

## STRATEGIES TO IMPROVE THE QUALITY OF HUMAN RESOURCES IN THE KARANGANYAR PRIMARY TAX SERVICE OFFICE

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**ABSTRACT :** *Human resources (HR) are an important asset for an organization to achieve a competitive advantage in the era of globalization. Efforts to develop the capacity of human resources for the apparatus have not been managed properly. This is shown, among others, by the difficulty in changing the way of mindset and working of the apparatus, low discipline and employee ethics, a career system that is not fully based on work performance, an inadequate remuneration system for a decent life, recruitment that has not been carried out based on the required educational qualifications, the implementation of education and training that has not been able to fully improve performance, weak supervision and audits of employee performance, and personnel management information systems that are not functioning optimally. Research objectives are (1) analyzing the strategy of increasing human resources for employees at the Karanganyar Primary Tax Office (2) analyzing the supporting and inhibiting factors for human resource improvement strategies at the Karanganyar Primary Tax Office. This type of research used qualitative research. The subjects in this study were employees of the Karanganyar Primary Tax Office. The data method used in this research is SWOT. The superior position of the Karanganyar Primary Tax Office by using a SWOT diagram showing the position of Human Resources in Quadrant I, a position that greatly uses existing opportunities to increase the strength of the agency. This means that the existing opportunities are used to further increase the strength of the human resources at Karanganyar Primary Tax Office. The focus of this strategy is to maximize opportunities to improve the quality of human resources.*

*Keywords: SWOT, quality of human resources*

### 1. Introduction

The success of development is determined by the quality of human beings, not by the abundance of natural resources. Humans are the central point that becomes the subject and engineer of development as well as the object that is engineered and enjoys the results of development. Human resources are the basic capital of national development that have the potential and impetus for accelerating the process of implementing national development. So development behavior should reflect the increase in human dignity and dignity in order to improve the quality of civilization of the nation and state (Ansori, 2015).

Human resources (HR) is an important asset for organizations to achieve competitive advantage in the era of globalization. Human resource development (PSDM) is an important parameter for organizations to achieve their goals and objectives in order to continue to exist in the national and international arena. HRD is an organizational function that focuses on recruiting, managing, and navigating employees in working for an organization that is realized through synergies to strengthen mutuality towards a common goal. HRD is a strategic and holistic approach to managing people, workplace culture and environment to effectively and productively contribute to organizational goals and objectives (Labola, 2019)

Efforts to develop the human resources capacity of this apparatus have not been managed properly. This is shown, among others, by the difficulty of changing the mindset and workings of the apparatus, the low discipline and ethics of employees, a career system that is not fully based on work performance, an inadequate remuneration system for a decent life, recruitment that has not been conducted based on qualification the education needed, the provision of education and training (education and training) that has not been able to fully improve performance, weak supervision and audit of employee performance, and the personnel management information system that has not

functioned optimally. As a result of these problems, efficient and effective implementation of public services, namely fast, precise, cheap, and transparent, has not been realized (Apriani, 2015).

Competent human resources in serving customers will affect customer satisfaction. Customer satisfaction can be increased by improving the quality of employee service, so a strategy is needed to improve quality. The Tax Service Office (KPP) is a work unit of the Directorate General of Taxes (DGT) that carries out services in the field of taxation to the public, whether registered as taxpayers or not within the scope of the work area of the Directorate General of Taxes (Jannah et.al., 2017).

The phenomenon in the field shows that the condition of human resources in the Karanganyar Primary Tax Service Office environment is felt to be inadequate. The number of employees is not proportional to the number of taxpayers who must be served. The awareness of taxpayers in reporting their tax obligations is also still not optimal. The existence of socialization to taxpayers is expected to be able to have a positive effect so that taxpayers want to report their tax obligations honestly, but in reality there are still many taxpayers who do not comply with paying taxes. The limited number of employees is still the biggest obstacle for KPP in providing excellent service to taxpayers. Karanganyar Primary Tax Service Office employees not only serve taxpayers in Karanganyar Regency but also taxpayers in Sragen Regency.

Karanganyar Primary Tax Service Office as a place to handle all matters regarding taxation which oversees 38 sub-districts in Karanganyar Regency and Sragen Regency. Karanganyar Primary Tax Service Office has a vision to become the best state revenue collection institution in order to ensure the sovereignty and independence of the state. Its mission is to guarantee a sovereign and independent state administration, collect revenue based on high voluntary tax compliance and fair law enforcement, modern technology-based services to facilitate the fulfillment of tax obligations, and tax officials with integrity, competence and professionalism, as well as competitive compensation based on performance management system.

Karanganyar Primary Tax Service Office in achieving its vision and mission requires a strategy to improve the quality of human resources in order to achieve customer satisfaction. Karanganyar Primary Tax Service Office needs to know what are the Strengths (S), Weaknesses (W), Opportunities (O) and Threats (T) which have the meaning of strengths, weaknesses, opportunities and threats or obstacles faced. The SWOT analysis can assist in determining the internal factors (S and W) as well as the external factors of the agency or organization (O and T). The existence of a SWOT analysis is expected to help realize the vision and mission of Karanganyar Primary Tax Service Office in the preparation of a mature plan to achieve the goal of creating public trust and creating a tax-aware society.

The quality of human resources at the Karanganyar Primary Tax Service Office in recent years has not shown optimization in their work. This can be seen based on the achievement of the performance produced by the employees in the last 3 years that they have not been able to achieve the predetermined tax targets. The high tax target that always increases from year to year causes employees to be unable to carry it out optimally. However, there is still an increase in the acquisition of the tax target, although it has not yet reached 100 percent. Based on the above background, the researcher wants to conduct a study with the title "Strategies to Improve the Quality of Human Resources in the Karanganyar Primary Tax Service Office".

## **2. Literature Theory**

### **1) Human Resource Development**

Development is helping employees represent a future-oriented investment in employees. Development is based on the fact that an employee will need a growing set of knowledge, skills and abilities in order to work well and be successful. Positions encountered during his career (Sulistiyani and Rosidah, 2013: 176).

Development has a wider scope in an effort to improve and increase knowledge, abilities, attitudes and personality traits (Handoko, 2012: 104). Development refers to learning

opportunities that are designed to assist the development of workers. Such opportunities are not limited to efforts to improve worker performance in their current job (Gomes, 2010: 19).

The quality of human resources involves two aspects, namely the physical aspect (physical quality), and the non-physical aspect (non-physical quality) which concerns the ability to work, think, and other skills (Notoatmojo, 2015: 3). The notion of quality includes products, people and activities, costs, delivery, safety, and morals (Hasibuan, 2016: 221).

## 2) SWOT analysis

SWOT stands for Strengths, Weaknesses, Opportunities and Threats (Strengths, Weaknesses, Opportunities and Threats), while SWOT analysis is the systematic identification of various factors to formulate agency strategies. This analysis is based on logic that can maximize strengths and opportunities but simultaneously minimize weaknesses and threats. The strategic decision-making process is always related to the development of the agency's mission, objectives, strategies and policies. Thus strategic planning must analyze the company's strategic factors (strengths, weaknesses, opportunities, threats) in the current conditions. This is called situation analysis. The most popular model for situation analysis is the SWOT analysis. SWOT analysis provides a good framework for reviewing the strategy, direction and position of an agency, product, person or project.

SWOT analysis can also be carried out on a single product, service, and service of an agency or even an individual. According to Fahmi (2013: 347) what is meant by strengths, weaknesses, opportunities, and treats.

## 3. Research Method

This type of research used qualitative research. The subjects in this study were employees of the Karanganyar Pratama Tax Service Office. The data method used in this study is SWOT.

## 4. Research Results

### 1) Strategy to Improve the Quality of Human Resources at KPP Pratama Karanganyar

The strategy for improving the performance of Karanganyar Primary Tax Service Office employees will be studied using a SWOT (Strength, Weakness, Opportunity, Threat) analysis. The analysis used in this study is a SWOT analysis using the IFAS Matrix (Internal Factor Analysis Strategy) and EFAS (External Factor Analysis Strategy) Matrix, which then IFAS and EFAS are realized in the form of a SWOT quadrant to determine the position of the organization in a strong or weak position. , have the opportunity or are threatened to create strategies that are prepared using the SWOT Matrix.

The matrix is prepared to formulate external strategic factors to improve HR in Karanganyar Primary Tax Service Office the framework of opportunities/opportunities and threats/threats based on the determinants of HR quality.

Table 1  
External Environmental Analysis

No	Description	Weight	Score	W x S
1	OPPORTUNITY			
	Information technology advancement	0,3	3,8	1,1
	Increased tax revenue target	0,2	4	0,8
	Providing excellent service to taxpayers	0,1	3,7	0,4
	Good cooperation between superiors and subordinates	0,2	3,3	0,7
	Security guarantee for tax officials employee	0,2	3,3	0,7
				3,6

2	THREATS/THREATS			
	Increasing cases of corruption	0,2	3,2	0,6
	Employee dishonesty at work	0,2	1,3	0,3
	Decrease in employee performance	0,1	2,7	0,3
	Sharp competition between HR	0,3	2,8	0,8
	No HR development yet	0,2	2,5	0,5
				2,5

Source: Questionnaire Results, 2021

Description: Rating 4 = Very Strong, 3 = Strong, 2 = Weak, 1 = Very Weak

This matrix is prepared to formulate internal strategic factors to improve HR in Karanganyar Primary Tax Service Office within the framework of Strengths and Weaknesses based on the determinants of HR quality. The following is a table of Internal Strategy Factors Matrix.

Tabel 2  
Analisis Lingkungan Internal

No	Description	Weight	Score	W x S
1	STRENGTH			
	Have human resources who are experts in their fields	0,2	3,6	0,7
	Have adequate technology and continue to be developed	0,1	3,8	0,4
	Employees work according to job description	0,4	3,2	1,3
	The speed of service provided by employees	0,1	2,8	0,3
	Employees have responsibility and can be trusted	0,2	3,3	0,7
2	WEAKNESSES			3,3
	Lack of kinship between divisions	0,3	2,8	0,8
	Employee integrity	0,1	1,8	0,2
	Employees are less disciplined in using work time	0,2	2,7	0,5
	Insufficient human resources	0,2	3,1	0,6
	HR is working less than optimal	0,2	2,8	0,6
				2,7

Source: Questionnaire Results, 2021

Description: Rating 4 = Very Strong, 3 = Strong, 2 = Weak, 1 = Very Weak

The results of the qualitative analysis of external factors which include opportunities and threats are shown by an opportunity analysis number of 3.6 and a threat analysis number of 2.5. It means that the opportunity is greater than the threat with the difference in the number of analysis by reducing the total value of the weight against the rating on the opportunity by the total value of the weight on the rating on the threat then divided by two, which is 0.55

While the Internal analysis in the table shows the strength analysis number of 3.3. It means that the strength is greater than the weakness of 2.7 with the difference in the weight value of the rating divided by 0.3 by two.

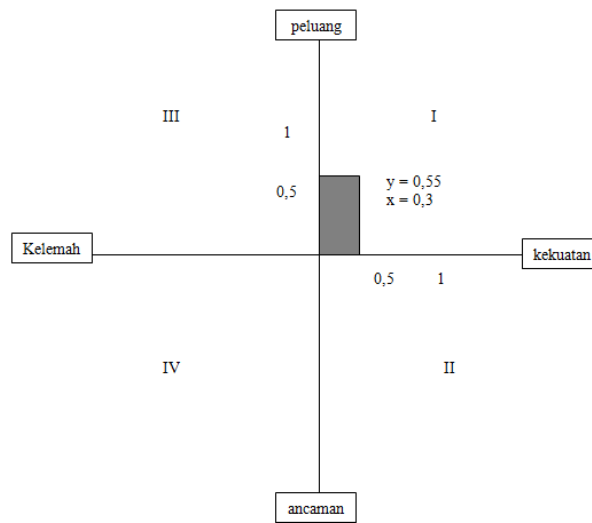


Figure 1  
SWOT Quadrant Analysis Results

Based on Figure VI.1, the SWOT analysis quadrant above can be seen that the position of the quality of human resources at Karanganyar Primary Tax Service Office is in quadrant one, which means it supports an aggressive strategy or growth because the y-axis is in an opportunity position with a value of 0.55 and the x-axis is in a strong position with a value of 0.55. value 0.30. SWOT which shows the position of HR is in Quadrant I, a position that really uses existing opportunities to increase the strength of the agency. This means that the existing opportunities are used to further increase the strength of HR in Karanganyar Primary Tax Service Office.

- 2) Alternative effectiveness of Human Resources in the Karanganyar Primary Tax Service Office  
In detail, the factors that determine the success of the Karanganyar Primary Tax Service Office are formulated as follows.

Table 3  
SWOT Matrix Analysis Results

IFAS EFAS	STRENGTHS (S)	WEAKNESSES (W)
	<ol style="list-style-type: none"> <li>1. Have human resources who are experts in their fields</li> <li>2. Have adequate technology and continue to be developed</li> <li>3. Employees work according to job description</li> <li>4. The speed of service provided by employees</li> <li>5. Employees have responsibility and can be trusted</li> </ol>	<ol style="list-style-type: none"> <li>1. Lack of kinship between divisions</li> <li>2. Employee integrity</li> <li>3. Employees are less disciplined in using work time</li> <li>4. Inadequate human resources</li> <li>5. HR works less than optimal</li> </ol>
OPPORTUNITY (O)	STRATEGY SO	STRATEGY WO
<ol style="list-style-type: none"> <li>1. Advances in information</li> </ol>	<ol style="list-style-type: none"> <li>1. Provide training to staff and service officers about</li> </ol>	<ol style="list-style-type: none"> <li>1. Improving the quality of human resources with</li> </ol>

<p>technology</p> <ol style="list-style-type: none"> <li>2. Increased target of tax revenue</li> <li>3. Providing excellent service to taxpayers</li> <li>4. Establish good cooperation between superiors and subordinates</li> <li>5. Security guarantee for tax officials</li> </ol>	<p>excellent service to taxpayers (S5, O3)</p> <ol style="list-style-type: none"> <li>2. Improving services to increase tax revenue (S4, O2)</li> <li>3. Maximizing the use of IT (S2, O1)</li> </ol>	<p>IT facilities (W4, O1)</p> <ol style="list-style-type: none"> <li>2. Creating an interesting work atmosphere (W1, O4)</li> <li>3. Creating work discipline to achieve tax revenue targets (W3, O2)</li> </ol>
<p>THREATS (T)</p> <ol style="list-style-type: none"> <li>1. Increasing cases of corruption</li> <li>2. Employee dishonesty at work</li> <li>3. Decrease in employee performance</li> <li>4. Sharp competition between HR</li> <li>5. Lack of HR development</li> </ol>	<p>STRATEGY ST</p> <ol style="list-style-type: none"> <li>1. Placing employees according to their expertise for work optimization (S3, T3)</li> <li>2. Develop information technology to improve the quality of human resources (S2, T5)</li> <li>3. Improve excellent service to taxpayers to achieve maximum performance (S4, T3)</li> </ol>	<p>STRATEGY WT</p> <ol style="list-style-type: none"> <li>1. Transparency in recruitment to reduce the occurrence of corruption (W2, T1)</li> <li>2. Conduct training for HR optimization (W5, T5)</li> <li>3. Hold a family gathering to create a family atmosphere (W1, T4)</li> </ol>

### C. Discussion

#### 1) Strategies to increase human resources carried out on employees of the Karanganyar Primary Tax Service Office

Environmental analysis is one of the processes that must be carried out to identify the internal environment of human resources in Karanganyar Primary Tax Service Office. Analysis of the internal environment consists of the internal environment and the external environment.

- a. Internal Environmental Analysis is carried out by reviewing the factors contained in the improvement of human resources to identify and evaluate trends that affect the performance of Karanganyar Primary Tax Service Office employees.

This analysis focuses on getting the key factors which are strengths and weaknesses in improving human resources. Internal factors consist of: Having human resources who are experts in their fields, have adequate technology and continue to be developed, employees work according to job descriptions, the speed of service provided by employees, and employees are responsible and trustworthy.

Efforts made by the Directorate General of Taxes to realize the achievement of tax revenue targets are carried out by improving information technology. The Directorate General of Taxes continues to carry out digital transformation to improve service quality and increase the effectiveness of supervision of taxpayer compliance. The form of tax reform is in the form of modernization of tax information technology. One of the updates made is to apply the latest information technology in tax services. In early 2005 the Directorate General of Taxes issued a tax administration system that utilizes technology, namely the e-System or Electronic System. Electronic systems for tax administration include e-Registration, e-Filing, e-SPT, and e-Billing. Modernization of this technology is believed to be one of the important pillars of tax reform because it will be very useful as an effort to increase the tax ratio, avoid and evade taxes, and encourage taxpayer compliance.



The performance of employees at the Karanganyar Primary Tax Service Office will be maximized if the concentration of organizational members is really devoted to serving service users. Then from the results of observations in the field it is still found, the ideal service conditions are still difficult to realize, because in fact there are still employees at the Karanganyar Pratama Tax Service Office who perform other tasks or jobs.

The service quality of the employees of the Karanganyar Primary Tax Service Office can be seen from the aspect of spontaneity in dealing with problems and serving the community, the grace period for solving a problem and politeness in providing service, as well as politeness and friendliness in providing services. less so that it needs special attention from the leaders in the Karanganyar Primary Tax Service Office.

- b. External Environmental Analysis is carried out by reviewing the factors contained in the improvement of human resources to identify and evaluate trends that affect the performance of Karanganyar Primary Tax Service Office employees.

The Directorate General of Taxes is one of the pioneers in the use of information technology. The need for information technology is growing. Especially when the Directorate General of Taxes intensively carried out tax reforms in early 2002. The Directorate General of Taxes began to introduce the Large Tax Office (KPP LTO) by using a separate information system. Considered a success, the Directorate General of Taxes then introduced the Madya Tax Service Office (KPP) in several big cities. The information system used also tries to duplicate the system used in KPP LTO. KPP LTO Information System Modules were modified and adapted to the needs of KPP Madya.

Then, in 2005 the Directorate General of Taxes also introduced Primary Tax Service Office with Jakarta Gambir Dua Primary Tax Service Office as its piloting along with the establishment of KPP Madya, as a pilot project for modernizing KPP. The information system has also begun to be improved by introducing the Directorate General of Taxes Information System (SIDJP). However, the process of transitioning and migrating data is not as easy as turning the hand. The DGT information technology retainers went through a bloody process.

The implementation of SIDJP was not as smooth as imagined. This happens when the development of SIDJP no longer gets support from the appointed application vendor. While on the other hand, the internal business processes of the Directorate General of Taxes continue to develop towards perfection. The high creativity of the officers in the field then gave birth to an alternative system that uses a SIP database called SIPMOD (SIP Modification).

The long road that SIDJP has taken is slowly but surely starting to show results. Complaints from system users also began to decrease. It doesn't feel like a decade has passed. SIDJP is the backbone of Indonesia's tax administration system.

The development of the business world in Indonesia and the penetration of the tax apparatus in the business world have resulted in more and more taxpayers being registered with the Directorate General of Taxes. In addition, various electronic-based service innovations were introduced to facilitate taxpayers so that it is easier to carry out their tax obligations, such as eFiling, eFaktur and finally eBukPot. Automatically, the data that must be handled by SIDJP is increasing. The information system technology used by SIDJP is now considered obsolete. So it must be admitted, the ability of SIDJP to meet the needs of its users is decreasing.

Various innovations continue to be developed to deal with these conditions. The latest Big Data technology was introduced to the Directorate General of Taxes in 2015. Changes in the information system infrastructure have also begun to be designed. The Directorate General of Taxes has also begun to open up to the offers of several information technology companies regarding the tax administration system. System improvement with Big Data requires fantastic funds of Rp. 1.5 trillion. However, the Ministry of Finance is still planning to use a new information system to further accelerate information and increase tax revenue targets.

The target of tax revenue is not only influenced by the information system used but more to the quality of the human resources owned. Service quality has a positive relationship with taxpayer compliance. The existence of good and transparent service performance from the Tax Service Office (KPP) in the form of speed and convenience of tax administration, legal certainty, a sense of comfort, and a sense of security in the provision of services will build the obedient attitude of taxpayers in carrying out their obligations in the field of taxation. The level of taxpayer compliance can be seen from the truth and timeliness in submitting the Tax Return (SPT). When taxpayers are satisfied with the services provided by tax officers, it will encourage taxpayers to comply in carrying out their tax obligations. This will have a positive impact on increasing tax revenues. The tax revenue target will be met if the integrity of the human resources of the Directorate General of Taxes can be trusted.

The issue of integrity becomes very important for tax HR. All tax personnel should understand very well what integrity means. The high integrity of taxation human resources results in sincerity and honesty in serving as well as flexibility in terms of service time to taxpayers (WP). Another fruit of integrity that can be felt directly relates to the time and place of the taxpayer's service which is made as effective and practical as possible. Taxes can be paid anytime and anywhere within a predetermined deadline.

The tax employee integrity index has an important role in increasing Indonesia's tax ratio, which is still relatively low. So far, the causes of the low tax ratio are, among others, the existence of a tax base that the Directorate General of Taxes cannot reach or a missing tax base. The lack of integrity can cause the loss of the tax base and result in a decrease in the tax ratio. Therefore, the increase in the tax ratio is not only supported by improvements in working methods and business processes, but is also supported by the integrity of the employees of the Directorate General of Taxes in their work. Integrity for tax officials is a fixed price. Corruption is something that should not be in the dictionary of a tax officer. Apart from destroying the pillars of the nation's economy, corruption has also plunged the Directorate General of Taxes into the abyss of public distrust.

- 2) Analysis of the effectiveness of the strategy to increase human resources carried out by the leadership on employees of the Karanganyar Primary Tax Service Office

Formulation of Alternative Strategies Critical success factors serve to focus the organization's direction in order to achieve the organization's vision and mission. This direction is carried out by setting goals and objectives as well as strategies effectively and efficiently taking into account these key factors.

These factors are determined by first analyzing the internal and external environment, in order to determine the level of urgency and impact and determine the priority scale. With the determination of the priority scale to be implemented by the organization, comprehensive information can be obtained about what must be implemented and is considered important in achieving organizational goals. By knowing the critical success factors, the organization is ready with all its capabilities to operate and interact in order to achieve the vision and mission that has been set. Various HR development efforts should be supported by several factors including:

- a. There is a good selection of HR to truly create quality employees
- b. Designing alignment between organizational needs and employee capabilities
- c. Provide appropriate facilities, infrastructure and technology for employee development
- d. High commitment from every element of the organization to carry out employee development on an ongoing basis.

- 3) SWOT Matrix

Based on the results of the SWOT matrix analysis using data that has been obtained from the IFAS and EFAS matrices, the four main strategies suggested are the SO (Strength and Opportunities) and WT (Weakness and Threats) strategies. The results of the SWOT matrix



analysis on improving the quality of human resources. The alternative strategy formulated using the SWOT matrix is made not contradictory to the alternative strategy generated by the IE matrix. Several alternative strategies formulated to improve the quality of human resources based on the SWOT matrix analysis are:

- a. SO (Strength and Opportunities) Strategy, This strategy is made by taking advantage of opportunities.
  - 1) Provide training to staff and service officers about excellent service to taxpayers
  - 2) Improve services to increase tax revenue penerimaan
  - 3) Maximize the use of IT
- b. WO (Weakness and Opportunities) Strategy  
W-O strategy is a strategy that aims to overcome internal weaknesses by taking advantage of external opportunities owned by the agency.
  - 1) Improving the quality of human resources with IT facilities
  - 2) Creating an interesting work atmosphere
  - 3) Creating work discipline to achieve tax revenue targets
- c. ST Strategy (Strength and Threats)  
ST strategy is an agency strategy that is based on the agency's strengths to overcome threats
  - 1) Placing employees according to their expertise to optimize work
  - 2) Develop information technology to improve the quality of human resources
  - 3) Improve excellent service to taxpayers to achieve maximum performance
- d. WT Strategy (Weakness and Threats)  
W-T strategy is an agency strategy that is used based on minimizing weaknesses and avoiding existing threats.
  - 1) Implementing transparency in recruitment to reduce the occurrence of corruption
  - 2) Conduct training for HR optimization
  - 3) Hold a family gathering to create a family atmosphere

The efforts taken by the Government in improving the quality of human resources at the Karanganyar Pratama Tax Service Office are:

1. The development strategy from within the office itself is on the job training, in house training. On the job training includes all efforts to train employees to learn a job while doing it in the real workplace. On the job training includes internship programs, job rotations, and understudy or coaching (direct practice with experienced people or trained supervisors). In house training itself is training carried out in the office environment in the form of Education and Training and Outbound to improve knowledge skills about taxation and build teamwork, self-development through educational games.
2. Strategies from outside the office are BIMTEK (Technical Guidance), DIKLAT (Education and Training) and Continuing Education. BIMTEK is organized by the Directorate General of Taxes which aims to provide learning training on new regulations and guidelines to solve technical problems which will later be practiced in an office environment. DIKLAT is a teaching and learning process held by the Directorate General to improve the quality of employees in each field, which later every employee who takes part in this DIKLAT and BIMTEK training can provide information to other employees in the form of in-the-job training and in-house training.

## 5. Conclusion

Based on the results of the research described in the previous chapter, it can be concluded that:

- 1) The superior position of the Karanganyar Pratama Tax Service Office by using a SWOT diagram which shows the position of Human Resources is in Quadrant I, a position that really uses existing opportunities to increase the strength of the agency. This means that the existing opportunities are

used to further increase the strength of HR in Karanganyar Primary Tax Service Office. The focus of this strategy is to maximize opportunities to improve the quality of human resources.

- 2) Strategy for the Development of the Karanganyar Primary Tax Service Office, among others:
  - a. SO (Strength and Opportunities) Strategy, This strategy is made by taking advantage of opportunities.
    - 1) Provide training to staff and service officers about excellent service to taxpayers
    - 2) Improve services to increase tax revenue penerimaan
    - 3) Maximize the use of IT
  - b. WO (Weakness and Opportunities) Strategy  
W-O strategy is a strategy that aims to overcome internal weaknesses by taking advantage of external opportunities owned by the agency.
    - 1) Improving the quality of human resources with IT facilities
    - 2) Creating an interesting work atmosphere
    - 3) Creating work discipline to achieve tax revenue targets
  - c. ST Strategy (Strength and Threats)  
ST strategy is an agency strategy that is based on the agency's strengths to overcome threats
    - 1) Placing employees according to their expertise to optimize work
    - 2) Develop information technology to improve the quality of human resources
    - 3) Improve excellent service to taxpayers to achieve maximum performance
  - d. WT Strategy (Weakness and Threats)  
W-T strategy is an agency strategy that is used based on minimizing weaknesses and avoiding existing threats.
    - 1) Implementing transparency in recruitment to reduce the occurrence of corruption
    - 2) Conduct training for HR optimization
    - 3) Hold a family gathering to create a family atmosphere
- 3) Efforts made by Karanganyar Primary Tax Service Office to improve the quality of human resources
  - a. Development strategy from within the office itself.
  - b. Strategies from outside the office, namely BIMTEK (Technical Guidance), DIKLAT (Education and Training)

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