

APPLICATION OF ORGANIZATIONAL CULTURE AT THE SIDOARJO TAX SERVICE OFFICE

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Abstract

Organizational culture can be applied and becomes strong if every individual involved in an organization participates in supporting the goals contained in the organization. Organizational culture has an important role in the organization. The purpose of this study is to describe the application of organizational culture in the Sidoarjo District Tax Office. The research approach is qualitative research. Data collection techniques using interviews, observation and documentation. And data analysis techniques are data collection, data reduction, data presentation and verification or drawing conclusions so that the data collected is good enough to be used as material for scientific work. The results of the study describe the application of organizational culture in the Sidoarjo Middle Tax Office to apply levels, namely artifacts and creations, values and basic assumptions. In the application of various artifacts and creations such as logos, building architecture, layout, uniforms, organizational structures, working hours and banners. The values applied are the vision and mission, the values of the Ministry of Finance, the Code of Ethics, and the DGT Cultural Program. Organizational culture constraints which consist of problems of external adaptation of organizational culture and problems of internal integration of organizational culture. Suggestions related to the application of organizational culture in the obstacles faced are employees must always improve performance optimization so that in achieving tax revenue that can exceed targets and are not burdened by other employees, then employees must also improve discipline and all employees can use Indonesian because the language expected in the Sidoarjo Middle Tax Office can facilitate the understanding of all employees with the Indonesian language group, namely Indonesian.

Keywords: *Application of Organizational Culture, Sidoarjo Middle Tax Service Office, Organization Performance*

1. INTRODUCTION

A culture is a way of life that can be carried down from generation to generation by a group of people. An organization or institution can develop a culture that fosters cooperation among its members in order to achieve its objectives. Of the many complex elements including religion, race, ethnicity and nation, the application of culture is also an important reference in an organization or institution that refers to abstractions or processes such as values and norms that cover all or part of a business within the organization. This is in line with what was stated by Rahmi (2014) that "a strong culture is characterized by the organization's core values that are firmly held and widely agreed upon". Consequently, in

order to accomplish organizational goals successfully, culture must also be used as effectively as feasible, while also incorporating the appropriate ideological framework.

The organization serves as a platform for a collection of people who work together toward a common purpose (Ernawan, 2011). In an organization, there are tasks that must be coordinated so that the organization's goals can be achieved. In order to effectively manage a wide range of activities and resources, every organization must have a well-designed management program. To manage means to make optimal use of already existing resources, such as people, goods, money, ideas, data, and information, as well as existing infrastructure, in order to fulfill organizational goals as effectively and efficiently as possible. This is in line with what was stated by Sawitri (2017) that "organization is a formal need for the coordination of interaction patterns of members within an organization".

Furthermore, Kinicki & Kreitner (2014) states that organizational culture is a set of assumptions shared and implicitly taken for granted by a group that determines how it feels, thinks about, and reacts to a variety of situations and contexts. Culture can have an impact on a person's behavior at work because every organization requires an organizational culture that is constantly being developed and adapted to changes in the environment within the organization. Organizational culture is required by every organization and must be constantly developed and adapted to changes in the environment within the organization (Riani, 2011). Within the organization, there are a variety of human resources with varying backgrounds and levels of experience. As a result, changes in organizational culture can be implemented in stages, beginning with a shift in the thinking of human resources within the organization (Mangkunegara, 2011). The development of a company's culture is critical because it affects the flow of information among the company's employees. Organizational culture has been shown to have an impact on employee performance because of its ability to influence employee behavior. As a matter of fact of the aforementioned statement, private and public sector organizations alike must adapt to the various effects of reforms by implementing new policies and procedures that address the demands of a rapidly changing environment.

The existence of a good organizational culture towards employees is expected to improve behavior that upholds respect and courtesy in the work environment and can improve their performance. With the formation of a good organizational culture, it is hoped that the work can be carried out properly and appropriately. One of the organizations or agencies that implement Organizational Culture is the Sidoarjo Middle Tax Service Office where the agency has the task of providing tax services. The Sidoarjo Middle Tax Service Office is one of the operational office units of 20 (twenty) Tax Service Offices under the Directorate General of Taxes (DGT) East Java II. DGT is divided into head office units and operational office units. The head office consists of the Secretary general, directorate and department of assessment personnel. Meanwhile, the operational office units consist of the DGT Regional Office, the Tax Service Office (*KPP*), the Tax Counseling and Consulting Service Office (*KP2KP*), and the Taxation Data and Document Processing Center (*PPDDP*). The Directorate General of Taxes is an organization owned by the Ministry of Finance of the Republic of Indonesia.

The Sidoarjo Intermediate Tax Service Office as a government agency in collecting taxes has special duties. As explained in the Regulation of the Minister of Finance No. 206.2 / PMK.01 / 2014, which administrates Large Regional Taxpayers and Special Taxpayers

which include Special Entities and Foreigners, Foreign Investment, and Exchange Entry Companies. Based on this task, the Sidoarjo Middle Office is required to provide excellent service to taxpayers and a strong organizational culture is needed that can shape the work behavior of employees. To achieve this goal, the Sidoarjo Middle Tax Office applies organizational culture so that employees can provide effective and efficient services to taxpayers. The location of the Sidoarjo Middle Tax Service Office is located on Jalan Raya Juanda No. 37, Semabung, Gedangan, Sidoarjo Regency, East Java. This location is easily accessible as well as a place for Field Work Practices, this is the reason the research was conducted in this office. According to the results of an interview with Mr. Randyadifta Fahmi as an Advisor and an employee of the Billing Section at the Sidoarjo Middle Tax Service Office said that: "Employees at the Sidoarjo Middle Tax Service Office can understand Organizational Culture in their terms, namely culture at work. However, there are some employees who have not implemented the organizational culture, including carrying out activities when the morning prayer is read and some employees arriving late for certain reasons, as a result the organizational culture has not been fully implemented to its full potential (Interview, Sunday 18 March 2018, 18 p.m. 30 WIB).

The results of the interview above show that the application of organizational culture in the Sidoarjo Middle Tax Service Office has been running properly and there are some employees who have not implemented organizational culture, some of these employees have not been orderly in carrying out the existing regulations so that the implementation of culture is not in accordance with where it should be, but also in the process of implementing organizational culture, of course there are obstacles that make the application of organizational culture inappropriate. In addition, the implementation can be seen by the existence of performance evaluation meetings held by office leaders to evaluate employee performance in order to create a conducive working atmosphere. In addition, employees also act by applying the values that are intended to be obeyed by all employees in the Sidoarjo Middle Tax Service Office. In addition, the Sidoarjo Middle Tax Service Office carries out routine activities such as Morning Prayer together in the room and Morning activity which intend that employee can arrive on time and not be late. Because it has been stipulated in the "DGT Cultural Program" where the program provides a goal so that employees can obey the regulations that have been applied and have the appropriate work culture. Based on the description of Organizational Culture contained in the Sidoarjo Middle Tax Service Office, the title that will be appointed is the Application of Organizational Culture at the Sidoarjo Middle Tax Service Office.

2. THEORETICAL BASE

2.1. Culture

Culture comes from the Latin word *colere* which means to cultivate, work, fertilize and develop, especially cultivate or farm. It's also possible to think of culture as all that goes into cultivating and changing the natural world. People's way of life is made up of a variety of complicated aspects, such as religion and politics, customs and languages, tools, clothing, architecture, and works of art, that are passed down from generation to generation. Schein in (Wibowo, 2011) said that culture is a fundamental assumption discovered and developed by a particular group as a result of studying and mastering the problems of external

adaptation and internal integration. This basic assumption has worked well enough to be considered properly and, as a result, taught to new members as a way of being perceived, thinking, and being perceived correctly in relation to the problem.

2.2. Organization

Chester J. Bernard in (Tika, 2014) said that A collaboration of two or more individuals is an organization; it is a system of consciously coordinated individual activities or forces. According to the citations and definitions provided above, the organization's scope of operations includes the following:

- a. A group of two or more people.
- b. Cooperation.
- c. Common goals.
- d. Activity coordination system.
- e. Division of duties and responsibilities of members.

2.3. Organizational Culture

Organizational culture is a combination of two words, namely culture and organization. The word culture or in Indonesian is *budaya* comes from the Sanskrit language which is *budhayah*, the plural form of mind which means reason or everything related to reason, values and mentality, while the notion of the organization itself is a group of individuals who gather and have the same thoughts to achieve a goal.

In organizational culture, values and standardization are used to guide the conduct of organizational actors and to set the organization's overall orientation. Similarly, in an organization, a strong will serves the company's goals, whereas a weak will serves to obstruct and conflict with those aims. In an organization with a strong organizational culture that is embraced by the majority of its people, a strong and positive culture has a significant impact on the behavior and effectiveness of the organization's performance. According to Deal & Kenedy, Miner, Robbins in (Sutrisno, 2011) organization culture will cause:

- a. Key values that interweave, socialize, internalize, animate within members, and are invisible forces.
- b. Employee behavior is unconsciously controlled and coordinated by informal or invisible forces.
- c. Members feel committed and loyal to the organization.
- d. The existence of deliberation and togetherness or participation in meaningful matters as a form of participation, recognition, and respect for employees.
- e. All activities are oriented or directed to the mission or goals of the organization.
- f. Employees feel happy, because they are recognized and appreciated for their dignity and contributions, which are very beneficial.
- g. There is coordination, integration, and consistency that stabilizes the company's activities.
- h. Significant influence on the organization in three (three) ways: by directing the behavior of the organization's performance, by distributing it to its members, and by exerting pressure on members to implement cultural values.
- i. Culture affects individuals and groups.

3. RESEARCH METHOD

The research method used in this study is a descriptive method with a qualitative approach. Data collection techniques using interviews, observation and documentation (Sugiyono, 2017). Moreover, data analysis techniques include data collecting, data reduction, data presentation, and data validation, as well as drawing conclusions, such that the data acquired is good enough to be used as source material for scientific publications. (Lexy, 2012).

4. RESULT AND DISCUSSION

4.1. Application of Organizational Culture at the Sidoarjo Middle Tax Service Office

The Sidoarjo Middle Tax Service Office is one of the government entities that encourage organizational culture. The application of organizational culture is a critical component of any organization's success. A strong organizational culture may guide, unite, and drive individuals inside an organization. To work collaboratively to foster an environment that fosters the application of organizational culture in pursuit of organizational goals. If the organization's present organizational culture is implemented effectively, it will be able to expand and advance more rapidly, this is in line with the theory according to Rahmi (2014) "Organizational culture is said to be an organizational personality that influences how individuals act within the organization". In the application of organizational culture at the Sidoarjo Middle Tax Service Office, it can be seen from the level of organizational culture. According to the level of organizational culture according to Schein's theory in (Tika, 2014) namely the Three Levels of Organizational Culture:

4.1.1. Artifacts and Creations

Artifacts are critical in the application of organizational culture; without artifacts and creations, an organization's organizational culture will not perform optimally. The existence of artifacts and creations enables direct observation of an organization's structure, as artifacts are items that can be easily taken or viewed and understood upon entry.

This is in line with Schein's theory in (Tika, 2014) namely all cultural phenomena that can be seen, heard, and felt, the construction of which is felt in the physical and social environment. At this level, can be seen the physical space, products, group technology, written and unwritten materials, art in organizational members. This includes how to dress, appearance and others. The artifacts in the Sidoarjo Middle Tax Service Office are:

1. Logo

The logo reflects the cultural life of the Sidoarjo Middle Tax Service Office and the Ministry of Finance from year to year. The logo also symbolizes the ideals and characteristics of the Ministry of Finance and the Directorate General of Taxes, including the Sidoarjo Middle Tax Service Office. As one of the government agencies under the auspices of the Ministry of Finance, the logo of the Ministry of Finance is installed on the wall architecture so that old and new employees can understand the identity of the Sidoarjo Middle Tax Service Office.

2. Building Architecture

In accordance with the theory put forward by Schein that artifacts are all phenomena that can be seen or felt and have a history or myth. The architecture of the building here does not have full meaning, it is just that in the architecture of this building the interior has a characteristic creamy or white bone color on the walls, floors, and ceilings both in the workspace and in the toilets and service areas. Because it relies entirely on internal lighting, this structure is extremely well-insulated from outside light. Despite the fact that the sides of the building have many different types of glass from each floor, this will cause excessive glare for employees and interfere with their ability to perform their jobs. This building consists of 4 (floors) upstairs for the Regional Office and for the Sidoarjo Middle Tax Service Office, it is on the 1 (one) and 2 (two) floors. This building is located at Jl. Raya Juanda No. 37, Semabung, Gedangan, Sidoarjo Regency, East Java.

3. Spatial

Similar to Schein's theory that artifacts include all phenomena that can be seen or felt, this in the arrangement of office space can be seen through physical construction and the environment. Spatial planning is a place that can create a comfortable, conducive, and effective working atmosphere for employees. If the spatial layout is not arranged effectively, the employee's performance will be disrupted and the productivity of the performance will also decrease. At the Sidoarjo Middle Tax Service Office, the arrangement of the workspace is differentiated based on their respective positions. For the Head Office room, it has its own special room and for the Section or Sub-Division room it is separated separately. For the room for the Head of Section or Sub-Division, it is a room with employees, but for the desks of leaders and employees are distinguished that is the table between employees is put together and given a divider between the table and specifically for separate leaders and has a special table. Inside the room there are facilities such as food cabinets, dispensers and televisions which aim to enable employees to use these facilities when employees are on break and relax after doing work.

4. Service Uniform

Another organizational culture artifact that can be seen as a form of identity for an agency or organization is the existence of an official uniform which is the hallmark of an organization. This is similar to what Schein stated that artifacts are also seen from the style of dress and appearance. Through this uniform can be distinguished from one organization to another. The uniform at the Sidoarjo Middle Tax Service Office is wearing black and white clothes on Mondays, Tuesdays wearing batik, Wednesdays wearing light blue clothes and dark blue bottoms, while on Thursdays wearing any neat clothes, and Friday wearing batik.

The uniform at the Sidoarjo Middle Tax Service Office has been regulated in the Decree of the Minister of Finance Number 579/KMK.01/2014 concerning official uniforms within the Ministry of Finance.

5. Organizational Structure

Artifacts are something that can be seen, one of which at the Sidoarjo Middle Tax Service Office is the existence of an Organizational Structure. With this organizational structure, it can be seen how the organization is said to be running well.

The application of organizational culture is also viewed from the collaboration between leaders and subordinates to achieve an expected goal and realize the ideals of the organization. Moreover, Organizational Structure is an arrangement of relationships

between each part and the existing positions in an organization in carrying out operational activities to achieve the expected and desired goals. The organizational structure in the Sidoarjo Middle Tax Service Office consists of the Head of Office, Service Section, Examination Section, Billing Section, Data and Information Processing Section, Supervision and Consultation Section I, II, III and IV and the Functional Position Group of the existing Organizational Structure at the Sidoarjo Middle Tax Service Office, this has been regulated in the Minister of Finance Regulation Number 206.2/PMK namely the Organization and Work Procedure of the Directorate General of Taxation Vertical Agencies.

6. Working hours

This employee of Sidoarjo Middle Tax Service Office carries out work for 5 (five) working days in 1 (one) week, from Monday to Friday. The working hours of employees start at 07.30 to 17.00 WIB and the service hours at the Sidoarjo Middle Tax Service Office start at 08.00 to 16.00 WIB.

7. Banners

The form of organizational cultural artifacts that can be seen as a characteristic of an organization is the presence of a banner. Banner as a code of ethics is a tool that aims to provide a motivation to employees whose contents are about employee obligations and prohibitions. Furthermore, there is also a banner for the DGT Cultural Program where the cultural program also provides a motivation and encouragement to employees within the Directorate General of Taxes, especially employees at the Sidoarjo Middle Tax Service Office to implement the regulations that have been determined.

8. System

The form of artifacts that can be seen and felt as a service characteristic is the system. One of the existing systems at the Sidoarjo Middle Tax Service Office is the e-SPT, namely the Tax Reporting System in Electronic form where this system can make it easier to report tax reporting easily, quickly and safely.

9. Values

Values are something that every member or leader of an organization must obey. In the application of organizational culture in the agency. Values can be in the form of organizational goals, mission of the organization and prohibitions. The values that exist within the organization aim to regulate and solve problems within the organization. At the Sidoarjo Middle Tax Service Office, the values that must be adhered to and implemented are the Vision and Mission, the Values of the Ministry of Finance, the Code of Ethics and the DGT Cultural Program.

Values can also help in solving a problem that exists within an organization. If an organization does not have values, then the organization cannot develop properly and the organization does not have guidelines and references so that the existing culture can easily disappear by the times. In applying the values in the Sidoarjo Middle Tax Service Office, the values that already exist in the organization are adhered to and if there are employees who violate these values, they will get a warning from the leader.

In line with the theory of values according to Schein in (Tika, 2014) is a solution as a solver if there are problems in the organization. The values contained in the Sidoarjo Middle Tax Service Office are as follows

1) Vision and Mission

In this case, the vision is to become the best government institution in collecting state taxes in the Southeast Asian region. Meanwhile, the mission is to carry out the tax administration function by applying tax laws fairly in order to finance the administration of the state for the prosperity of the people.

In the Sidoarjo Middle Tax Service Office, it is required to make all the components in the Sidoarjo Middle Tax Service Office have high enthusiasm in achievement in terms of collecting taxes and also being able to manage state finances properly and make them the best tax collectors in the Southeast Asia region.

2) Ministry of Finance Values

In this case, the Ministry of Finance has values that are strongly held by the Sidoarjo Middle Tax Service Office, including:

a. *Integrity*

The value of integrity is a way of thinking, saying, behaving and acting properly and correctly and upholding the code of ethics and moral principles.

In the value of integrity at the Sidoarjo Middle Tax Service Office, it must be able to control the element of gratification, which is not allowed to collect any bribes in terms of work. Also provide the best service wherever we are placed as a tax service in Indonesia.

b. *Professionalism*

The value of professionalism is to work thoroughly and accurately on the basis of the best competencies with full responsibility with the main behavior, namely having extensive expertise and knowledge and working with heart. In the value of Professionalism at the Sidoarjo Middle Tax Service Office, it is guided to have a high professionalism attitude to make changes every time. With the training or socialization, the goal is to make employees at the Sidoarjo Middle Tax Service Office more reliable and work in a highly professional manner with a full heart.

c. *Synergy*

Synergy value is to build and ensure productive internal cooperative relationships and harmonious partnerships with stakeholders, to produce useful and quality work. In the Synergy Value at the Sidoarjo Middle Tax Service Office, we are need to take part in the morning briefing which referred to Morning Activity where this activity provides directions and motivation to employees to increase employee productivity in maximum work results.

d. *Service*

Service value is to provide services that meet stakeholder satisfaction which are carried out wholeheartedly, transparently, quickly, accurately and safely.

In terms of service value, the Sidoarjo Middle Tax Service Office really provides the best service for the community, so the Sidoarjo Middle Tax Service Office becomes an office that is able to serve in terms of the best tax collection.

e. *Perfection*

The Value of Perfection which is making efforts to improve in all fields to be and provide the best. In the Value of Perfection at the Sidoarjo Middle Tax Service Office, this is an activity to justify and improve the quality of services or systems that aim to provide a motivation which can facilitate the performance at the Sidoarjo Middle Tax Service Office.

3) Code of Ethics

This Code of Ethics is a form of application of values that contain obligations and prohibitions for every employee at the Directorate General of Taxes, especially the Sidoarjo Middle Tax Service Office. Where the Code of Ethics is an ethical guideline in work and provides an impetus for achieving balance in work and successful work achievement. This has been stipulated in the Regulation of the Minister of Finance Number 71/PMK.01/2007 concerning the Code of Ethics for employees of the Directorate General of Taxes in the Ministry of Finance of the Republic of Indonesia.

4) DGT Cultural Program

The DGT Cultural Program is the application of numerous values that exist in the Directorate General of Taxes as a manifestation of the Ministry of Finance's values implementation. This program was established at the Sidoarjo Middle Tax Service Office in order to improve employee discipline and motivate them to work optimally.

4.1.2. Basic Assumptions

Basic assumptions are the cornerstone of an organization, and strong basic assumptions enable an agency to achieve organizational goals since the ideals in the basic assumptions may excite and encourage every person.

In line with the theory of Basic Assumptions according to Schein in (Tika, 2014) Basic assumptions are part of the most important organizational culture. In the basic assumptions there are instructions that must be obeyed by members of the organization regarding real behavior, including explaining to group members how to feel, and think about things. In addition, the basic assumptions can also be defined as a benchmark of what government institutions want to do. The basic assumptions applied by the Sidoarjo Middle Tax Service Office are as follows:

1) Pancasila

Pancasila is the Basic Ideology of the Unitary State of the Republic of Indonesia. Pancasila is also an important value for the Sidoarjo Middle Tax Service Office because the basic rights of Pancasila must be obeyed by all employees at the Sidoarjo Middle Tax Service Office.

2) 1945 Constitution

The 1945 Constitution is the written basic law of the Unitary State of the Republic of Indonesia. Therefore, the 1945 Constitution explains the obligation of citizens to pay taxes.

Of course, these guidelines make the main force in the obligation to pay taxes in the Sidoarjo Middle Tax Service Office.

- 3) Regulation of the Minister of Finance of the Republic of Indonesia Number 206.2/PMK.01/2014

Regulation of the Minister of Finance of the Republic of Indonesia regarding the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes and the Ministry of Finance. These guidelines serve as guidelines for the Sidoarjo Middle Tax Service Office in carrying out its duties and organizational functions at the Middle Tax Service Office level. The guidelines explain the organizational structure in the Sidoarjo Middle Tax Service Office, which includes the Head of Office, General and Internal Compliance Sub-Section, Service Section, Examination Section, Billing Section, Data and Information Management Section and Functional Position Groups.

- 4) Decree of the Minister of Finance of the Republic of Indonesia Number 579/KMK.01/201

Decree of the Minister of Finance of the Republic of Indonesia regarding uniforms within the Ministry of Finance. This guideline is used by the Sidoarjo Middle Tax Service Office in terms of the official uniform worn.

- 5) Regulation of the Minister of Finance of the Republic of Indonesia Number 71/PMK.01/2007

Regulation of the Minister of Finance of the Republic of Indonesia regarding the Code of Ethics in the Ministry of Finance. This guide is also used by the Sidoarjo Middle Tax Service Office as an application of the Code of Ethics for employees at the Sidoarjo Middle Tax Service Office. In the Code of Ethics there are prohibitions and obligations for employees so that they can be used as encouragement for employees in work discipline.

- 6) Decree of the Minister of Finance of the Republic of Indonesia Number 321/KMK.01/2011

Decree of the Minister of Finance of the Republic of Indonesia concerning the Values of the Ministry of Finance. This guideline is used as the application of the Values of the Ministry of Finance at the Sidoarjo Middle Tax Service Office as a form of the main rules and behavior of employees in the Sidoarjo Middle Tax Service Office.

- 7) KUP Law

The KUP Law (General Provisions and Tax Procedures) governs the procedures for fulfilling tax rights and duties, as well as the penalties for tax evaders. This statute is a formal reference that serves as the foundation for the current tax laws at the Sidoarjo Middle Tax Service Office.

4.1.3. Organizational Culture Programs and Activities

Organizational culture programs or activities are the hallmark of an organization to differentiate it from other organizations. With the program or activity of the organization, it will be better known to have its own characteristics, in addition to having a routine applied culture every day at the Sidoarjo Middle Tax Service Office also has activities including:

1. Morning Ceremony

This Morning Ceremony is a routine activity carried out by the Sidoarjo Middle Tax Service Office to commemorate being a member of the Civil Servant and as a National Civil Servant. This activity is held once a month every 17 (seventeenth) by giving appeals and

motivations to employees at the Sidoarjo Middle Tax Service Office to become good and honest civil servants.

2. Morning Prayer

Morning Prayer is a routine activity carried out by all levels of leadership or subordinates which is carried out every morning before starting activities in providing tax collection at the Sidoarjo Middle Tax Service Office by praying to say a request to God Almighty so that quality is given in achieving targets. tax revenue

3. Morning Activity

Morning Activity is a routine program that is carried out every Wednesday at 07.30-08.00 WIB. This activity is carried out from the leadership to provide direction in the form of instilling the values of the Ministry of Finance and motivation to all components or employees in providing good services in the form of collecting taxes to the community.

4. DJP Fit Activity

Routine sports activities carried out on Fridays starting at 06.00-08.00 WIB. This activity is carried out by all components in the Sidoarjo Middle Tax Service Office from leaders to subordinates by doing gymnastics, volleyball, cycling and other sports hobbies. It aims to create healthy human resources so that they can provide the best service in collecting taxes.

5. Employee Mental Development

Employee mental development program is carried out in the form of spiritual cleansing activities and providing motivation from work unit leaders, religious leaders, nationalist figures or other motivator figures who are able to strengthen the character of employees at the Sidoarjo Middle Tax Service Office.

6. Spiritual Revelation

In this spiritual revelation, the Sidoarjo Middle Tax Service Office carried out an activity, namely the Thematic Study which was conducted once a month where this activity was carried out to provide material about the values of goodness, truth and principles or morals and religious values that they believed in.

7. Giving Motivation

In this activity the Sidoarjo Middle Tax Service Office held an Internal Meeting which was held once a month or even more, namely conducting a Performance evaluation meeting from the Head of the Office to the Head of Sub-Division and Head of Section by providing encouragement and commitment in forming employees to work more professionally, with integrity and want to give their best performance to the Sidoarjo Middle Tax Service Office.

8. Ceremonial

The Sidoarjo Middle Tax Service Office carries out several celebrations on certain days including:

1) Indonesian Independence day

The celebration was held on August 17 (seventeen) to be precise on the day of the Independence of the Republic of Indonesia. With this celebration, it is a commemoration of Independence and gives encouragement to employees. In this celebration there are several competitions or gatherings together in the splendor of independence.

2) Oeang Day

The celebration of *Oeang* day is held every 30 (thirtieth) day, namely on the birth of the first issuance money of the Republic of Indonesia on October 30, 1946

which was issued by ORI (Oeang Republik Indonesia). In this celebration, several competitions or balloon releases were also held which were led directly by the Head of the Office.

4.2. Organizational Cultural Obstacles

Constraints must be included in the implementation because it is required to do so. Constraints are something that cannot be separated from the application of organizational culture in a given situation. The obstacles that occur in the application of Schein's organizational culture in Tika (2014: 46) are regarding the external and internal constraints of organizational culture including:

4.2.1. Organizational Culture External Adaptation Problems

According to Schein in (Tika, 2014) External adaptation problems are devoted to dealing with cycles as systems related to environmental change. The problem is divided into 5 (five) elements, namely as follows:

1. Mission and Strategy

Mission and strategy are a common understanding of the main mission, main tasks of the organization or other organizational functions, both implied and expressed. Mission includes a deeper meaning of how to bring a certain environment to life. This includes accounting for environmental opportunities and constraints.

2. Objective

Objectives are further elaboration of the main mission of the organization. The main goal is not automatically describing that group members will have the same goal.

3. Method or Tool

Method or tool is a consensus about the means to achieve organizational goals such as organizational structure, section of the workforce, organizational style, reward systems, systems, control systems and information systems. The skills, technologies, and knowledge acquired by the group also become part of the culture if there is consensus on their use.

4. Measurement

Measurement is the development of consensus regarding the criteria that have been used to measure the group's performance in achieving the goals and targets that have been set such as information systems and control systems.

The Sidoarjo Middle Tax Service Office performs work achievements based on a work contract that contains *IKU* points (Main Performance Index) which will later be included in the *SKP* (Employee Performance Target). In this case, the *SKP* is a detailed step in achieving the KPI.

5. Correction

Correction is the development of consensus on improvement strategies or which need to be updated if the group does not achieve the stated goals.

4.2.2. Organizational Culture Internal Integration Problems

According to Schein in (Tika, 2014) Internal integration problems are affected by external adaptation systems. This problem must be faced by some groups if it is to function as a social system. The problem is divided into 6 (six) elements, namely as follows:

1. Common Language and Conceptual Categories

Are conceptual categories of language that are used together to communicate between

individuals. If the members of the organization cannot communicate with each other, it is impossible to form a group.

2. Group Boundaries and Inclusive and Exclusive Criteria

Is a consensus on who the insiders or outsiders are and what are the criteria for determining membership. This consensus concerns group boundaries and organizational criteria in determining what is included inside or outside the organization.

3. Strength and Status

Strength and status is a consensus about the criteria and rules for how a person gains, develops and loses a power. This consensus concerns the criteria for allocating power and status.

4. Intimacy, Family, and Love

The relationship of intimacy, kinship and love is a consensus regarding the criteria for the norms of relations between a person and other people such as intimacy, friendship and love relationships.

5. Reward or Punishment

Reward or punishment is a consensus of a criterion for the provision of rewards and punishments. The group must know what actions which can get rewards, status and power, and what actions can lead to punishment and lack of communication.

6. Religion and Ideology

Religion and ideology are a consensus on how to manage things that cannot be regulated and explain things that cannot be explained. Sometimes, each group encounters uncontrollable problems that are intrinsically mysterious, unpredictable and frightening.

5. CONCLUSION

The implementation of organizational culture at the Middle Tax Service Office in Sidoarjo has gone well and has been relatively smooth thus far. The implementation of organizational culture is reflected through the implementation of organizational culture programs or activities and the application of organizational culture level which includes artifacts and creations, values and basic assumptions at the Sidoarjo Middle Tax Service Office.

It is hoped that the implementation of a stronger organizational culture is expected by the Sidoarjo Middle Tax Service Office to pay more attention to the following matters:

1. From the organizational culture of Artifacts and Creations seen at the Sidoarjo Middle Tax Service Office, it is good and in accordance with the rules of the Office and the Directorate General of Taxes. Hence, it is expected that it can be maintained so that it can provide a visible and quality characteristic so that the Sidoarjo Intermediate Tax Service Office can become one of the pilot National Tax Service Offices.
2. Application of Values in this case there are still employees who violate these values in terms of employee integrity related to discipline must be addressed so that employees do not come late so that the routine activities of Morning Prayer can also be followed and so that performance can be optimal, in addition to it is also an improvement in work professionalism, in this case employees must also be able to increase the achievement of tax revenues with the targets that have been set so as not

to be burdened by colleagues.

3. The application of other organizational culture can be seen through the Basic Assumptions, these basic assumptions are very important because they are used as guidelines at the Sidoarjo Intermediate Tax Service Office. This basic assumption must be maintained so that the objectives at the Sidoarjo Intermediate Tax Office can be achieved according to the desired target with maximum results.
4. Activities and programs at the Sidoarjo Intermediate Tax Service Office have been carried out properly. These activities must be maintained so that they become a distinguishing characteristic from other agencies and also as a support for employees in carrying out good performance.
5. Constraints and Problems Faced in Organizational Culture
 - a. With the existence of several employees who are not able to realize the results of tax revenues exceeding the target, it involves other employees who must be charged to cover co-workers in achieving the target. It is recommended that employees should always improve performance optimization so that the achievement of tax revenue can exceed the target and not be burdened by other employees. In addition, the installation of banners in tax achievement or the installation of information related to tax achievement exceeding the target can be given appreciation so that the attractiveness of employees in achieving the target can also increase.
 - b. In terms of employee integrity as it relates to employee discipline, some employees arrive late, which results in the morning prayer routine being violated as well. In this instance, it is recommended that employees strengthen their discipline so they arrive on time for work and can participate in normal activities, such as Morning Prayer. In this case, the Sidoarjo Intermediate Tax Service Office may impose penalties in addition to work deductions and may punish employees directly.
 - c. With employees who use other languages in communicating, it is recommended that all employees can use Indonesian because the expected language in the Sidoarjo Intermediate Tax Service Office can facilitate the understanding of all employees with the language of the Indonesian State group, namely Indonesian so that employees who have different ethnicities and languages can understand and know what is meant in communication between employees and of course can create good communication between employees.

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