing services by the public sector to the community (Sawir, 2020). This theory explores how public services can be managed and implemented effectively to meet the needs and expectations of society. Based on Solong & Yadi (2021), the main originator of public service theory is Paul Appleby, an American political scientist, who in his book entitled "*Public Administration: A Comparative Perspective*" in 1949, put forward the idea that public services must focus on services that are effective, efficient and responsive to community needs (Herizal et al., 2020).

This theory emphasizes the importance of transparency, accountability, community participation and justice in the delivery of public services (Pasciana, 2020). This aims to create a better government, which is able to provide quality services and is oriented to the needs of the community. In this theory, the government is considered as the agent responsible for meeting society's needs, and public services are considered one of the core functions of modern government.

Apart from Paul Appleby, several other figures such as Herbert A. Simon, Frederickson, and Wilson also made significant contributions to the development of public service theory. They emphasize the importance of effective management, performance measurement and innovation in the delivery of public services. Public service theory continues to develop along with changes

in society's demands and expectations, as well as developments in the fields of management and public administration science. Overall, public service theory provides a solid foundation for understanding how public services can be managed and delivered effectively, as well as how government can fulfill its role in meeting community needs. This theory continues to be the basis for developing policies and public service practices in various countries around the world.

Organizational Image. Organizational image is the perception that an individual or group has of an organization, including its reputation, identity and characteristics (Sunardiyah et al., 2022). This image is formed through direct experience, interactions with employees, media information, and recommendations from others, influencing relationships and interactions with stakeholders as well as purchasing decisions. It is important for managers to manage the organization's image strategically branding and corporate communications to create a positive image, because organizational image is a valuable asset that influences the success and sustainability of the organization.

Innovativeness. Innovativeness is the ability of individuals or organizations to create or adopt new innovations in various contexts, including the courage to take risks, creative thinking, and new solutions to overcome problems (Huang et al., 2022). Setiawan et al. (2021) explains that level innovativeness influenced by factors such as personality, social environment, and organizational culture, where an environment that supports innovation and collaboration can increase the level of innovativeness. In the era of globalization and technology, innovativeness is the key to creating competitive advantage and relevance in changing markets, so understanding this concept becomes important in various business, technological and social contexts.

Service Performance. Service performance is an evaluation of an organization's ability to meet customer needs and satisfaction through providing efficient, effective, responsive and quality services (Samsudin, 2021). This includes various aspects such as efficiency in the use of resources, achievement of desired goals, high standards of service, prompt response to customer needs and high levels of customer satisfaction. Good service performance is measured by the level of customer satisfaction, customer retention and positive stakeholder assessments.

Organizational Image Against Innovativeness. A positive organizational image can stimulate the level of innovativeness by encouraging employees to think creatively, develop new ideas, and create innovative solutions. A good perception of the organization creates a work environment that supports collaboration, open communication, and new experiments, all of which stimulate creativity. In addition, a positive organizational image also attracts talented and innovation-oriented individuals to join the organization, which in turn increases the overall innovative capacity of the organization.

H1 : Organizational image has a significant positive effect on *innovativeness*

Organizational Image on Employee Performance. A positive organizational image has a significant impact on service performance by creating a supportive environment for providing

better services. When customers or stakeholders feel trust and have a positive view of the organization, they tend to be more satisfied with the services provided. Employees are also encouraged to provide better service, feel proud and connected to their organization's values. Thus, a positive organizational image not only strengthens the relationship between the organization and customers, but also improves overall service quality, reflected in better responsiveness, increased customer retention and higher loyalty.

H2 : Organizational image has a significant positive effect on employee performance

Innovativeness on Service Performance. Innovativeness, or the level of innovation and creativity, can have a positive impact on service performance by paving the way for the development of new ideas and improvement of service processes. When organizations or individuals apply innovation in service provision, they can find new ways to better meet customer needs. These innovations may include the use of new technologies, more efficient service designs, or new approaches to solving customer problems. Apart from that, innovation can also help organizations to remain relevant and competitive in an ever-changing business environment. Thus, level *innovativeness* high levels can be the key to improving overall service performance.

H3 : *Innovativeness* significant positive effect on employee performance

Organizational Image on Service Performance Mediated by Innovativeness. Organizational image is influenced by level *innovativeness* high levels create an environment that supports innovation in providing services. With innovation, service performance improves because organizations are able to provide better services that are more in line with customer expectations. Innovation can also strengthen an organization's reputation and increase customer loyalty, making it key to improving overall service performance.

H4 : Organizational image mediated by *innovativeness* significant positive effect on service performance

Research Conceptual Framework. So, based on the formulation of the hypothesis, the research conceptual framework in this study can be explained in Figure 1, regarding the research conceptual framework as follows:

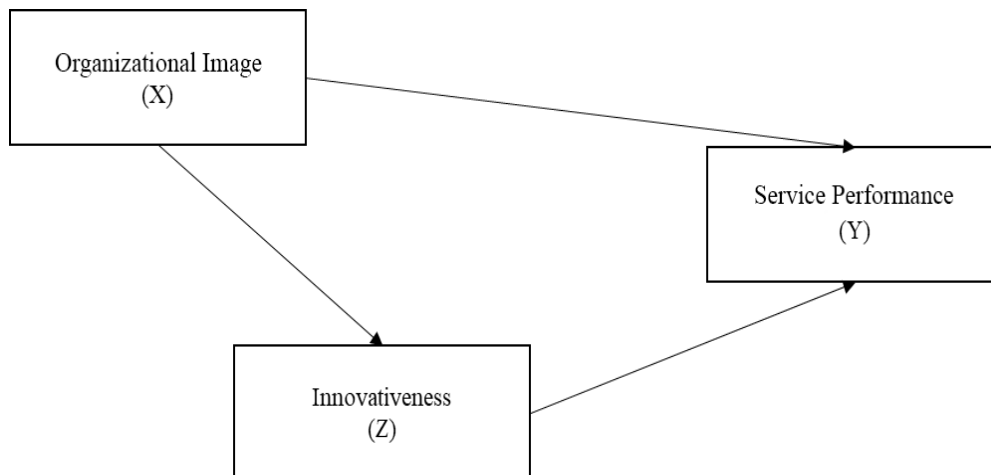


Figure 1. Research Conceptual Framework

3. Research method

This research adopts a quantitative approach in data collection and analysis. This approach is based on the use of numbers and statistics to measure and analyze the variables studied, such as organizational image, level of innovativeness, and service performance at SAMSAT Central Kalimantan. Survey or questionnaire methods are used to collect data from respondents, which will provide numerical information that can be processed statistically. This research uses data analysis techniques *Structural Equation Modeling* (SEM) with the Partial Least Squares (PLS) method. SEM PLS is a powerful statistical method for analyzing relationships between variables in complex models (Caroline, 2019). In the context of this research, SEM PLS is used to test and model the relationship between main variables such as organizational image, innovativeness, and service performance at SAMSAT Central Kalimantan. This approach allows researchers to evaluate and test the proposed conceptual model and measure the strength and significance of the relationship between these variables. SEM PLS analysis can also provide deep insight into how these variables influence each other, as well as provide statistical support for the proposed hypothesis. Using this technique, this research aims to provide a comprehensive understanding of the factors that influence service performance at SAMSAT Central Kalimantan, by utilizing the power of SEM PLS analysis to explore the complexity of the relationships between these variables.

Research Population and Sample. The population in this study are taxpayers who make transactions at SAMSAT Central Kalimantan, which includes individuals or entities who have an obligation to pay motor vehicle tax. The research sample was selected from this population, with a total of 35 samples. This sample is represented by individuals or entities selected randomly or based on certain criteria to be taken as research subjects. Through their participation, it is hoped that they can provide insight that is representative of the broader population about their perceptions and experiences of organizational image, level of innovativeness, and service performance at SAMSAT Central Kalimantan. By using this

sample, the research aims to understand in more depth the factors that influence service quality and the relationship between organizational image, *innovativeness*, and service performance at SAMSAT Central Kalimantan.

Research Subjects and Objects. In the context of this research, SAMSAT Central Kalimantan Province is the research object that is explored and evaluated in depth. As the institution responsible for administration and services related to motor vehicle taxation in the region, SAMSAT is the main focus of the analysis. On the other hand, the research subject includes certain concepts related to SAMSAT, namely organizational image, *innovativeness*, and service performance. Organizational image reflects public or customer perceptions of SAMSAT, while *innovativeness* refers to the level of innovation and creativity in providing services. Service performance, as a research subject, is an evaluation of the extent to which SAMSAT meets customer needs and expectations in the motor vehicle tax administration and service process.

4. Finding and Discussion

Questionnaire fillers are individuals who participate in the data collection process through written forms or questions. In this sample, the age range of questionnaire takers ranged from 18 to 49 years. However, what stands out is the late adult age group, especially in the 40 to 49 year age range, which is represented by 19 people out of a total of 35 respondents. In addition, there is a tendency for gender dominance, with 28 out of 35 questionnaire takers being men. This shows a tendency that in the late adult age group, especially among men, they are more likely to participate in filling out questionnaires.

Outer Loadings. In analysis based on measurement results *outer loadings* on *outer model* In Table 1, there are important findings related to the sixth indicator in the questionnaire which describes the organization's image. The measurement results of this indicator show a number that is below the threshold set at 0.7, indicating the invalidity of the indicator. Therefore, based on generally accepted standards, this indicator should be eliminated from further calculations. This decision is based on the need for valid and reliable data for further analysis regarding the organization's image. By eliminating indicators that do not meet the validity criteria, it is hoped that the results of the subsequent analysis can provide a more accurate understanding of the factors that influence perceptions of the image of the organization being studied.

Table 1. Assessment Results *Outer Loadings*

	Organizational Image	Innovativeness	Service Performance
CO1	0.780		
CO2	0.791		
CO3	0.838		
CO4	0.919		
CO5	0.774		
CO6	0.695		
IN1		0.812	
IN2		0.860	
IN3		0.837	
IN4		0.863	
IN5		0.706	
IN6		0.835	
KP1			0.912
KP2			0.904
KP3			0.862
KP4			0.951
KP5			0.906

By removing the CO6 indicator from the analysis, all data that has been analyzed in this study has been declared valid, as explained in Table 2. This deletion step was taken after seeing the results of the outer loadings measurements which showed that CO6 did not meet the established validity standards. Thus, the removal of these indicators has increased the overall validity of the data used in this study. This decision provides confidence that the analysis carried out can provide more accurate and reliable results in explaining phenomena related to the image of the organization being studied. With increased data validity, interpretation of analysis results can be made with more confidence, providing a more substantial contribution to the understanding of organizational image dynamics in the context of this research.

Table 2. Assessment Results *Outer Loadings* After CO6 Removal

	Organizational Image	Innovativeness	Service Performance
CO1	0.803		
CO2	0.803		
CO3	0.824		
CO4	0.917		
CO5	0.779		
IN1		0.811	
IN2		0.861	
IN3		0.837	
IN4		0.863	
IN5		0.705	
IN6		0.836	
KP1			0.913
KP2			0.904
KP3			0.861
KP4			0.951
KP5			0.907

The results of the reliability analysis show that all research variables in this study can be categorized as reliable as can be seen in Table 3. This is confirmed by the value *Average Variance Extracted* (AVE) that exceeds the minimum threshold of 0.5 and value *Composite Reliability* (CR) that exceeds the minimum threshold of 0.7. This criterion is an important indicator in evaluating the reliability of a measurement instrument. An AVE value greater than 0.5 indicates that the construct measured by these variables has a significant contribution to the variance of the indicators used. Meanwhile, rate *Composite Reliability* (CR) that exceeds 0.7 indicates that all measurement variables have an adequate level of internal consistency.

Table 3. Test Results *Reliability*

	Cronbach's Alpha	rho A	Composite Reliability	Average Variance Extracted (AVE)
Organizational Image	0.884	0.890	0.915	0.683
Innovativeness	0.902	0.910	0.925	0.673
Service Performance	0.946	0.948	0.959	0.824

Inner Model Test. In this research process, the inner model test is a crucial step to test the relationship between the variables studied. Of the four hypotheses proposed, three of them were accepted because they met the specified significance standards, namely having a p value <0.05. These significant results provide a deeper understanding of how certain factors interact with each other in the context of this research.

First of all, H1 is accepted with a very high level of significance (p-value = 0.000) and value *R Square* which reached 0.689. From these results, it can be concluded that Organizational Image has a significant positive influence on *innovativeness*. These findings illustrate that positive perceptions of organizational image encourage the level of innovation or the ability to accept and implement innovation within the organization.

Second, H2 is also accepted with high significance (p-value = 0.008) and value *R Square* of 0.465. This shows that organizational image also has a significant positive influence on service performance. These findings indicate that positive perceptions of an organization's image have a direct impact on improving the quality of services provided by the organization to its customers.

Furthermore, H3 is also accepted with a p value of 0.034 and value *R Square* of 0.447, indicating that *innovativeness* has a significant positive effect on service performance. In other words, the ability to innovate or accept innovation within the organization also influences the level of service quality provided to customers.

However, H4 was rejected because it did not meet the specified level of significance (p-value = 0.073). However, the significant R Square value (0.308) shows that organizational image which is mediated by innovativeness has a positive influence on service performance, although it is not statistically significant. In conclusion, these findings provide a more complete picture of the complexity of the relationship between organizational image, *innovativeness*, and service performance in the context of this research, provides a strong basis for the interpretation of

further research results, and provides direction for the development of organizational strategies in the future.

Table 4. Hypothesis Test Results

	R Square	P Values
Organizational Image -> Innovativeness	0,689	0.000
Organizational Image -> Service Performance	0,465	0.008
Innovativeness -> Service Performance	0,447	0.034
Organizational Image -> Innovativeness -> Service Performance	0,308	0.073

So, based on the results of this research, the SEM-PLS model found in this research was used *SmartPLS* can be seen in Figure 2., regarding SEM-PLS Model Test Results.

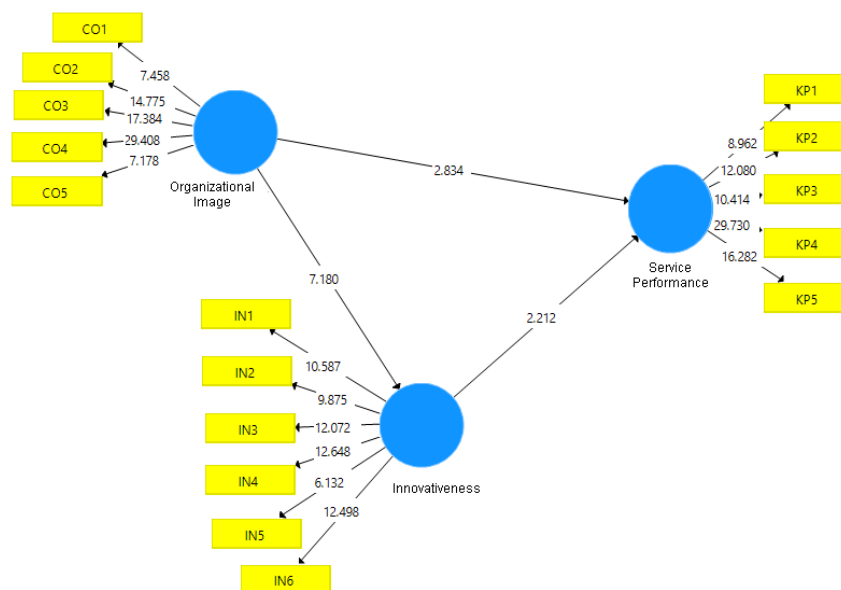


Figure 2. SEM-PLS Model Test Results

5. Conclusion

In conclusion, research findings show that Organizational Image has a significant positive influence on *innovativeness* (H1), as well as service performance (H2). This shows that positive perceptions of the organization's image encourage the level of innovation and quality of services provided. Besides that, *innovativeness* also has a significant positive effect on service performance (H3), indicating that the ability to innovate within the organization has a direct impact on improving service quality. Nevertheless, the relationship between organizational image is mediated by *innovativeness* with service performance (H4) is not statistically significant. Overall, these findings provide a more complete picture of the complexity of the

relationship between organizational image, *innovativeness*, and service performance in the context of this research.

With the significant influence of organizational image on *innovativeness* and service performance, as well as from *innovativeness* Regarding the service performance shown in this research, there are a number of suggestions that can be proposed for service development in SAMSAT, Central Kalimantan Province. First, it is necessary to consider improving the image of the SAMSAT organization by strengthening communication and interaction with the community. This can be done through effective promotional campaigns, training programs for staff to improve customer service, as well as ensuring the availability of clear and accurate information about the services provided. Second, in order to strengthen innovation within the organization, SAMSAT can encourage a work culture that supports new ideas and positive change. This involves providing incentives for staff to come up with innovative ideas, providing *platform* to share and develop ideas, as well as facilitate collaboration between work units to produce innovative solutions. Finally, service development at SAMSAT can be improved by integrating innovation principles into existing service processes. This includes the application of new technology to improve service efficiency and accessibility, the development of new service models that are more responsive to customer needs, and the use of data and analysis to continuously monitor and improve service performance. By implementing these suggestions, it is hoped that SAMSAT Central Kalimantan Province can continue to improve and develop their services to increase the satisfaction and welfare of the people they serve.

References

- Agusta, R. (2020). The role of regional tax revenues and regional levies on original regional income at the Regional Revenue Agency of Bulukumba Regency. *Journal of Applied Managerial Accounting*, 4(1), 33–41.
- Caroline, E. (2019). *Quantitative Methods*. Scholar's Friends Media.
- Expósito, A., Sanchis-Llopis, A., & Sanchis-Llopis, J. A. (2023). CEO gender and SMEs *innovativeness*: evidence for Spanish businesses. *International Entrepreneurship and Management Journal*, 19(3), 1017–1054. <https://doi.org/10.1007/s11365-021-00758-2>
- Govaerts, F., & Olsen, S. O. (2022). Exploration of seaweed consumption in Norway using the norm activation model: The moderator role of food *innovativeness*. *Food Quality and Preference*, 99, 104511. <https://doi.org/10.1016/j.foodqual.2021.104511>
- Guntoro, M. (2021). Decentralization and Regional Autonomy. *CENDEKIA Jaya*, 3(2), 1–9. <https://doi.org/10.47685/cendekia-jaya.v3i2.184>
- Haqie, Z. A., Nadiyah, R. E., & Ariyani, O. P. (2020). Suroboyo Bus Public Service Innovation in Surabaya City. *JPSI (Journal of Public Sector Innovations)*, 5(1), 23. <https://doi.org/10.26740/jpsi.v5n1.p23-30>
- Herizal, H., Mukhrijal, M., & Wance, M. (2020). Public Service Accountability Approach in Following Changes in the New Public Administration Paradigm. *Journal of Governance and*

Social Policy, 1(1), 24–34. <https://doi.org/10.24815/gaspol.v1i1.17327>

Huang, Y., Li, P., Wang, J., & Li, K. (2022). Innovativeness and entrepreneurial performance of female entrepreneurs. *Journal of Innovation & Knowledge*, 7(4), 100257. <https://doi.org/10.1016/j.jik.2022.100257>

Kamboj, S., & Sharma, M. (2023). Social media adoption behaviour: Consumer innovativeness and participation intention. *International Journal of Consumer Studies*, 47(2), 523–544. <https://doi.org/10.1111/ijcs.12848>

Nurainina, F., & Asmara, K. (2022). Number of Tourists, Number of Hotels, and Number of Tourist Attractions on Original Regional Income of Tuban Regency. *Journal Ecobistek*, 245–250. <https://doi.org/10.35134/ekobistek.v11i3.364>

Nusa, Y., & Panggalo, L. (2022). Contribution of Regional Taxes and Regional Levies to Original Regional Income in Papua Province for the 2014-2021 Period. *Journal of Financial and Tax*, 2(2), 145–158. <https://doi.org/10.52421/fintax.v2i2.218>

Pasciana, R. (2020). Innovative Public Services for People with Disabilities. *Discussion: Journal of State Administration*, 8(2), 192–204.

Rumende, H. J., Rumate, V. A., & Rotinsulu, D. C. (2021). Analysis of the Contribution of Regional Owned Enterprises (BUMD) to the Original Regional Income of North Sulawesi Province (Study at PT. Bank Sulutgo). *Journal of Regional Economic Development and Finance*, 20(1), 31–50. <https://doi.org/10.35794/jpekd.32776.20.1.2019>

Samsudin, M. (2021). Public Service Performance Analysis of Human Resources and Employee Responsiveness at the Kecandran Subdistrict Office, Sidomukti District, Salatiga City. *Journal of Education, Humaniora and Social Sciences (JEHSS)*, 4(2), 1028–1034.

Image, M. (2020). *Public Service Bureaucracy Concepts, Theory and Applications*. Deepublish.

Setiawan, B., Nugraha, D. P., Irawan, A., Nathan, R. J., & Zoltan, Z. (2021). User Innovativeness and Fintech Adoption in Indonesia. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(3), 188. <https://doi.org/10.3390/joitmc7030188>

Solong, H. A., & Yadi, A. (2021). *Study of Organizational Theory and Bureaucracy in Public Services*. Deepublish.

Sudarmana, I. P. A., & Sudiartha, G. M. (2020). The Influence of Regional Levies and Regional Taxes on Original Regional Income at the Regional Revenue Service. *Udayana University Management E-Journal*, 9(4), 1338.

Sunardiyah, F., Pawito, P., & Isrun Naini, A. M. (2022). The Influence of Interpersonal Communication, Social Media Campaigns and Organizational Image on Consumer Satisfaction at Surakarta Customs and Excise. *Journal of Communication Sciences*, 20(2), 237. <https://doi.org/10.31315/jik.v20i2.6615>

Wiesböck, F., & Hess, T. (2020). Digital innovations. *Electronic Markets*, 30(1), 75–86.

International Conference of Organizational Innovation 2024

Proceedings

ICOI

2024

e-ISSN: 3064-6030
FMI, Vol 1
23-25 July 2024

<https://doi.org/10.1007/s12525-019-00364-9>

Wulandari, D. A., & Kartika, A. (2021). The Influence of Hotel and Restaurant Tax Revenues and Regional Levies on Original Regional Income. *Derivatives: Management Journal*, 15(2), 164–179.

Yasin, M. (2020). Analysis of Original Local Government Revenue and Development Expenditures on Economic Growth in East Java Regency/City. *Journal of Economic, Bussines and Accounting (COSTING)*, 3(2), 465–472. <https://doi.org/10.31539/costing.v3i2.1161>

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>)