Public Administration Management Strategy in Increasing the Effectiveness of Tax Revenue in the Digital Era: A Literature Study on Fiscal Governance Innovation

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A B S T R A C T

This study aims to analyze public administration management strategies in improving the effectiveness of tax revenue in the digital era. Digital transformation in taxation systems requires managerial reforms to optimize tax collection that is transparent and accountable. However, this shift faces several challenges, such as low human resource competence, weak inter-agency coordination, and limited data utilization in fiscal decision-making. This research uses a library research method with a qualitative descriptive approach, reviewing various scientific literature, journals, and policy documents related to digital tax management strategies. The findings show that the effectiveness of digital tax revenue is strongly influenced by the public management's ability to build adaptive, innovative, and technology-based governance systems. Countries with successful digital taxation systems tend to apply managerial strategies that emphasize collaboration, capacity building, and integration of reliable digital systems. In Indonesia, the success of digital tax transformation requires strengthening management strategies, institutional reforms, and human resource development. In conclusion, strong public administration management is the key to sustainably enhancing the effectiveness of digital tax revenue.

Keyword*:* public administration management, digital transformation, management strategy, fiscal, tax revenue effectiveness

INTRODUCTION

Tax revenue is key to financing national development (Afrizal et al., 2024). In a developing country like Indonesia, the government's fiscal capacity depends on its ability to manage taxes effectively and efficiently (Ahyani et al., 2024). However, various challenges persist, ranging from suboptimal taxpayer compliance, weak oversight, to inefficiencies in tax administration (Arfanaldy, Supendi, et al., 2024). his situation drives the need for managerial

strategies to align fiscal policy with evolving socio-economic dynamics (Arfanaldy, 2024a).

On the other hand, advances in information technology have created significant opportunities for improving public administration systems, including taxation (Arfanaldy, Aziza, et al., 2024). Through the Directorate General of Taxes, the Indonesian government has implemented various digitalization programs such as e-filing, e-bupot, and inter-agency data integration (Arifudin et al., 2024). However, the effectiveness of these innovations is primarily determined by the management strategies implemented within the public bureaucracy, from planning, implementation, and policy evaluation (Judijanto, Rifky, et al., 2024). In other words, the success of tax digitalization is not only technical but also highly dependent on public institutions' managerial and administrative capacity (Judijanto, Rusdi, et al., 2024).

From a public administration perspective, management strategy plays a crucial role in shaping the direction and success of a policy (Karuru et al., 2024). Concepts such as New Public Management (NPM) and Digital Governance provide theoretical frameworks emphasizing the importance of efficiency, accountability, and innovation in governance (Mallarangan et al., 2024). Therefore, increasing tax revenues requires more than just regulation and technology, but also adaptive, collaborative, and performance-based managerial approaches (Mubarok et al., 2024).

Furthermore, the fiscal reforms launched by the government still face various limitations in their implementation (Narayanti et al., 2024). These limitations include overlapping regulations, a lack of coordination between institutions, and low human resource capacity in the tax sector (Rifky & Farihin, 2024). In this regard, the role of public administration management is crucial in designing and implementing policies that address these structural issues (Rifky, 2024). Innovation in management is key to strengthening results-oriented fiscal governance (Rifky, Devi, et al., 2024).

Previous studies have focused on the technical aspects of tax reform or the effectiveness of information system digitalization (Rifky, Duryat, et al., 2023). However, studies highlighting how management strategies within a public administration framework contribute to increasing tax revenue are still relatively limited, particularly in Indonesia (Rifky, Halik, et al., 2024). Synergy between technological and managerial approaches is crucial for creating a responsive and sustainable tax system in the digital era (Rifky, Kharisma, et al., 2024).

Based on this background, this study aims to examine in-depth public administration

management strategies to improve the effectiveness of tax revenue in the digital era. Using a desk study approach, this article seeks to synthesize various literature related to fiscal governance innovation and the role of public management in establishing an adaptive, efficient, and sustainable tax system.

RESEARCH METHODS

This research uses a descriptive qualitative approach with a library research method (Rifky, Malahayati, et al., 2023). This approach was chosen because the primary focus of the study is to conduct an in-depth review of concepts, theories, and previous research findings related to public administration management strategies in the context of increasing the effectiveness of tax revenue in the digital era (Rifky, Nasution, et al., 2024). This research does not involve experiments or direct field data collection, but instead relies on secondary data sourced from scientific literature and relevant documents.

This research design is exploratory and analytical. The researchers began by identifying key issues in tax governance, then explored public administration management theories such as New Public Management (NPM), Digital Governance, and the bureaucratic innovation model (Rifky, Paling, et al., 2024). Next, we explored relevant literature in nationally and internationally accredited journals, scientific books, policy reports, and official government documents discussing fiscal reform and tax digitalization (Rifky, Putra, et al., 2024).

The primary data sources in this study were secondary data, obtained through a review of: scientific journals (Scopus, SINTA, Google Scholar, ProQuest), textbooks and scientific monographs, public policy documents from the Ministry of Finance, the Directorate General of Taxes, and international institutions such as the IMF and OECD, research reports relevant to the topic of public management and digital tax systems. Data was collected through a systematic search process using keywords such as tax administration reform, digital taxation, public management strategy, fiscal governance, and e-government taxation system (Rifky, Saepullah, et al., 2024).

The collected data was analyzed using content analysis techniques. This process included identifying themes, categorizing information, and interpreting various theories and findings in the literature (Rifky, Saudale, et al., 2024). Researchers compiled a thematic synthesis to identify patterns in the relationship between public administration management strategies and the tax revenue system's effectiveness in digitalization. The analysis was conducted interpre-

tively and comparatively, considering the appropriateness of the Indonesian context and relevant global practices (Rifky, Suhirman, et al., 2024).

With this approach, the research is expected to produce conceptual contributions that enrich the body of knowledge in public administration and provide strategic insights for formulating modern management-based fiscal policies.

RESULTS

Literature studies show that public administration management strategies significantly influence tax revenue effectiveness, particularly in the digital era, which demands adaptive, responsive, and data-driven fiscal governance (Rifky, Sulaiman, et al., 2024). Various reviewed academic publications and policy reports confirm that managerial factors such as bureaucratic leadership, strategic planning, internal oversight systems, and cross-sector coordination play a central role in the success of digital-based tax reform (Rifky, Udin, et al., 2023).

Research conducted by the IMF and World Bank (2021) shows that countries with decentralized yet digitally integrated tax administration structures tend to be more capable of increasing their tax base and revenue-to-GDP ratio. This is supported by managerial policies that emphasize inter-institutional collaboration, big data use, and machine learning-based technology to analyze tax potential (Rifky, Yani, et al., 2023). Literature studies also indicate that managerial policies are more dominant than the technological instruments themselves in determining the final policy outcomes (Riska et al., 2024).

One of this study's key findings is that tax digitalization will only be effective if supported by sound management governance, including organizational culture transformation (Yasin et al., 2024). Several countries, such as Estonia and South Korea, have succeeded in significantly increasing state revenues by implementing digital tax systems based on visionary public management strategies (Arfanaldy, 2024c). Reforms in these countries include tax officer training, performance incentives, establishing innovation units, and developing digital infrastructure directly overseen by the relevant ministries.

In the Indonesian context, although various digital policies have been launched (such as e-filing, e-invoicing, and the integration of NPWP data with NIK), literature reviews indicate that their effectiveness remains limited (Arfanaldy, 2024b). This is influenced by weak coordination between the central and regional governments, limited human resources in managing digital systems, and a lack of consistency in implementing performance management. A

report from the Ministry of Finance (2023) shows that although the tax ratio has increased from 8.3% to 9.2% in the past two years, this figure remains below the national target of 12%.

To clarify this situation, the following data presents a comparison of managerial strategies and tax revenue ratios achieved in several countries.

Table 1. Comparison of Public Administration Management Strategies and Tax Ratios

No	Country	Key Managerial Strategy	Digital Tax Innovation	Tax Ratio to GDP (%)
1	Estonia	Digital integration and adaptive bureaucracy	e-Tax Board	14,8
2	South Korea	Performance-based management and HR training	Hometax System	16,1
3	Indonesia	Gradual reform, partial digitization	e-filing, e-Bupot	9,2
4	Australia	Decentralization and fiscal data governance	myTax Portal	17,4
5	Singapore	Scalable management and public engagement	IRAS Smart Services	15,7

Source: Kompilasi Studi Literatur dan Data OECD (2024)

Analysis also shows that countries implementing digital tax reform prioritize organizational communication strategies and work culture transformation (Udin & Arfanaldy, 2025a). For example, in Singapore, a "customer-centric management" strategy in tax services significantly boosted voluntary public compliance. This approach is part of public management reforms emphasizing transparency, efficiency, and taxpayer involvement in the service process (Masduki et al., 2025).

Regarding organizational structure, literature studies also reveal that tax institutions with dedicated units for fiscal policy innovation and research can better adapt to global regulatory changes, such as digital taxes for the platform-based economy (Arfanaldy, 2025). This unit is also tasked with formulating data-driven policy scenarios, which are used as the basis for managerial decision-making. This emphasizes that effective tax revenue collection in the digital era requires a systemic approach that integrates technology, data, and organizational governance (Udin & Arfanaldy, 2025b).

Furthermore, it was also found that digitalization widens the gap in fiscal inequality in several developing countries that lack strong tax management (V. B. Nguyen, 2023). Management's unpreparedness in data and technology management can lead to system overload, reduced service responsiveness, and diminished public trust. Therefore, management reform

must be a priority before and during the digital transformation process (Liu & Zhang, 2024). Finally, the results of this literature review conclude that the most significant contribution to increasing tax revenue effectiveness comes not from technology directly, but from management systems that encourage organizational change, policy accountability, and the ability of tax agencies to build healthy and transparent relationships with the public.

DISCUSSION

This literature review confirms that public administration management strategies play a fundamental role in increasing the effectiveness of tax revenue collection, particularly in the digital era (Paroli, 2023). An appropriate managerial approach not only strengthens the capacity of tax institutions to navigate the complexities of the digital economy but also promotes efficiency, transparency, and public compliance with tax obligations (Anomah et al., 2024). From the New Public Management (NPM) perspective, focusing on results, responsive public services, and information technology is key to creating modern and adaptive fiscal governance (Dunleavy, 2005).

Performance-based management strategies are a central theme emerging from the literature reviewed (Selviaridis & Wynstra, 2015). Countries with significantly increased tax ratios, such as South Korea and Estonia, generally implement management systems with measurable performance indicators, reward systems for high-performing tax officials, and human resource development through technology-based training (Grabinska et al., 2021). This approach aligns with the concept of results-based management, which emphasizes the importance of measuring and evaluating results as a basis for decision-making (Mayne, 2007).

Conversely, managerial weaknesses within public institutions can significantly hinder tax digitalization (Zhang & She, 2024). The literature review indicates that implementing e-filing systems or data integration will not significantly impact the system without the support of strategic planning, a flexible organizational structure, and visionary bureaucratic leadership (T. Q. Nguyen et al., 2023). In the Indonesian context, challenges in inter-agency coordination, overlapping fiscal regulations, and limited staff capacity demonstrate the weak management foundations needed to support digital tax reform (Hapsari & Putra, 2025).

The discussion also highlighted the importance of transforming bureaucratic culture as part of a public administration management strategy. A procedural, rigid, and hierarchical administrative approach will not be able to accommodate the acceleration of digital transfor-

mation (Claver et al., 1999). Therefore, agile bureaucracy has begun to be developed in various developed countries to ensure bureaucratic flexibility and adaptability in the face of technological change and dynamic public expectations.

Furthermore, public engagement in the tax management process is a key element of this discussion. Initiatives such as data transparency, public involvement in fiscal policy evaluation, and digital platforms for consultation and reporting have been proven to increase public trust in the tax system (Garnett & Cooper, 2014). This strategy stems from the principles of good governance, which emphasize accountability, participation, and effectiveness as the foundation of public governance (Speer, 2012).

These findings indicate that tax digitalization should not stand alone as a technology policy but rather be integrated into a comprehensive management system. Management reform should be a broad umbrella over all technological innovations and fiscal policies (Premchand, 1998). Without this integration, digital tax policy risks failing to achieve its objectives due to inadequate institutional support and human resources (Yakin, 2024).

Based on the overall discussion, effective tax revenue collection in the digital era is the result of synergy between technology policy and public administration management strategies. The success of other countries can provide important lessons for Indonesia to strengthen its managerial approach to tax reform. This includes strategic planning, organizational restructuring, employee training, and the creation of a data-driven monitoring and evaluation system.

Thus, this study's findings contribute to filling the literature gap regarding the relationship between public administration management and the effectiveness of digital tax policy. This study also provides practical insights for policymakers in Indonesia to direct tax reform more strategically and systematically by positioning public management as the primary foundation of the desired institutional change.

CONCLUSION

Based on the literature review's results, it can be concluded that the effectiveness of tax revenue in the digital era is largely determined by the quality of public administration management strategies. While technological innovations in taxation, such as e-filing, e-invoicing, or population data integration, are important, their successful implementation depends heavily on strategic planning, a responsive organizational structure, and adaptive human resource capa-

city.

Countries that have significantly increased their tax ratios have demonstrated a prioritization of performance-based managerial approaches, cross-agency collaboration, and a transformation of bureaucratic culture toward a more open and participatory system. These findings underscore the importance of public management as the primary foundation of fiscal reform in the digital era, not merely as a technological complement.

In Indonesia, tax digitalization efforts are underway, but their effectiveness remains hampered by weak institutional coordination, limited staff competency, and suboptimal integration between technological strategies and managerial policies. Therefore, comprehensive improvements are needed in all aspects of public management, from planning, organization, supervision, and evaluation.

This research proposes that optimal tax revenue cannot be achieved solely through regulatory instruments or technological innovation. However, it must be supported by structured, measurable, and data-driven management reforms. Adaptive, collaborative, and results-oriented managerial strategies are key to building a modern, transparent, and equitable tax system.

Therefore, integrating digital innovation and public administration management strategies is essential for creating effective fiscal governance. The Indonesian government needs to prioritize improving tax management in its national fiscal reform agenda.

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