

Strategy for Implementing Machine Point of Sale in Merangin Regency

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Abstract: The implementation of the Machine Point of Sale (MPOS) system in Merangin Regency represents part of the local government's efforts to enhance accountability and effectiveness in regional tax collection. However, its implementation in the field has not yet reached optimal levels. This study is motivated by the low utilization rate of MPOS among taxpayers, as well as various technical and non-technical challenges. The purpose of this research is to evaluate the effectiveness of MPOS implementation, identify existing obstacles, and formulate appropriate development strategies using a SWOT analysis approach. This study employs a qualitative descriptive method, with data collected through interviews, observation, and document analysis. The findings indicate that although MPOS has contributed to improving tax compliance, its application remains partial and uneven among taxpayers. Challenges such as limited taxpayer understanding, unresponsive devices, and insufficient training for operators continue to hinder effective implementation. Based on the SWOT analysis, the strategic position falls into Quadrant II with an IFAS score of 0.75 and an EFAS score of -0.20, suggesting the need for a diversification strategy. The local government is advised to leverage internal strengths, such as human resources and infrastructure readiness, to address external threats—particularly by building public trust and increasing taxpayer awareness. This study recommends strengthening training programs, improving MPOS device functionality, and adopting a more responsive and educational service approach.

Keyword: MPOS, Local Tax, Effectiveness, Diversification Strategy, SWOT Analysis, Merangin.

INTRODUCTION

In general, MPOS consists of two words, namely "Mobile", which refers to the Mobile Application, and "Point of Sales", which relates to the cashier system (1). A Mobile Application is a platform designed specifically for mobile devices such as smartphones or tablets, generally based on the Android operating system. Android itself is an operating system that supports various applications, both core and third-party (2).

Mobile Payment Online System (MPOS) is a device used to record transactions, in which this device takes the form of a modified tablet and is equipped with a printer to print transaction receipts for taxpayers (3). With this device, transactions can be recorded automatically, thus enabling the online monitoring system to run more effectively and in real-time. Mobile Payment, as part of financial technology, has driven a lifestyle transformation in electronic banking. The future of retail banking is oriented towards smartphone-based experiences that provide convenience for customers, thus emerging the concept of "Bank In My Pocket" (4,5).

The implementation of the Mobile Payment Online System (MPOS) is one of the strategies implemented by the Regional Tax and Retribution Management Agency (BPPRD) of Merangin Regency to improve taxpayer compliance. Since 2019, Merangin Regency has adopted MPOS to

optimize digital restaurant tax collection. This system implementation aligns with the Merangin Regency Regional Regulation (Perda) regarding Regional Taxes and technical regulations issued by the BPPRD. MPOS functions as a monitoring tool that records every transaction made by taxpayers, thereby reducing the potential for tax leakage and preventing violations in reporting and paying taxes that do not align with actual conditions (6).

This application facilitates transaction processes between buyers, business owners, and local governments, particularly in the retail sector. Machine Point of Sale (MPOS) offers various advantages, such as improved quality of public services, transparency, accountability, and effectiveness and efficiency in the tax system. This technology plays a role in increasing regional original revenue in certain tax categories by enabling online, real-time monitoring of taxpayer transactions (7,8). However, this system still faces several challenges, including network instability and the need for technical supervision, which requires experts and ongoing maintenance (9).

Taxes are a source of state revenue used to implement development for all Indonesians. Taxes are collected from Indonesian citizens as a mandatory obligation. Development is fundamentally a collaborative effort between the community and the government. The community's role in financing development must be continuously enhanced by raising public awareness of the obligation to pay taxes (10,11). Restaurant tax policy consists of regulations governing tax imposition and collection (12,13). Furthermore, tax implementation and oversight are crucial for detecting and preventing tax evasion. Strict oversight and regular enforcement can help restaurants comply with tax reporting and payment requirements (14)

Online restaurant tax collection using Machine Point of Sale (MPOS) devices began in Merangin Regency in July 2019. Although the online system for restaurant tax collection was officially implemented in July 2019, research indicates that implementation has been delayed. This was due to the need to adapt to new policies implemented by the Merangin Regency Government and by restaurant taxpayers, (9) The basis for imposing the Restaurant Tax through the online system is that consumers paying for food and beverages are subject to a 10% Regional Tax. The amount of payment received or due to the restaurant is then deposited directly to the Regional Revenue Agency (Bapenda) or through a bank (9)

The implementation of an online system for restaurant tax collection in several regions in Indonesia presents various challenges and benefits. Research conducted by (15) shows that the implementation of an online system for restaurant tax collection in Samarinda City has proven effective and efficient for restaurants. This is because the online system is supported by a tool that calculates each transaction, which is sent directly to the Samarinda City Regional Revenue Agency database. Taxpayers do not need to recap and calculate the amount owed themselves through financial reports that must be submitted to the Samarinda City Regional Revenue Agency as proof of income. Furthermore, the Samarinda City Regional Revenue Agency experienced a 500% increase in revenue after using the online restaurant tax collection system. Challenges faced include a lack of human resources responsible for the maintenance and repair of the limited hardware.

(16) highlight several challenges in implementing MPOS, including limited network infrastructure, lack of technical training for users, and minimal integration with accounting and inventory management systems. Their research found that unstable internet connections were a major factor hindering smooth transactions. On the other hand, a lack of technical understanding makes it difficult for many businesses to utilize the features provided by MPOS. Limited payment features and a lack of support for the specific needs of MSMEs are also factors that require further attention. This study confirms that the success of MPOS implementation is highly dependent on user readiness, technological stability, and support from the government and service providers in overcoming existing obstacles.

(3) In their study of the implementation of MPOS for restaurant taxpayers in East Lombok Regency, they found that there are still obstacles in utilizing this system. Many taxpayers have not fully mastered the use of the tool, resulting in suboptimal implementation. Therefore, regular coaching by relevant officials is necessary to ensure the system's more effective use and achieve maximum results.

The implementation of the Mobile Payment Online System (MPOS) to improve regional tax efficiency raises broader issues regarding the capacity of local governments to optimize tax revenue (17). The ability of local governments to manage taxes, including entertainment, property, and restaurant taxes, significantly determines a region's level of fiscal independence. Although the MPOS system offers a modern solution for tax recording and reporting, its effectiveness still depends on infrastructure readiness, taxpayer awareness, and policies that support its comprehensive implementation.

This research is highly significant because technological innovations, such as the implementation of the MPOS system, have significant potential to improve the effectiveness and efficiency of regional tax collection, particularly restaurant taxes. With the MPOS system, the tax reporting and collection process becomes more systematic, accurate, and transparent, thus contributing to increased regional revenue and more optimal financial management. This study aims to analyze the impact of MPOS implementation on tax performance in Merangin Regency and develop data-based recommendations to support further policy and strategy development. The results of this study are expected to serve as a reference for other regions wishing to implement similar systems, encourage modernization of tax administration, and improve the quality of public services..

RESEARCH METHOD

This study employed a qualitative approach to gain a deeper understanding of the implementation of the Mobile Point of Sale (MPOS) system in Merangin Regency. This approach was chosen to explore the experiences, perceptions, and challenges faced in implementing MPOS. Qualitative research focuses on understanding the meanings and contexts of phenomena (18), allowing for a comprehensive examination of the factors influencing MPOS effectiveness. Data were collected through a combination of interviews, observations, and document reviews. This multi-faceted approach provided a richer and more nuanced picture of the MPOS implementation process. The sample consisted of individuals selected using purposive sampling, which targets individuals with specific knowledge and experience relevant to the study. This technique was deemed appropriate as it ensured the inclusion of informants who have in-depth insights into the MPOS implementation, such as system users, policymakers, and other stakeholders involved in the process (19) Interviews were conducted with key stakeholders, including government officials responsible for the system's development and business owners who utilize the MPOS system. These interviews aimed to capture their perspectives on the effectiveness of MPOS and identify the challenges they face.

Additionally, structured observations were performed to investigate real-time interactions between users and the system, the dynamics of the transaction process, and to identify potential obstacles in the field. Observational data complemented the interview findings, offering insights into the operational aspects of MPOS implementation. To formulate a strategic approach for enhancing the effectiveness of MPOS, a SWOT analysis was conducted. This analysis aimed to identify internal and external factors influencing MPOS implementation and to develop strategies based on the analysis results. The SWOT analysis involved evaluating strengths, weaknesses, opportunities, and threats related to the MPOS system, providing a structured framework for understanding the organizational performance and external environment.

In summary, this study's methodology combined qualitative data collection techniques with strategic analysis to provide a comprehensive understanding of the MPOS implementation in Merangin Regency, highlighting both the internal capabilities and external challenges faced by the regional tax collection system.

RESULT AND DISCUSSION

a. Taxpayers in Merangin Regency

In an effort to encourage increased Regional Original Revenue (PAD), the Merangin Regency Government has positioned the Regional Tax Management Agency (BPPRD) as the spearhead in implementing regional tax collection functions. This institution plays a crucial role in designing, managing, and optimizing revenue from various types of taxes under the authority of the regional government. One crucial element in this process is the active involvement of taxpayers (WP), both individuals and legal entities, who are legally obligated to pay taxes in accordance with the taxable object and applicable regional regulations. The following is a summary of data on restaurant tax MPOS users in Merangin Regency.

Table 1. MPOS Users in Merangin Regency

No	Bussines Name	Year 2023		
		Restauran	Totally	Status
1	Rumah Makan Perentak	1.186.250	Moved to Boci Bang Rei	
2	Rumah Makan Pusako	1.304.600	Inactive	
3	Rumah Makan Sudi Mampir	1.252.650	Inactive	
4	Rumah Makan Al Barokah	10.177.800	Active	
5	Rumah Makan Valencia	1.713.600	Inactive	
6	Rumah Makan Dendeng Batokok	2.581.500	Active	
7	Rumah Makan Nasi Kapau Uni Rina		Closed	
8	Rumah Makan Anugerah	6.728.700	Active	
9	Rumah Makan Sinar Tomyam	TUTUP	Closed Moved to Sambal Ijo Restaurant	
10	Rumah Makan Sederhana Kito		Closed	
11	Rumah Makan Roda Baru	1.312.500	Inactive	
12	Rumah Makan Hidayah	1.594.000	Active	
13	Rumah Makan Palanta Sutan	3.460.035	Active	
	Resto Dan Café		Active	
14	Amazy Family Resto	231.043.333	Active	
15	Mr. Chicken	30.241.300	Active	
16	Dendeng Batokok Susilawati	44.998.150	Active	
17	Warung Monggo	44.110.800	Active	
18	Keeno Café	14.242.700	Active	
	Bakso Dan Mie Ayam		Active	
19	Bakso Jempol	3.602.100	Inactive	
20	Mr. Bakso	7.932.200	Active	
21	Cwimie Malang	TUTUP	Active	
22	Bakso Gm	1.650.000	Moved to Tombo Tresno	
23	Bakso Solo Berseri	1.181.250	Inactive	
24	Mie Ayam Bakso Idola	9.983.300	Inactive	
25	Mie Ayam Ceker Dua Saudara	4.130.000	Active	

No	Bussines Name	Year 2023		
		Resturan	Totally	Status
	Hotel			Inactive
26	Hotel Annisa Bangko			Active
27	Hotel Setia Makmur			Active
28	Family Inn Hotel			Active
29	Hotel Royal			Moved to Boci Bang Rei
30	Rm. Kadieu	8.645.600		Active
31	Stay With Me Café	3.848.661		Not active
32	Sweet Inside	22.511.080		Active
33	Rm. Sambal Ijo	54.624.595		Active
34	Tombo Tresno	6.365.200		Active
35	Boci Bang Rei	1.993.999		Transfer From Perentak

Sumber: BPPRD Kabupaten Merangin

The Merangin Regency Regional Tax and Retribution Management Agency (BPPRD) support the Regent in managing regional revenue by implementing assistance tasks and formulating technical policies. Its functions include providing technical support and guidance on revenue-related government affairs, monitoring revenue management functions, and carrying out additional tasks as directed by the Regent. The BPPRD also holds strategic authorities such as preparing plans and policies for regional revenue, conducting research on tax and levy objects, developing technical policies and operational programs, managing revenue collection, optimizing regional revenue, and supervising budget use in compliance with applicable laws.

1. Interview Results

Interviews conducted with employees of the Merangin Regency Regional Tax and Retribution Management Agency (BPPRD), who are directly involved in the implementation of the MPOS and Taxpayer Identification System, provided valuable insights into the system's effectiveness and challenges.

a. Interview with Siti Aminah, BPPRD

Siti Aminah highlighted that the MPOS system significantly supports regional tax collection policies, particularly for restaurant taxes. She stated, "If businesses fully utilize the MPOS system, tax revenue from this sector could increase substantially." However, she noted that not all targeted taxpayers are using MPOS as expected. Some businesses lack understanding or technical readiness to operate the system. She assessed user satisfaction by monitoring the level of active usage and complaints, indicating, "If the tool is rarely used or not used at all, this will be an important note for my team."

Siti further emphasized the need for intensive supervision, saying, "This supervision is crucial to ensure that any technical issues that arise can be promptly identified and addressed." She observed a tangible benefit in reduced workloads for field officers due to real-time monitoring of transaction data, stating, "Since the MPOS system was implemented, there has been a visible increase in tax revenue, particularly from the restaurant sector."

b. Interview with Mr. Supianto, Head of Collection and Withdrawal

Mr. Supianto expressed that the utilization of MPOS has not been optimal, stating, "The implementation of the MPOS system still faces challenges, particularly in reaching all registered

taxpayers." He acknowledged that while some taxpayers use MPOS according to procedures, many do not. He noted, "Taxpayers who have not utilized MPOS to its full potential are generally those who continue to use their own recording tools."

Regarding satisfaction, he explained, "Taxpayer satisfaction is assessed using two approaches: the increase in tax revenue and the minimal number of complaints submitted by users." He believes that MPOS has great potential but requires increased outreach and monitoring to maximize results.

c. Interview with Dini Kartika, Staff of the BPPRD

Dini Kartika noted that the implementation of MPOS still faces challenges, stating, "Many users still have not utilized this tool optimally." She mentioned efforts to encourage compliance through a reward-based approach: "One effort is to provide rewards to taxpayers who demonstrate the highest tax revenue through the use of MPOS." Additionally, she emphasized the importance of responsive service, saying, "Handling complaints in a solution-oriented manner is expected to create a positive experience."

Dini also pointed out technical issues faced by users: "Many taxpayers reported that the MPOS devices frequently experience technical problems, such as slow system responses." This highlights the need for better equipment and training.

d. Interview with Abila Patoni, Collection Staff

Abila Patoni discussed the strategic deployment of MPOS in busy business areas to maximize tax collection. However, she noted, "Many lack a thorough understanding of their tax obligations, including how the MPOS system can help streamline the process." Resistance from some taxpayers was also mentioned: "Some express objections or disagreement with the mandatory use of the MPOS system." To address these challenges, Abila emphasized, "Collection officers must be patient and communicative," highlighting the need for informative approaches to ensure acceptance of the system.

e. Interview with Agus, Taxpayer

Agus, a representative from Warung Makan Monggo, shared his experience: "MPOS simplifies tax reporting obligations, which were previously performed manually and were time-consuming." However, he identified technical challenges, stating, "Unstable internet connections and sometimes unresponsive device performance make MPOS transactions less smooth." He acknowledged that while MPOS is practical, "the system's full benefits have not yet been fully realized due to limited features and technical readiness."

Overall, the interviews reveal that while the MPOS system has the potential to improve regional tax management, various challenges need to be addressed, including user education, technical support, and overcoming resistance to new technology.

1. SWOT Analysis Results

To improve the effectiveness of the MPOS implementation in the regional tax collection system in Merangin Regency, a strategic analysis is necessary to identify the strengths, weaknesses, opportunities, and threats faced. The SWOT (Strengths, Weaknesses, Opportunities, and Threats) approach is used to develop a realistic and implementable strategy, taking into account actual

conditions on the ground based on interviews, observations, and document studies of the Regional Development Planning Agency (BPPRD).

The SWOT analysis is used as a tool to assess various aspects influencing tax revenue growth, including strengths, weaknesses, opportunities, and threats (20). For ease of understanding, the results of this analysis are presented in tabular form to provide a more structured depiction of the conditions affecting organizational performance. In the quantitative SWOT approach, each element is assigned a specific weight and score based on its level of influence (21). The weights are assigned so that the total reaches one, while scores are assigned according to the relative importance of each factor. Through this method, research on regional taxes can objectively and measurably evaluate the extent to which each factor contributes to increasing regional revenue.

Based on the analysis of previously identified internal and external conditions, a strategy matrix can be compiled containing internal and external factors, complete with weights, ratings, and scores for each factor. The process of determining these weights, ratings, and scores is based on evaluation results from questionnaires distributed to several parties deemed competent or with an in-depth understanding of government policies to improve management effectiveness. The following section presents the assessment results in the form of a strategy matrix compiled from the responses received.

Table 2. IFAS Matrix

(Strengths)	weight	Score	Weighted Score
1 Availability of adequate human resources (HR) for MPOS implementation.	0,30	4	1,2
2 Facilities and infrastructure that support the use of the MPOS system.	0,25	3	0,75
3 Strong organizational commitment to MPOS implementation.	0,25	3	0,75
4 Effective work programs to support MPOS implementation objectives.	0,20	3	0,6
Jumlah Bobot			3,3
(Weakness)	weight	Score	Weighted Score
1 There are still limitations in competency and skills in operating MPOS.	0,30	3	0,9
2 The data used in the MPOS system does not fully reflect its real potential.	0,25	3	0,75
3 Public services have not been optimal since the implementation of MPOS.	0,25	2	0,5
4 Administrative barriers continue to hamper MPOS implementation.	0,20	2	0,4
Jumlah Bobot			2,55

IFAS Strengths – Weaknesses Score = 3,3 – 2,55 = 0,75

Table 3. EFAS Matrix

	<i>Opportunity</i>	weight	Score	Weighted Score
1	Regulatory support, such as Regent Regulation No. 76 of 2018, which supports electronic recording of taxpayer reporting data, and Merangin Regent Regulation No. 112 of 2019 concerning the Online System for the Administration of Regional Taxes and Levies, has the potential to support the implementation of the MPOS.	0,3	3	0,9
2	Technological developments can improve the efficiency and effectiveness of regional tax management through the MPOS.	0,25	3	0,75
3	Political objectives aligned with the implementation of the MPOS provide room for program sustainability.	0,2	3	0,6
4	The number of registered taxpayers has increased since the implementation of the MPOS.	0,25	3	0,75
Jumlah Bobot				3
	<i>(Threats)</i>	weight	Score	Weighted Score
1	Public understanding of the obligation to pay taxes remains low.	0,30	3	0,9
2	Economic instability can impact tax revenues through the MPOS.	0,25	3	0,75
3	Distrust of the tax system persists, which can hinder the effectiveness of the MPOS.	0,25	3	0,75
4	Public expectations for better service can pose a challenge to the implementation of the MPOS.	0,20	4	0,8
Jumlah Bobot				3,2

Based on the SWOT matrix calculation for the strategy to improve the implementation of the MPOS in Merangin Regency, the weighted strengths score was 3.3, while the weaknesses scored 2.55. This means the difference in the Internal Factor Analysis Summary (IFAS) matrix is +0.75, indicating that internally, the local government has more strengths than weaknesses in supporting the implementation of the MPOS. The most prominent key strength is the availability of adequate human resources (HR), with a weighting of 0.3 and a weighted score of 1.2. This reflects the readiness of the apparatus in terms of both quantity and basic skills to operate the electronic regional tax system. Furthermore, organizational commitment and infrastructure support are also significant supporting factors, although weaknesses such as limited technical competency and administrative issues remain, slowing the implementation process in the field. Meanwhile, the external factor analysis yielded a weighted opportunity score of 3.00, derived from regional regulatory support, information technology developments, and the increasing number of taxpayers. However, threats were also identified with a weighted score of 3.2, resulting in a difference of -0.2 in the External Factor Analysis Summary (EFAS). This indicates that external factors present more challenges than opportunities. The most prominent threats stem from the public's low level of understanding of tax obligations and the distrust of the new system, which can hinder the effective use of the MPOS. This indicates the need for a

strategy to improve tax literacy through a more extensive and educational communication approach, both through social media and direct community outreach programs. Overall, the MPOS implementation in Merangin Regency can be considered quite strong internally, but still faces serious challenges from external factors. Therefore, future development strategies should maximize internal strengths to address various external threats, such as through increased technical training for tax officials and optimized public communication to increase taxpayer trust in the system.

1. Implementation of MPOS in Regional Tax Collection in Merangin Regency

The implementation of MPOS by the Merangin Regency Regional Revenue and Expenditure Management Agency (BPPRD) is a strategic step to improve the accuracy, efficiency, and transparency of Regional Tax collection, particularly in the restaurant sector. MPOS is designed as a digital transaction recording tool directly integrated with the BPPRD system. Based on an interview with the Head of BPPRD, Siti Aminah, the use of MPOS has had a positive impact on the transaction reporting and recording process. This is supported by statements from several business owners, such as Agus from Warung Makan Monggo, who stated that MPOS simplifies daily transaction recording and minimizes reporting errors. The effectiveness of MPOS implementation remains uneven. Based on field observations and statements from the Head of Collection and Write-Off, Supianto, some businesses still do not operate MPOS optimally. Some record transactions manually first and then enter them into MPOS. This practice clearly contradicts the principle of real-time reporting, the primary objective of MPOS. Thus, in general, the effectiveness of MPOS implementation in Merangin Regency is not yet fully optimal and remains partial. On the one hand, this system has been successfully used by some taxpayers, but on the other hand, there are still limitations in terms of understanding, consistent use, and technical readiness.

2. Barriers and Efforts to Implement MPOS in Merangin Regency

During its implementation, various obstacles were faced by both the local government and businesses. These obstacles can be categorized into two aspects: technical and non-technical. Technical obstacles include device and network issues. Some users, such as Yusuf from Sweet Inside Café, complained that the MPOS device was sometimes unresponsive and was hampered by unstable internet connections. This problem became more serious during peak operating hours, which are crucial for recording transactions. Non-technical obstacles relate to the level of digital literacy and business actors' acceptance of the new system. Not all taxpayers feel comfortable using digital technology to record transactions. Abila Patoni, a field officer at the Regional Revenue Agency (BPPRD), stated that some businesses even refused to use MPOS, citing unfamiliarity or perceived hassle. In the face of these various obstacles, the BPPRD (Regional Tax Office) has not remained silent. Efforts include a persuasive approach, direct assistance, and technical training. As explained by Supianto, the persuasive approach involves visiting taxpayers and explaining the benefits and importance of using MPOS. Furthermore, the BPPRD also maintains a communication channel through its complaint service in case of technical issues.

3. For MPOS implementation to be more optimal and equitable, several strategies need to be implemented by the regional government, particularly the Merangin Regency Regional Tax and Revenue Agency (BPPRD). First, a strategy to improve digital literacy among business actors. The regional government can conduct regular training and technical counseling for all taxpayers, especially small and medium-sized business owners, to ensure they understand how to use MPOS correctly and confidently. Second, improving the quality of supporting infrastructure. The availability of a stable internet network is a key requirement for the success of this system. The regional government needs to collaborate with telecommunications service providers to ensure connectivity in both central and suburban areas. Third, an incentive system for compliant taxpayers is needed. Providing awards or

fiscal incentives to businesses that consistently use MPOS optimally can provide additional motivation to increase its use. Fourth, optimizing the monitoring and evaluation function. The BPPRD can establish a team to periodically monitor MPOS usage and issue administrative warnings to users found not using the tool according to regulations. Fifth, developing a more user-friendly MPOS system. The MPOS software and interface must be developed to be easier to use by businesses of various educational backgrounds and ages. The future implementation of MPOS is expected to be more effective and contribute significantly to increasing local revenue (PAD) from the tax sector. The analysis shows that the MPOS development strategy must focus on an aggressive and adaptive approach. Local governments have strong internal potential to expand and deepen MPOS implementation, but need to anticipate external challenges through increased education, system improvements, and strengthened public communication. Selecting SO and ST strategies can be a priority in the short to medium term, while WO and WT strategies can be part of long-term structural improvements.

Based on the SWOT analysis of MPOS implementation in Merangin Regency, it appears that the organization possesses key strengths in the availability of adequate human resources, infrastructure support, and strong organizational commitment. These are crucial assets for implementing a technology-based system. However, weaknesses remain, such as limited operator skills in operating MPOS and suboptimal service delivery after implementation. Based on the SWOT analysis results, which indicate the strategy's position in Quadrant II, the most relevant approach to develop is a Strengths–Threats (S–T) strategy. This strategy aims to leverage internal strengths to address various external challenges or threats. In the context of MPOS implementation in Merangin Regency, strengths such as the availability of supporting infrastructure, the local government's commitment to increasing tax revenue, and the availability of trained human resources can be maximized to overcome obstacles such as low technological literacy among taxpayers, technical glitches with devices, and unstable internet networks.

A possible approach is to improve the quality of service and assistance for taxpayers, particularly in strategic locations such as business centers and markets. Furthermore, strengthening the technical service function, providing direct assistance when technical problems occur, and improving persuasive and informative communication to users are also crucial to reducing resistance to MPOS use.

A Weakness–Threats (W–T) strategy also needs to be implemented simultaneously to address remaining internal weaknesses, such as limited operator understanding, suboptimal follow-up training, and the lack of comprehensive system socialization. Improvement steps can be taken through regular training, increasing the capacity of field officers, and strengthening the monitoring and evaluation system so that the MPOS implementation process can run more effectively.

CONCLUSION

The implementation of Machine Point of Sale (MPOS) in Merangin Regency has had a positive impact on increasing the effectiveness of regional tax collection, particularly in the restaurant and food service sector. However, its effectiveness has not been maximized because not all taxpayers consistently utilize this system. Obstacles to MPOS implementation include technical constraints such as unresponsive devices and suboptimal features, as well as non-technical constraints such as low understanding, awareness, and compliance of business actors in using MPOS. Based on a SWOT analysis, MPOS implementation has strengths in human resources and infrastructure, as well as opportunities from regulatory support and technological developments. The right strategy is to maximize these internal strengths to overcome obstacles and build taxpayer trust and compliance through improved technology-based services.

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