



Improvement of Service Quality for Conformity of Space Utilization Activities (KKPR) in Business and non-Business Licensing

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ABSTRACT: This study aims to analyze whether the implementation of reduction (deduction) of tax incentives has or does not have a reaction (influence) on the financial ratio (ROE) of shares of IDX issuers LQ45 Index during the COVID-19 outbreak in 2022. The study employs a hypothesis testing approach with classical assumption tests and simple regression analysis, focusing on secondary data from the LQ45 index during the 2022 Covid-19 outbreak. It examined a population of 45, using 36 samples that met specific criteria. A simple linear analysis model was used to investigate the impact, if any, of tax incentive reductions on the financial ratio (ROE) of the issuers' stocks. This study, which uses simple regression analysis, reveals that the implementation of tax incentive reductions made by the Indonesian government does not react (influence) on the financial ratio (ROE) of IDX-listed stocks in the LQ45 Index during the COVID-19 outbreak in 2022. The study suggests that the Indonesian government's tax incentive reductions may not impact the financial ratios (ROE) of companies listed on the IDX, particularly in the LQ45 Index during the Covid-19 outbreak in 2022. This lack of impact is attributed to companies not utilizing these incentives, possibly due to insufficient awareness of their benefits and challenging criteria set by the government for obtaining these incentives. Despite common beliefs that tax incentives can influence financial performance, this study indicates they might not significantly affect the financial ratios of these companies.

KEYWORDS: Business and non-business licensing, Conformity of space utilization activities (KKPR), Improvement of service quality, Licensing, Service quality.

INTRODUCTION

In regulation number 30 of 2014 concerning Government Organization. That the capability of the Public authority is a capability in completing Government Organization which incorporates the pieces of guideline, administration, improvement, strengthening, and security [1]. The administrative interaction is generally connected with the idea of the advanced state as state regulation (authoritative document). Conversely, the help capability relates to the core of the state as a government assistance state (government assistance state). Both the regulatory process and the service function involve all aspects of the life and livelihood of the community, nation, and form. The implementation is entrusted to the government apparatus, which is functionally responsible for specific fields of the two functions [2], [3]. Administration Public can be deciphered as offering types of assistance (serving) the necessities of individuals or networks keen on the association by the essential standards and laid out techniques.

Government is basically a support of the local area. It isn't held to serve itself yet to serve and make conditions that empower each local area part to foster their capacities and inventiveness to accomplish shared objectives [4], [5]. According to Mounir (2006), public help is a movement done by an individual or gathering considering material elements through unambiguous frameworks, strategies, and techniques to satisfy the interests of others with their privileges. Quality is relative; quality appraisal is not set in stone according to the point of view utilized. According to Trilestari (2004), three quality orientations should be consistent: customer perception, product, and process [4].

According to Wahyudi et al., (2021) Administration quality is the hole between purchaser assumptions and insights and the components of this viewpoint are separated into "unmistakable, dependable, responsive, protected and sympathetic". Security, an aspect that alludes to the organization's capacity and the way of behaving of its cutting-edge laborers to produce trust in its clients. In view of many examinations, this aspect has 4 perspectives, specifically neighborliness, skill, validity, and security. Meanwhile according Studi et al., (2022) item quality is one of the determinants of purchaser fulfillment in the wake of buying and utilizing an item. For organizations participating in the food area, item quality is a central point that should be thought of. Since the quality or



not of an item created will affect the degree of buying choices. Administration quality is a degree of capacity (capacity) of the organization in giving all that is the client's assumptions in addressing their requirements.

Administration quality should be considered by organizations because through great assistance quality it can give fulfillment as per shopper assumptions, so organizations can impact customer buying choices **Shandrya Victor Kamanda, "Pengaruh Kualitas Pelayanan dan Promosi terhadap Agama Islam Abdullah Said Batam" 2, no. 1 (2022): 1–6..** According to Davidow and Uttal (1989), the definition of quality is "whatever enhances customer satisfaction." Kotler (1997) says that "quality is the entirety of highlights and attributes of an item or administration that bears on the capacity to fulfill expressed or inferred needs. Quality cannot be isolated from items and administrations or administrations. Growth and Davis (Tjiptono, 1997) stated that "quality is a powerful condition related with items, administrations, cycles, and conditions that meet or surpass assumptions. Samara (1999) found that service quality is the service provided to customers by service standards that have been standardized as guidelines in providing services. The help standard is an action that is not set in stone as a norm of good assistance. According to Sinambela et al. (2006), "quality is all that can meet the longings or necessities of clients (addressing the requirements of clients)". Meanwhile, according to Goetsch & Davis in Tjiptono (2005), administration quality is a powerful condition related to items, administrations, individuals, processes, and the climate that meets or surpasses assumptions — likewise depicted as connecting with the satisfaction of client assumptions/needs, where the administration is supposed to be of great on the off chance that it can give items and administrations (administrations) by client requirements and assumptions. Public help principles as per the choice of the container serve number 63/KEP/M.PAN/7/2005 incorporates administration strategies; fruition time, administration expense; administration items; counsel and foundation, and skill of administration officials.

Based on data on the ease of doing business (Ease of Doing Business/EODB) released by the World Bank in 2020, Indonesia is still ranked 73 out of 190 countries, with a value of 69.6, far behind our two neighboring countries, Singapore, and Malaysia, respectively. It was ranked 2 and 12, even below Vietnam, which ranked 70. Of the several methodologies for assessing, Indonesia's lowest score was on the "Beginning a Business" component, where a few markers were seen, including methodology, time, and expenses to begin a business or interest in Indonesia. Work Creation Regulation number 11 of 2020 and Unofficial law No. 21 of 2021 concerning Spatial Administration that the public authority's essential moves toward conquering speculation and occupation creation issues, one of which is brought about by covering spatial arranging courses of action because the motivation behind the spatial arranging regulation is to establish amicability between the regular habitat and the counterfeit climate; Acknowledging reconciliation in the utilization of normal assets and fake assets with HR and Understanding the security of room capabilities and counteraction of adverse consequences on the climate because of space use [9].

Execution of Spatial Preparation as commanded by Regulation no. 11 of 2020 concerning Position Creation With the point of, in addition to other things, further developing the venture biological system and business exercises. Article 6 for improving the speculation biological system and business exercises incorporates: Applying risk-based permitting; Working on essential prerequisites for Business Authorizing; Improving on area Business Permitting; Improving on venture necessities. In Business Process, there are three Basic Requirements, Business Licensing, referred to in Article 13 concerning the Improvement of the fundamental necessities for business permits, including the Suitability of Spatial Utilization Activities (KKPR). KKPR has data related to Spatial Designation and Space Intensity needed to process Building Approval (PBG), and Environmental Approval (PL) has information about the infrastructure required to process Building Approval.

Business permitting administrations that utilize online single accommodation or OSS are applications that give simple speculation through the execution of an electronically coordinated business authorizing framework. The format for submitting licensing through OSS is that business/investment submissions will be verified online using data that is connected at any time to the information system from the government. The existence of an OSS licensing application that an agency manages has taken care of preparations in various aspects. Among other things related to the Regency / City Spatial Detail Plan (RDTRK) agreement. The reason is that RDTRK is one of the essential aspects and makes it easier to issue business permits, namely location permits.

OSS is integrated with issuing Suitability of Spatial Utilization Activities (KKPR). When the RDTR has been entered into the OSS system, business actors will use the OSS system, namely KKPR confirmation. There are three ways to integrate OSS with KKPR issuance: verification, approval, and KKPR recommendations. To confirm that the base is RDTR, the RDTR product will be directly checked by the OSS, the OSS to the GISTARU system, and then it will be stated whether the conformity entered is by the RTR. If appropriate, the system will automatically issue a confirmation of its KKPR through a particular confirmation line for RDTR



integrated with the OSS system. KKPR process in licensing. For the use of other RTRs such as the City Territory Spatial Plan (RTRWK), Provincial Spatial Planning (RTRWP), National Strategic Area RTR (KSN), or National Spatial Planning (RTRWN), use the second route, namely through KKPR approval, where the business actor inputs data in the OSS then OSS will send the data entered by the business actor to GISTARU. It will be processed through the GISTARU KKPR application. In 2021 the target of RDTRs integrated by OSS was 92 RDTRs; so far, 44 RDTRs have been incorporated by OSS. Digital transformation must be continuous and supported by all parties in the Directorate General of Spatial Planning/Ministry of ATR/BPN. [10].

Policy performance is influenced by four factors, namely: (I) The policy itself is related to the quality and typology of the policies implemented; (ii) the capacity of the mandated organization to implement the policy; (iii) the nature of HR for the device accountable for carrying out arrangements; and (iv) the states of the social, monetary, and world of politics in which the arrangement is carried out. [11]. Improving the quality performance of KKPR issuance services is strongly influenced by organizational capacity, namely DPMPSTP and DPUPR. According to Armstrong (2009:226), "Hierarchical limit is the limit of an association to work. It is about its capacity to ensure an elevated degree of execution, accomplish its motivation (a supported upper hand in a business), convey results, and, critically, address the issues of partners". Meanwhile, experts such as Goggin et al. (1990: 120) characterize it as a brought-together hierarchical component that includes (a) Construction; (b) a working system or coordination between part units engaged with execution; (c) existing assets inside the association; and (d) monetary help and assets expected to work.

Previous research conducted by Mukhammad Bahir 2021 on implementing Risk-Based Licensing after the Job Creation Act aims to discover the concept of business licensing in OSS, previously stated in Presidential Regulation No. Risk (Risk-Based Approach/RBA). Alongside the issuance of Regulation Number 11 of 2020 concerning Position Creation, there is a disentanglement of permitting and oversight with a gambling approach as well as a combination with different grants, implying that later the issuance of tickets will be completed by the focal government because of hazard estimations. There are a few gamble judgments and business scale evaluations of business exercises: generally safe business exercises, medium-risk business exercises, or high-risk. [12]

Research conducted by Zukhri and Putranto Rahmat Dwi, 2022 on the Execution of Electronic and Coordinated Hazard Based Business Permitting Execution through the Web-based Single Accommodation (OSS) Framework inside the Extent of Work of the Deliberative Jury. The reason for this exploration is to find the obstructions looked at in carrying out Electronically Coordinated Business Permitting Through a Gamble Based Web-based Single Accommodation (OSS) Framework. To track down ways or legitimate answers to address the difficulties contained in the execution of Electronically Coordinated Business Authorizing Through the Gamble Based Web-based Single Accommodation (OSS) Framework, which is likewise given by the Territorial Permitting Administration, not exclusively to give allows yet additionally to direct this framework. The Consideration Jurie running the Web-based Single Accommodation (OSS) program by the Standard Working Methodology (SOP) lies in PP No. 24 of 2018 concerning Electronically Coordinated Business Permitting Administrations. The capabilities and tools in the Online Single Submission (OSS) program are pretty compelling; However, sometimes the server is often down once a week, but the Online Single Submission (OSS) can still be accessed every day [13].

Research conducted by Amir Sarah Syam et al., 2022 concerning the Simplification of the licensing system by the GovernmentGovernment by implementing an electronic-based licensing system with an Online Single Submission Risk Based Approach, which classifies business levels based on risk. Information from the Organizing Service for Monetary Issues of the Republic of Indonesia expresses that out of a sum of 514 rules/urban communities in Indonesia, just 116 regimes/urban areas have drafted RDTR Territorial Guidelines. Research conducted by the Monitoring Committee for the Implementation of Regional Autonomy (KPPOD) also illustrates that the OSS RBA system is not yet ready to be implemented; obstacles are still often encountered, especially in permits to be granted by the Regional Government, some regions do not yet have regional regulations connected with the execution of the OSS RBA framework, This then leads to the implication of many areas implementing the old/manual licensing system, incompatibility between licensing through OSS RBA and licensing in the rooms, unpreparedness for implementation in regulatory aspects, institutional aspects, and aspects of digitalization, causing ineffective performance of business licensing through OSS RBA[14].

Research conducted by Sukemi Toni Setto, 2022 on The Government provided Unofficial law Number 24 of 2018 concerning Electronically Coordinated Business Permitting Administrations (PP24/2018), known as OSS (Online Single Accommodation) to make a better, simpler, and more favorable business and venture environment and to build the straightforwardness file. (Simplicity of Carrying on with Work/EoDB) in Indonesia. Since the order of Regulation Number 11 of 2020 concerning Position Creation



(UUCK), the OSS strategy has been refreshed through Unofficial law Number 5 of 2021 concerning Hazard Based Business Permitting (PP5/2021), which is alluded to as the OSS-Chance Based Approach (OSS-RBA). This study evaluates the implementation of PTP [15].

Meanwhile, this study means to decide and break down the helpful nature of Room Use Endorsement (KKPR) in business and non-business authorization utilizing the gamble-based OSS framework. In past examinations connected with risk-based permitting after the gig creation regulation, improvement of permitting and oversight with a gambling approach and joining with different grants, implying that later the conceding of tickets will be done by the focal government because of hazard estimations; Execution of the Execution of Chance Based Business Permitting Electronically and Coordinated Through the Web-based Single Accommodation (OSS) Framework inside the Extent of Work of the Electronically Coordinated Business Authorizing Meeting Administration. The capacities and devices in the Web-based Single Accommodation (OSS) program are convincing; albeit some of the time the server is in many cases down one time per week, the Internet-based Single Accommodation (OSS) can in any case be gotten to each day; the execution of authorizing through OSS RBA, which outlines that the OSS RBA framework isn't fit to be carried out, imperatives on grants to be conceded by the Local Government, a few districts don't yet have territorial guidelines connected with the execution of the OSS RBA framework, this then has ramifications for some region carrying out the old/manual authorizing framework; and the idea of OSS permitting which changed to risk-based permitting. Of the four previous studies that both discussed business licensing through the OSS RBA system but did not discuss KKPR in business and non-business licensing, and this study also examined the implementation of OSS, which was still constrained by organizational capacity, namely regulations that were not ready, obstacles to the OSS system, institutions and human resources that were not ready.

From the above issues, this exploration is supposed to conquer the KKPR administration quality issue in permitting businesses and non-permits to operate with a contextual investigation in one of the provincial states in Indonesia, to be specific in the Territory of East Java in Probolinggo City. The most effective method to work on the nature of KKPR administrations in business and non-business authorizing. By planning the issue over, this study expects to look at and break down the nature of KKPR administrations in further developing business and non-business authorizing.

METHODS

The examination strategy utilized is subjective, with contextual investigations and illustrations. Sugiono's (2017) research aims to correlate and describe something that is inductive and idiographic.[16]. Essential information concentrates on information assortment procedures by interviews with DPMPSTP and DPUPRPKP staff, and auxiliary information concentrates on information gathered through sites, virtual entertainment, books and show materials, and others. The descriptive examination is the information investigation method utilized in this exploration, as proposed by Sugiyono (2003), where the point is to investigate the information by portraying or depicting the information that has been gathered for what it's worth without utilizing the examination that is generally placed ahead because of measurable examination methods (Rachman, 2018). The peculiarity to be contemplated is the issue of KKPR administration quality through business and non-business authorizing. Issue peculiarities will be depicted efficiently, genuinely, and precisely.

RESULT AND DISCUSSION

The development of Spatial Planning Data such as RTRW and RDTRK in 514 Regencies/Cities and 34 Provinces in Indonesia based on PROTARU data. The Progress of Completion of Spatial Planning of the Ministry of Agrarian/Tata still, not many districts/cities have become regional regulations or decisions of the Head as presented in Table 1 below:

Table 1: Progress of spatial completion.

	RTR Nasional		RTRW		RDTR
Progress	56	Progress	382	Progress	1.680
Perpres	29	Perda	555	Perda	236



Meanwhile, based on one of the samples conducted by researchers in Probolinggo City, the Probolinggo RTRW Regional Regulation already exists with RTRW Regional Regulation No. 1 of 2020, for the RDTRK Perwali still in the process of finalizing the legislation. The execution of KKPR administrations entered by the OSS framework at the Public Works Division of Spatial Preparation, Lodging and Settlement Areas of Probolinggi City with business and non-licenses to operate, is presented in Table 2 below:

Table 2: Application for KKPR in Probolinggo City in 2022.

No.	Type of KKPR	Number of Applicants	of Validation	Information
1.	Non-business	19	19	Process at FPR
2.	business	79	23 (not yet)	Validation Process

Table 3: Human resources for KKPR services in Probolinggo City.

No.	Service	KKPR Service	Number of HR KKPR
1.	DPUPRPKP	Integrated Online	5
2.	DPMPTSP	Integrated Online	5

Table 4: HR spatial planning forum (FPR) in Probolinggo City.

No.	Number of HR	Internal Government	City External Government	City
1.	20	17	3	

An application that is not validated is an application for complete data. Usually, a certificate or proof of land tenure is not uploaded in the application; technical drawings or building plans are not uploaded; the area and number of beach buildings are not filled. Explanation of KKPR Services and SOPs from the sub-coordinator of Licensing Services for DPMPTSP Probolinggo City. (interview on 11 October 2022 at 08.39 WIB). KKPR with basic requirements (environmental permits and building approvals) through a system called OSS RBA is risk-based; all business permits go through OSS. Those who enter the OSS system have business licenses. The system will sort out when business actors enter based on the existing risks. Business licenses enter the OSS system, low risk, no KKPR required. For small businesses/SMEs, KKPR is issued by the OSS system. Medium and high businesses must upload polygons (locations) uploaded in the system.

The risk of doing business for small business actors is self-published, medium-high applicants must upload the suitable polygon (location), the applicant for business actors appears, and who verifies district/city/local data, district/city authority is on the district/city PUPR service dashboard by the system. PUPR Service dashboard with local government access. At the FPR, they have access rights to submit data processed at the PUPR Service until the issuance of the dashboard verification. The recommendation for FPR is how many days it has just been formed; there is no SOP yet. Recommendation FPR owner of access rights will see and process until the recommendation is issued; the OSS system has a maximum verification period of 20 days. If you don't try to write to DPMPTSP, we will send an official in charge of it if the business is directly in the OSS system. All non-business. (Certificate of change of function of agricultural land to housing, etc.). In PP 5 of 2021, it is explained that KKPR is trying and not trying. So far, there have been problems with the mechanism at the Space Utilization Forum. To publish recommendations in the Space Utilization Forum, whose members are the Technical Service, Community Leaders, and Academics. Yesterday's meeting had problems with the formation of the forum. The relationship between business and non-tax revenues (PNBP) is still not a perfect link with the system. DPMPTSP and DPUPR Probolinggo City Have no experience dealing with this problem, and the KKPR. "Previously, DPUPR had conducted a reference study to Gresik Regency regarding the Spatial Utilization Forum.

The explanation from the sub-coordinator of Licensing Services for DPMPTSP shows that the implementation of KKPR services in business licensing does not yet have a standard operating procedure (SOP) regarding the completion time of KKPR administration in DPMPTSP and DPUPR, both implementing recommendations at the Space Utilization Forum (FPR). The maximum time for the



implementation of the KKPR permit. According to the PUPRPKP Office Staff of Probolinggo City, "Regulation of the Regional Head concerning Perwali RDTRK of Protected Rice Fields (LSD) and there needs to be a Minutes according to the Guideline of the Clergyman of Agrarian/Spatial Preparation." Completion of RDTRK arrangements that are hampered by Protected Rice Fields (LSD) and need to have an official report to continue. Regional Head Regulations are accelerated because they have been facilitated by the Ministry of BPN/Spatial Planning from Regional Regulations Enough Regional Head Regulations. With the Regional Head Regulation concerning RDTRK, KKPR licensing efforts are enough through the OSS system alone; there is no need for a Spatial Planning Forum. Meanwhile, non-business KKPR still uses the FPR recommendation.

The human resources who handle KKPR in Probolinggo City are adequate, according to Table 3, especially for business licensing services because OSS has completed the number of human resources in DPMPTSP as many as five people consisting of 1 coordinator, one sub-coordinator, one customer service, and two back offices. In contrast, HR in the DPUPR for Spatial Planning consists of 1 Head of Spatial Planning, one coordinator, one sub-coordinator, and two staff; However, Probolinggo City does not yet have a Regional Regulation on RDTRK, but the system can use the RTRW even though it is not detailed. As for non-business permits, because they do not use online, the applicant submits a file to DPMPTSP and forwards it to DPUPR for immediate administrative processing and discussion at the Space Utilization Forum (FPR) to obtain recommendations as the basis for DPUPRPKP to issue KKPR through DPMPTSP.

The theory of Campbell (1990) states that the practical connection between execution and execution ascribes is affected because of three variables, to be specific information, abilities, and inspiration. Information alludes to the information moved by representatives (Knowing what to do), expertise alludes to the capacity to take care of business (the capacity to do it effectively), and inspiration is the drive and excitement to take care of business; notwithstanding these three elements, there is one more, specifically job (job discernment)[17]–[19]. In an organization, individuals or employees are not directly related to organizational performance. Still, they are directly related to the teamwork model, starting from sections, fields, and heads of services. Several factors influence performance, such as bureaucratic structure, communication, leadership, and organizational culture. Besides being influenced by internal factors, team performance is also influenced by external factors, namely the social, cultural, economic, and political environment. Every individual is responsible for the performance of the organization. Grote (1997) stated that five responsibilities must be fulfilled in achieving the results of KKPR service quality performance in business and non-business licensing in DPMPTSP and DPUPRPKP, individual responsibilities, namely: 1. providing a commitment to achieving goals; 2. requesting feedback on the performance that has been done; 3. communicating openly and regularly with superiors; 4. Obtain performance data and share that data with others; and 5. Prepare to evaluate the performance he has achieved [20]. Meanwhile, external human resources are strongly influenced by the skills and knowledge of everyone who enters the team after going through the selection process and according to their field and expertise.

In the process of implementing the KKPR policy in business and non-business licensing through the Space Utilization Forum (FPR), there are two Licensing implementers, namely DPMPTSP as the issuer of permits and DPUPRPKP as processors of KKPR approving recommendations. External city government. This process requires intensive coordination and communication in the licensing process, especially in the spatial utilization coordination meeting forum, so that space utilization control performance can be achieved. In communication, there are aspects of transformation (transmission), clarity (clarity), and consistency (Consistency)[21], [22]. Communication is a process of policy transformation (transmission) not only for the inner-city government but also for external members of the space utilization forum. More importantly, the Spatial Planning Policy can be submitted to the KKPR applicant. The clarity of the KKPR policy recommendations can be accepted by the applicant and the community around the space utilization location. The spatial utilization policy in the KKPR must be consistent with the RTRW Regional Regulation and the Regional Head Regulation concerning RDTRK.

CONCLUSION

Because of the outcomes and conversation, it tends to be closed as follows: Finish of Provincial Guidelines concerning RDTRK is advanced by a city chairman's Guideline by the Priest of Agrarian Undertakings/Spatial Arranging guideline so the issuance of KKPR in the Business and non-business areas can be completed rapidly; Increasing organizational capacity in improving the quality of KKPR services in Business and non-Business licensing. By Compiling Standard Operating Procedures (SOP); Empowerment of human resources through increasing competence in knowledge, skills, and motivation is carried out by training in management and



technical and spatial planning and technical recommendations for Business and non-business licensing in the Spatial Planning Forum (FBR) as the basis for decisions on the suitability of Spatial Utilization Activities.

CONFLICT OF INTEREST: Authors declare no conflict of interest.

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