



**ANALYSIS OF SWOT-BASED EMPLOYEE PERFORMANCE
MEASUREMENT IN PUBLIC SERVICES AT SAMSAT GORONTALO CITY****Sri Intan Aprilia¹****Universitas Negeri Gorontalo, Gorontalo, Indonesia**
sri.intan.aprilia26@gmail.com**Lukman Pakaya²****Universitas Negeri Gorontalo, Gorontalo, Indonesia**
lukman.pakaya@ung.ac.id**Ayu Rakhma Wuryandini³****Universitas Negeri Gorontalo, Gorontalo, Indonesia**
ayurakhma@ung.ac.id

Abstract

This study aims to find out a SWOT analysis in measuring the performance of Gorontalo City SAMSAT employees in providing public services. The study used a quantitative approach with a sample of 39 service employees and 12 taxpayers. Data were collected through observation, interviews, documentation, and questionnaires, and analyzed using descriptive analysis, IFAS, EFAS, and SWOT. The results of the study show that both from the perspective of employees and taxpayers, the position of SAMSAT Gorontalo City is in Quadrant I (*Aggressive*), which reflects strong internal strength, large external opportunities, and a high level of taxpayer trust and satisfaction with service quality. The recommended strategies include optimizing service digitization, increasing human resource capacity, strengthening complaint mechanisms, and improving employees' technical competencies to realize effective, accountable, and sustainable public services.

Keywords: SWOT Analysis, Employee Performance, Public Service



INTRODUCTION

Good public service is a service that can meet service standards such as certainty of service time or the period of time required during the service process. Next is the accuracy or accuracy of the services provided to the community, in this case it means that the services provided are in accordance with what is requested by the community without any errors in the service products. Not only that, the discipline, politeness and friendliness of the service actors is also an assessment of the community related to the services provided, because the friendly and polite attitude shown will determine how the community assesses the services provided by the agency (Nihali et al., 2024).

Samsat is one of the public services in Gorontalo City, Samsat stands for One-Stop Manunggal Administration System. What services are available in Gorontalo city, namely STNK (annual) validation, STNK Extension (5 years), PKB/BBN-KB New Vehicle services, vehicle mutation services in/out of the province, vehicle mutation services entering/exiting between samsat districts/cities in the province, drive thru services, samsat delivery services, mobile samsat services, warkop samsat services, and others. Performance measurement is used to suppress undesirable behavior through feedback on work results, as well as as a basis for rewarding people who have achieved or exceeded preset goals (Manaf, 2022).

Research on employee performance and public service quality has been widely conducted using SWOT analysis to identify internal and external factors of the organization. Research by Mahadiansar (2024) The Yogyakarta City BKPSDM shows that employee competence and organizational support are the main strengths, while lack of innovation and administrative inefficiencies are the weaknesses of the organization. Dwiwarman (2024) using quantitative SWOT analysis through IFAS and EFAS matrix at the Cianjur Regency DPRD Secretariat and found that the growth strategy is the most appropriate strategy. Meanwhile, research Sri Ramla Dali, Ismet Sulila (2024) shows that bureaucratic behavior has a significant effect on the quality of public services at SAMSAT Gorontalo City. Research Noholo et al. (2025) also proves that quantitative SWOT analysis is effectively used in determining organizational strategies through IFAS and EFAS matrices. However, from some of these studies, there has been no study that specifically measures the performance of employees at SAMSAT Gorontalo City using quantitative SWOT analysis and relates it to the quality of public services. Therefore, this study was conducted to analyze internal and external factors that affect employee performance and their impact on the quality of public services at



SAMSAT Gorontalo City. Based on the results of research observations, there are several data obtained from the Gorontalo City Samsat office in the form of the results of the community satisfaction survey given, namely:

Table 1.1 Results of the Community Satisfaction Survey at SAMSAT Gorontalo City in 2024

No	Elements	IKM	Quality of Service
1	Requirements	3,55	A
2	System, Mechanism, and Procedure	3,43	B
3	Completion Time	3,39	B
4	Fees/Rates	3,21	B
5	Products, Specifications, and Service Type	3,41	B
6	Implementing Competencies	3,39	B
7	Implementing Behavior	3,44	B
8	Facilities and Infrastructure	3,74	A
9	Handling Complaints, Suggestions, and Feedback	3,43	B

Source; UPTD P3D Samsat Gorontalo City 2025

Overall, the results of this SKM show that the quality of service at Samsat Gorontalo City is at a fairly good level, with some elements reaching the service quality category A and most other elements being in category B. Later, the researcher found that based on Google reviews at the Gorontalo City SAMSAT office, there are still complaints from the public about the performance of Gorontalo City SAMSAT employees. It was found that the community often experiences obstacles in the form of long waiting times, absence of officers at the counter, network problems and system disruptions that often experience errors, thus interfering with the performance of employees in serving taxpayers. Based on these problems, the researcher is interested in the need to measure and evaluate the performance of Gorontalo City SAMSAT employees systematically and objectively. One of the strategic approaches that can be used to evaluate and improve employee performance in the public service sector is a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis.

Problem Formulation

What is the SWOT analysis in measuring the performance of Gorontalo City SAMSAT employees in providing public services to the community?

**Research Objectives**

To find out the SWOT analysis in measuring the performance of Gorontalo City SAMSAT employees in providing public services.

LITERATURE REVIEW**Management Accounting**

Management Accounting (Management Accounting) is the process of identifying, measuring, accumulating, preparing, analyzing, interpreting and communicating economic events used by management (people in charge of the company's operations) to carry out planning (Planning) Control (Controlling), Decision-making (Decision-making) and performance appraisal of the organization or company (Cardinal, 2014).

Performance Measurement

The performance measurement system in public sector organizations can be a tool for controlling the organization because it establishes a system of rewards and punishments. The basis for performance measurement in public sector organizations is as a form of organizational accountability to the public and helps improve performance in government organizations and so that resource allocation is on target (Majid, 2019).

Strategy Planning

According to Majid (2019) The strategy formulation stage is an important stage in the management control process, because if there is an error in the formulation of the strategy, it will result in the wrong direction of the organization. In an organization, the first thing to do is to determine the direction and goals to be achieved. After the direction and goals are clear, then the strategy is prepared to achieve that direction and goal. Strategies and efforts are focused on achieving goals. Strategy formulation consists of 4 stages, namely:

- 1) Trendwacng.
- 2) SWOT analysis.
- 3) Envisioning.
- 4) Strategy selection.

SWOT Analysis

According to Fatimah (2020) SWOT analysis is an instrument to identify various factors that are systematically formed that are used to formulate company strategies. This analysis approach is based on logic that can maximize the power (Strengths) and opportunities (opportunities) while minimizing weakness



(Weaknesses) and threats (threats). In short, SWOT analysis can be applied by analyzing and sorting out things that affect the four factors. Thus, the results of the analysis can form a strategic planning based on the results of the analysis of the company's strategic factors (strengths, weaknesses, opportunities, and threats).

IFAS (Internal Factor Analysis Strategy) and EFAS (External Factor Analysis Strategy) Matrix

IFAS and EFAS matrices are used to evaluate factors Internal (strengths and weaknesses) and External (opportunities and threats) of a business in the context of SWOT analysis as the basis for the preparation of business development/sustainability strategies (Indri Murniawaty, Tri Wangiyanti, 2022). Rumengan et al. (2023) also states that IFAS and EFAS are integral parts of quantitative SWOT analysis, where weights and scores are used to determine the company's strategy quadrants in the SWOT Matrix. In a study by Sundari, Eko Riadi, Rinto Alexandro (2022), IFAS and EFAS are used to formulate beverage franchise strategies. They mentioned that SWOT should start with mapping internal and external factors before determining a strategy (SO, WO, ST, WT).

Table 2. 1 Compiling the IFAS & EFAS Matrix

No	Description	Weight	Rating	Score
1	Strength	-	-	-
2	Disadvantages	-	-	-
Total Value of Internal Factors				
3	Opportunities	-	-	-
4	Threats	-	-	-
Total Value of External Factors				

Sources: Rumengan et al. (2023)

Description:

- a. The description column is filled with strategic factors both internal and external that have been identified.
- b. The weights for each factor are given with a range of between 1.00 – 0.00 (from the most important to the least important).
- c. Rating from 1 to 4. For strength and opportunity, a value of 4 indicates a very large influence, while a value of 1 indicates a very small influence. In contrast, for weaknesses and threats, a value of 1 indicates the most significant

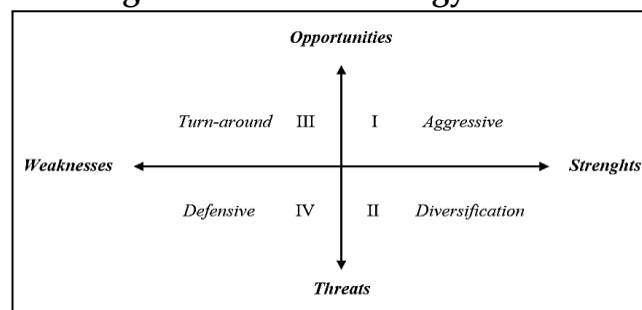
weakness or threat, while a value of 4 indicates a less significant weakness or threat.

- d. The total score of each factor is the result of multiplying between weight and rating.

Grand Strategy Matrix

In addition, a grand strategy matrix is also used to see what kind of strategy position will be implemented later.

Figure 2.1 Grand Strategy Matrix



Sources: (David, 2015)

Based on the image above, here is an explanation of each quadrant (Juliana Juliana & Rika Jarianti, 2020)

1. Quadrant I: Support an aggressive strategy because this quadrant is a very favorable situation. Companies have opportunities and strengths so that they can take advantage of existing opportunities. The strategy that must be applied in this condition is to support an aggressive strategy that is oriented towards growth.
2. Quadrant II: Supporting a diversification strategy means that despite the various threats, the company still has internal strengths. The strategy that must be implemented is to use power to take advantage of long-term opportunities by utilizing diversification strategies (product/market).
3. Quadrant III: Supporting a turn-around strategy is when the company faces a huge market opportunity, but on the other hand, the company faces some internal constraints/weaknesses. The focus of the company's strategy is to minimize the company's internal problems to seize better market opportunities.
4. Quadrant IV: Supporting a defensive strategy in this quadrant is a very unfavorable situation because in this quadrant the company faces various internal threats and weaknesses.



SWOT Matrix

A SWOT matrix is a strategy analysis tool used to match external factors, namely opportunities and threats, with internal factors, namely the strengths and weaknesses of an organization or company. This approach aims to produce four alternative strategies that can be implemented based on a combination of these factors (David, 2015); By E. E. Scott, 2023).

Table 2.2 SWOT Analysis Matrix

IFAS EFAS	Strengths (S)	Weaknesses (W)
	Determine 3-10 internal strength factors	Determine 3-10 internal weakness factors
Opportunities (O)	SO STRATEGY	WO STRATEGY
Determine 3-10 external opportunity factors	Create a strategy that uses power to capitalize on opportunities.	Create a strategy that minimizes weaknesses to capitalize on opportunities.
Treaths (T)	ST STRATEGY	WT STRATEGY
Determine 3-10 external threat factors	Create a strategy that uses power to counter threats.	Create a strategy that minimizes weaknesses and avoids threats.

Sources: Nainggolan et al. (2021)

The strategy includes (From E.J. Scott, 2023):

1. SO strategy, this strategy uses the internal strength of a business to take advantage of external opportunities.
2. The WO strategy aims to improve internal weaknesses by taking advantage of external opportunities.
3. ST strategy, this strategy uses the strength of the effort to avoid or reduce the impact of external threats.
4. The WT strategy, is a defensive tactic aimed at reducing internal weaknesses and avoiding external threats

RESEARCH METHOD

This research uses a quantitative approach based on the philosophy of positivism, used to research on certain populations or samples with data



collection techniques using research instruments, as well as quantitative or statistical data analysis with the aim of testing the hypothesis that has been determined (Scott, 2024). The population in this study is 45 employees consisting of employees of the Financial Agency, Jasa Raharja, BSG, and Police who work at the Gorontalo City SAMSAT Office, as well as 12 taxpayers. The sample consisted of 39 employees of the service section who were directly involved in the public service process and 12 taxpayers as respondents to measure the level of community satisfaction, while 6 employees of the personnel section were not used as a sample because they were not directly related to public services. The types of data used are primary data obtained through observation, interviews, documentation, and questionnaires, as well as secondary data obtained through literature studies and official agency documents.

Data Collection Techniques

The data collection technique in this study is carried out through four methods. First, observation, which is direct observation of the research object to understand the actual state of the variable being studied. Second, interviews, which are direct interactions with all parties related to reveal the facts that occur in the field. Third, documentation, which is the collection of data through existing documents or written records such as books, meeting minutes, diaries, and photographs as evidence that can be accounted for (Arifudin & Mayasari, 2021). Fourth, questionnaire, which is a set of questions or written statements given to respondents to measure ratings and weights using the Likert scale with five assessment categories, ranging from Very Unimportant (score 1) to Very Important (score 5).

Data Analysis Techniques

1. Descriptive Analysis

The data that has been collected is analyzed using a descriptive approach to formulate and interpret the existing data so as to provide a clear picture of the strengths, weaknesses, opportunities, and threats possessed by SAMSAT Gorontalo City (Arfianti, 2017).

2. Internal and External Analysis (IFAS and EFAS)

Internal and external analysis is carried out to identify strategic factors that affect the organization. The stages of analysis are as follows:



- 1) Identification of internal and external factors is carried out based on empirical field data to identify strengths and weaknesses (internal) as well as opportunities and threats (external).
- 2) The assessment of each factor was carried out through a questionnaire to the respondents using a scale of 1-4. For the variables of strength and opportunity, the pattern of influence is positive with the following conditions: 1 = very small positive influence, 2 = small positive influence, 3 = large positive influence, 4 = very large positive influence. For the weakness and threat variables, the influence pattern is negative with the following conditions: 1 = very large negative influence, 2 = large negative influence, 3 = small negative influence, 4 = very small negative influence (Arfianti, 2017).
- 3) Weighting is done on a scale of 0.0 (non-essential) to 1.0 (very important) using the following formula:

$$\text{Bobot} = \text{Penilaian} \div \text{Total Penilaian}$$

The total weight of each category = 1.00.

- 4) Ratings are carried out on a scale of 1 (poor) to 4 (Outstanding) to find out whether strategic factors have a positive impact (+) in the form of strengths and opportunities, or negative impacts (-) in the form of weaknesses and threats. Fifth, the multiplication between the weight and the rating results in a score for each factor which is then added up to obtain the total weighting score. This total value shows how an organization's strategy reacts to its strategic factors, which are summarized in the IFAS Matrix for internal factors and the EFAS Matrix for external factors (Arfianti, 2017).

3. SWOT Analysis

The SWOT analysis was conducted to design a development strategy based on the results of the IFAS and EFAS assessments by formulating four alternative strategies, namely the SO Strategy (utilizing strengths to seize opportunities), ST Strategy (using strengths to overcome threats), WO Strategy (utilizing opportunities by minimizing weaknesses), and WT Strategy (minimizing weaknesses while avoiding threats) external (Arfianti, 2017). Furthermore, the results of the difference between strength score minus weakness (X axis) and opportunity minus threat (Y axis) are plotted into a SWOT Analysis Diagram to determine the position of the organizational strategy quadrant, which is divided into Quadrant I (Aggressive), Quadrant II (Strategy Diversification), Quadrant III (Turn-Around), and Quadrant IV (Defensive) (David, 2015). A more concrete strategy mapping is then presented in Table 1 which maps the relationship between SO, ST, WO, and WT factors to produce applicable strategy



recommendations for improving employee performance in public services at SAMSAT Gorontalo City.

Table 3.1 SWOT Analysis Matrix

IFAS EFAS	Strengths (S)	Weaknesses (W)
	Determine 3-10 internal strength factors	Determine 3-10 internal weakness factors
Opportunities (O)	SO STRATEGY	WO STRATEGY
Determine 3-10 external opportunity factors	Create a strategy that uses power to capitalize on opportunities.	Create a strategy that minimizes weaknesses to capitalize on opportunities.
Treaths (T)	ST STRATEGY	WT STRATEGY
Determine 3-10 external threat factors	Create a strategy that uses power to counter threats.	Create a strategy that minimizes weaknesses and avoids threats.

Sources: Nainggolan et al. (2021)

RESULTS AND DISCUSSION

1. Overview of Research Locations

SAMSAT Gorontalo City which is located at Jl. Jend. Sudirman No. 6, Wumialo, Kota Tengah District, Gorontalo City, is an integrated public service unit that organizes the administration of motor vehicles through cooperation between the Indonesian National Police (Polri), the Regional Revenue Agency (Bapenda) of Gorontalo Province, and PT Jasa Raharja (Persero). As a public service agency, SAMSAT Gorontalo City has an important role in managing motor vehicle taxes which is one of the sources of regional revenue. In improving the quality of service to the community, SAMSAT Gorontalo City provides various innovative services such as mobile SAMSAT, drive thru, delivery, warkop services, and digital vehicle tax payments. Service activities that take place every day require employees to work effectively, efficiently, responsively, and accountably in serving the community. However, in its implementation, there are still several service obstacles such as the length of waiting time, the absence of officers at the counter, and the drive thru service that has not run optimally. This condition shows that employee performance measurement is very



important to evaluate the quality of public services and formulate a strategy to improve employee performance at SAMSAT Gorontalo City.

2. SWOT Analysis

Internal Strategy Factors (IFAS) and External (EFAS)

Table 4.1 Internal Strategy Factors Evaluation Matrix (IFAS) for Employees

No	Description	Weight	Rating	Score
	Total Strength/ Total of Strenghs			2,825
	Total Value of Internal Factors			
	Total of Weakness			2,091
	Difference of Total Strengths - Total Weaknesses (X)			0,734
	TOTAL IFAS/ Total of IFAS			4,916

Source: Primary Data in Sports in 2026

Based on Table 4.1, the total strength value of 2.825 is higher than the weakness of 2.091, which shows that SAMSAT Gorontalo City has strong internal conditions in supporting SWOT-based employee performance measurement in public services. The main strength can be seen in the understanding of service procedures and requirements, support for the ERI and Simamor systems, employee competence, timeliness of services, tariff compliance, completeness of infrastructure, and handling of public complaints, so as to support the creation of effective and efficient public services.

Table 4.2 Taxpayer's Internal Strategy Factors Evaluation Matrix (IFAS)

No	Description	Weight	Rating	Score
	Total Strength/ Total of Strenghs			2,835
	Total Value of Internal Factors			
	Total of Weakness			1,514
	Difference of Total Strengths - Total Weaknesses (X)			1,321
	TOTAL IFAS/ Total of IFAS			4,349

Source: Primary Data in Sports in 2026

Based on Table 4.2, the total strength value of 2.835 is higher than the weakness of 1.514, which shows that SAMSAT Gorontalo City has strong internal conditions from the perspective of taxpayers in supporting SWOT-based employee performance measurement. The main strength lies in the fast service



time and the attitude of officers who serve professionally, responsibly, and do not discriminate against taxpayers, so as to reflect fair and quality public services.

Table 4.3 External Strategy Factors Evaluation Matrix (EFAS) for Employees

No	Description	Weight	Rating	Score
	External Support			
	Total of Opportunity			2,85
	Total Threats/ Total of Threats			1,996
	Different of Total Opportunity - Total of Threats			0,854
	TOTAL EFAS/ Total of EFAS			4,846

Source: Primary Data in Sports in 2026

Based on Table 4.3, the total opportunity value of 2.85 is higher than the threat of 1.996, which shows that SAMSAT Gorontalo City has great external opportunities in improving employee performance in public services. The main opportunities include the digitization of service systems, the development of service innovations, the improvement of employee competencies, cross-agency cooperation, and the modernization of facilities and infrastructure. Meanwhile, the main threats come from digital system disruptions, such as system errors and network damage that can hinder the service process and reduce taxpayer satisfaction.

Table 4.4 Taxpayer's External Strategy Factors Evaluation Matrix (EFAS)

No	Description	Weight	Rating	Score
	External Support			
	Total of Opportunity			2,85
	Total Threats/ Total of Threats			1,92
	Different of Total Opportunity - Total of Threats			0,93
	TOTAL EFAS/ Total of EFAS			4,77

Source: Primary Data in Sports in 2026

Based on Table 4.4, the total opportunity value of 2.85 is higher than the threat of 1.92, which shows that SAMSAT Gorontalo City has a great opportunity in improving the quality of public services from the perspective of taxpayers. The main opportunities include the development of digital services, simplification of procedures, improving the competence of officers, transparency of information, and improving service facilities and infrastructure. Meanwhile, the main threat

comes from service system disruptions and slow follow-up of complaints which can reduce taxpayers' trust and satisfaction with the services of SAMSAT Gorontalo City.

3. Employee Grand Strategy Matrix

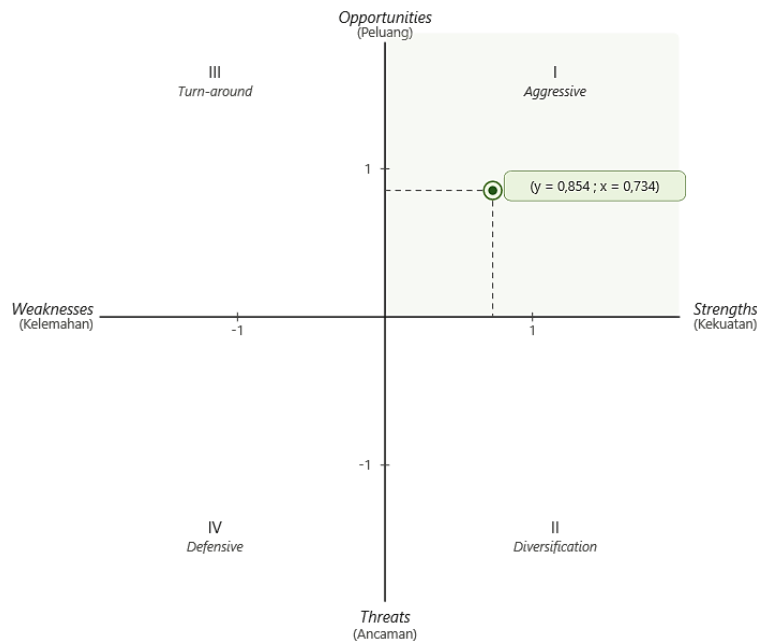


Figure 4.1 : Employee Grand Strategy Matrix

Source: Primary Data in Sports in 2026

After calculating the score on the employee IFAS Matrix in table 4.1 and the employee EFAS in table 4.3, the values of $x = 0.734$ (Total Strength - Total Weakness) and $y = 0.854$ (Total Opportunity - Total Threat Difference) were obtained. Both values have a positive value, so that the position of Gorontalo City SAMSAT from the perspective of employees is in Quadrant I (Aggressive/Aggressive). This means utilizing all the strengths that employees have to seize and maximize existing opportunities, so that the performance of public services at SAMSAT Gorontalo City can continue to be improved optimally and sustainably.

4. Taxpayer Grand Strategy Matrix

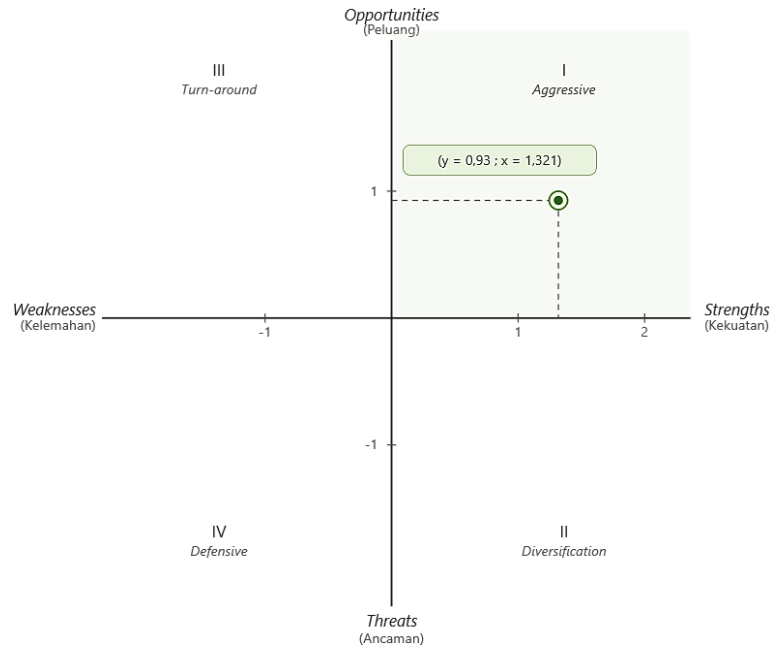


Figure 4.2 : Taxpayer Grand Strategy Matrix

Source: Primary Data in Sports in 2026

After calculating the score on the taxpayer's IFAS Matrix in table 4.2 and the taxpayer's EFAS in table 4.4, the values of $x = 1.321$ (Total Strength - Total Weakness) and $y = 0.93$ (Total Opportunity Difference - Total Threat) were obtained. Both values have a positive value, so that the position of Gorontalo City SAMSAT from the perspective of the Taxpayer is in Quadrant I (Aggressive/Aggressive). This position is even stronger than the Employee's perspective, showing that the Taxpayer assesses that the Gorontalo City SAMSAT has internal strengths that far exceed its weaknesses, as well as external opportunities that are greater than its threats. An aggressive strategy is very appropriate to be implemented, namely by continuing to utilize the satisfaction and trust of taxpayers as the main capital to improve the quality of employee performance and expand public service innovations at SAMSAT Gorontalo City in a sustainable manner.

Discussion

Based on the results of IFAS and EFAS analysis, SWOT-based employee performance measurement in public services at SAMSAT Gorontalo City is in Quadrant I, both from the perspective of Employees and Taxpayers. This position shows that the organization has dominant internal strength and is supported by



great external opportunities, so the right strategy to apply is an aggressive strategy (growth strategy). These strengths include the competence and professionalism of employees, the support of the ERI and Simamor systems, service efficiency, and adequate facilities and infrastructure. Meanwhile, opportunities that can be taken advantage of include digitization of services, human resource development, integration of systems between agencies, and increasing public satisfaction with public services.

The results of this study are in line with the theory of New Public Management (NPM) put forward by Hood (1991) which states that public sector reform needs to be carried out through the implementation of modern management that is more effective, efficient, professional, and oriented towards public satisfaction. According to (Eko Sudarmanto, Arin Tentrem Mawati et al., 2020), NPM emphasizes the importance of improving the performance of public organizations through the use of technology, service innovation, strengthening the competence of human resources, and orientation to community outcomes and needs. In the context of this study, the existence of SAMSAT Gorontalo City in Quadrant I shows that the organization has been able to utilize internal strengths and external opportunities to improve the quality of public services in accordance with NPM principles.

In addition, the results of this study are also relevant to the theory of Management Accounting put forward by Kardinal (2014), which explains that management accounting is the process of identifying, measuring, collecting, analyzing, interpreting, and communicating information used for planning, control, decision-making, and assessing organizational performance. The use of SWOT analysis through IFAS and EFAS matrices in this study produces strategic information that can be used by management to formulate policies and strategies to improve employee performance and quality of public services. The involvement of the perspective of Employees and Taxpayers also provides more comprehensive and objective information as a basis for managerial decision-making.

The findings of this study are in line with the research Mahadiansar (2024) which shows that organizations in Quadrant I SWOT need to implement progressive strategies through strengthening human resources, utilizing technology, and service innovation. However, this research has the advantage of integrating the perspectives of Employees and Taxpayers so as to result in more comprehensive and objective performance measurements. On the other hand, the results of this study are different from the study Noholo et al. (2025) who placed their organization in Quadrant III because internal weaknesses were more



dominant than strengths. This difference shows that the internal condition of SAMSAT Gorontalo City is relatively stronger so that it is better prepared to take advantage of external opportunities to improve the performance and quality of public services in a sustainable manner.

CONCLUSION

Based on the results of the research on SWOT-based employee performance measurement in public services at SAMSAT Gorontalo City, it was obtained that the analysis of IFAS and EFAS from the perspective of employees and taxpayers both placed SAMSAT Gorontalo City in Quadrant I (Aggressive). This shows that SAMSAT Gorontalo City has greater internal strengths and external opportunities than the weaknesses and threats faced, so that the condition of service performance is in the good category and has great potential to continue to be developed. From the perspective of taxpayers, the level of trust and satisfaction with service quality is also considered quite high, especially in the aspects of service accuracy, officer competence, and service transparency. The most appropriate strategy to be implemented is an aggressive strategy through optimizing service digitization, improving employee competence and professionalism, strengthening the complaint system, utilizing internal strength in dealing with service threats, and strengthening the technical system and employee discipline to improve the quality of effective, transparent, and sustainable public services. This research also shows that employee performance measurement will be more comprehensive if carried out not only from the internal perspective of employees, but also from the perspective of taxpayers as direct recipients of services, so that the resulting strategies become more objective and accountable.

Based on these results, it is suggested that the leadership of SAMSAT Gorontalo City continue to optimize the digitization of services through the use of the ERI and SIMAGOR systems, improve employee competencies through routine and structured training, and strengthen the digital complaint mechanism so that services are faster and more responsive. Employees are also expected to be able to maintain professionalism, integrity, and quality of service to the community. In addition, taxpayers are expected to actively participate in providing input on services through the available complaint system. Researchers are then advised to develop the research by adding the perspectives of other stakeholders and combining SWOT analysis with other methods such as the



Analytical Hierarchy Process (AHP) or Balance Scorecard so that the research results become more in-depth and measurable.

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