

## Comparison service quality of annual motor vehicle tax payment at SAMSAT Nganjuk Regency

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### ABSTRACT

This study aims to examine the differences in the quality of annual motor vehicle tax payment services at SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall. The sample in this study amounted to 200 people with each form of service taken 100 respondents using incidental sampling technique. Data analysis using Mann Whitney non-parametric statistical test with the help of SPSS 25 for windows programme. The results of this study indicate that there is a significant difference in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall with a significance value of 0.000 smaller than 0.05. The tendency of service quality is better at SAMSAT Corner Nganjuk Public Service Mall with a mean value of 126.56 compared to SAMSAT Featured Morning of 74.45.

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### 1. Introduction

Reports related to services in the tax sector still show considerable problems with a total of 711 reports of alleged maladministration by the Ombudsman of the Republic of Indonesia from 2016 to 2022. The reporting shows that the public considers the quality of service received is still not good. There are several reasons for complaints from service users to report these allegations including protracted delays of 1,456, not providing services of 1,242, and procedural irregularities of 780 (Ombudsman Republik Indonesia, 2022).

These problems indicate that the quality of service is not in accordance with what is needed by the community as service users, as according to Cronin & Taylor in (Dharmayanti, 2006) service performance (SERVPERF) is the performance of the service received by consumers themselves and assesses the quality of the service they actually feel. services in the tax sector should have good service quality because it is a sector that is large enough to contribute to state development.

In this regard, SAMSAT is one of the service provider agencies in the tax sector that has the authority to collect taxes on motor vehicle ownership. SAMSAT continues to provide service innovations to make it easier for people to access excellent and quality services. SAMSAT Nganjuk has innovated in providing services, especially annual motor vehicle tax payment services by opening various forms of services in the Nganjuk Regency area. One form of service innovation is SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall, both forms of SAMSAT have similarities both in terms of employees who both come from UPT PPD Nganjuk Regency, the equipment used to serve the same, the time given is clearly definite, the products produced are the same, the same SOP applies, and accountability is also the same.

However, public acceptance (perception) of the services provided at the two forms of SAMSAT is different, service users consider that SAMSAT Featured Morning is less good than SAMSAT Corner Nganjuk Public Service Mall. This statement can be proven by the existence of service user complaints on the social

media comment page of SAMSAT Nganjuk and the review page on Google Maps, which shows a lot of less than optimal service delivery felt by the community. As stated by (Kusuma, 2021) "The information is not clear, especially with the addition of online verification, it takes longer, usually paying taxes also at SAMSAT KOLAM online work at night, but today it is really full, registration is closed, at 6.30 parking lots, I'm tired of going to the samsat, just pay taxes online." Similarly, according to (Rayyan, 2022) said "The service is very much different from the old days, but unfortunately we have to pay for parking again even though when we pay the tax the subscription parking fee of Rp. 15,000 is already stated, the worse thing is that this parking fee is collected openly in the SAMSAT yard itself, and of course on several protocol roads around this beloved Nganjuk area." According to (Dito, 2022) said "The service is long, even though it is on weekdays not weekends, please make it an evaluation to improve its service to the community. Moreover, given a banner or flow for people who don't know or are first timers because when they ask the officer, the officer is ignorant and arrogant, that's all." Another problem was conveyed by (Wijoyo, 2023) who said "on Monday the annual tax service at the STUPA samsat is slow, if you don't get a seat you have to stand, it's hot, the queue is long, and the officers are ignorant and unfriendly. Please make an evaluation."

It can be said that the main service problems at SAMSAT Featured Morning are long queues, inadequate facilities, unclear payment flow, collection of parking fees that should be free of parking fees, and service officers who seem ignorant, arrogant, less friendly and less responsive, services that do not run consistently and are diverted to other forms of service. Service user acceptance is different at SAMSAT SAMSAT Corner Nganjuk Public Service Mall, which considers better service as evidenced by several comments on the Nganjuk Public Service Mall Google Maps page. According to (Suryanto, 2022) "Various public services are carried out here. Paying vehicle tax, PDAM, paying tickets etc. When paying vehicle tax earlier, the service was good, fast and there were not many queues." Other user acceptance such as according to (Febrianto, 2019) "Direct service, make SKCK, pay motorbike tax, etc." Based on this phenomenon, this study aims to examine how much difference there is in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall.

## 2. Research Method

This research uses a quantitative approach with a comparative nature. This research includes two groups (samples) that are not related or independent. The service quality variable in this study is based on the SERVPERF method using the dimensions of service quality measurement according to Parasuraman, et al. The theory of service quality presented there are five main dimensions of service quality including Reliability, Responsiveness, Assurance, Empathy, Physical Evidence (tangibles) (Tjiptono, 2019). The population in this study is infinite (not fixed) where the number of individuals in the population is not fixed because the researcher directly collects data when the service user finishes receiving the service provided. According to (Bungin, 2015) in nonprobability sample design, the withdrawal of the sample is not fully carried out using the law of probability, meaning that not all units of the population are in the population. using the law of probability, meaning that not all population units have the opportunity to be sampled. have the opportunity to be used as a research sample. According to (Zuriah, 2009) there are two kinds of populations based on the number of individuals who make up the set in the population, namely finite and infinite. The sample in this study totalled 200 respondents with 100 respondents each at the research location.

This study uses a Likert scale with four levels, namely the largest value of 4 points and the smallest of 1 point. According to (Hertanto, 2017) states that the modification to the Likert scale scale is intended to eliminate the weaknesses contained by the five scale such as avoiding neutral answers that have double meanings in providing unwanted decisions in the instrument. Data collection techniques include observation, questionnaires, interviews, documentation, and literature study. The questionnaire was first tested for validity with product moment correlation technique and reliability test with alpha technique. Data analysis used the Mann Whitney non-parametric statistical test with data that had been tested for normality Kolmogorov-Smirnov and Levene's homogeneity test which resulted in abnormal and homogeneous data. The hypothesis used in this study is comparative. According to (Sarjono, H., & Julianita, 2011) the error rate that is often used is the 1% error rate used for other than social research (which requires a higher level of rigour). commonly used is the 1% error rate used for other than social research (which requires a higher level of rigour). In addition to social research (which requires a higher level of rigour) the error rate is 5% or 10% for social research. The hypotheses in this study are  $H_0 =$  There is no significant difference in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall. Ha

= There is a significant difference in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall.

### 3. Results And Discussions

In this study, data were collected through several techniques, namely observation, questionnaires, interviews and documentation. After obtaining data from respondents, several tests were carried out. As for before distributing questionnaires to respondents, first testing the research instrument is carried out, namely the validity test and reliability test, after all the data from filling out the questionnaire is obtained, the normality test and homogeneity test are carried out to determine the use of the appropriate hypothesis test, the next step is hypothesis testing using the Mann Whitney non-parametric test, all of which use SPSS for Windows 25 tools.

#### Validity Test

According to Sugiyono (Sugiyono, 2017) valid and reliable instruments are an absolute requirement for obtaining valid research results. Reliable is an absolute requirement to get valid and reliable research results and reliable. According to (Widoyoko, 2017) the resulting significance value must be above or equal to 0.3 ( $r_{xy} \geq 0,3$ ). It can also be seen from the results of  $r_{table}$  with  $N = 30$  worth 0.361. Based on the results of testing the validity of the questionnaire with five dimensions and twenty-two indicators in the questionnaire, all statement items can be declared valid so that reliability testing can be continued.

**Table 1.** Validity test

Item	$r_{count}$	$r_{table}$ (5%) N=30	Criteria
1	0,363	0,361	Valid
2	0,389	0,361	Valid
3	0,446	0,361	Valid
4	0,396	0,361	Valid
5	0,573	0,361	Valid
6	0,397	0,361	Valid
7	0,375	0,361	Valid
8	0,412	0,361	Valid
9	0,710	0,361	Valid
10	0,495	0,361	Valid
11	0,735	0,361	Valid
12	0,443	0,361	Valid
13	0,613	0,361	Valid
14	0,640	0,361	Valid
15	0,630	0,361	Valid
16	0,552	0,361	Valid
17	0,521	0,361	Valid
18	0,411	0,361	Valid
19	0,539	0,361	Valid
20	0,452	0,361	Valid
21	0,552	0,361	Valid
22	0,673	0,361	Valid

#### Reliability Test

The criteria for testing reliability is that the resulting significance value must be more than 0.7 as according to (Widoyoko, 2017) an instrument can be said to be reliable if it has an alpha coefficient value of at least 0.7. The results of the reliability test on the questionnaire produced a value of 0.864 which can be declared reliable.

**Tabel 2.** Reliability test

Cronbach's Alpha	N of items	Description
0,864	22	Reliable

#### Normality Test

Before conducting parametric statistical tests, a normality test is carried out first to determine whether the data is normally distributed or not. According to (Priyatno, 2018) data normality is important because with normally distributed data, the data is considered to represent the population. According to (Ghozali, 2018) the normality test is a test conducted to test whether in the regression model, confounding or residual variables have a normal distribution. In the results of the normality test of two independent samples using the Kolmogorov-Smirnov test, namely SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall, the overall significance value is 0.000 except for the Tangible dimension, which is 0.026 and 0.003. It can be decided that the overall data is not normally distributed with a significance value below 0.05.

### Homogeneity Test

Homogeneity testing was conducted after normality testing on both independent data samples, namely SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall. According to (Hartati, A., Wuryandari, T., 2013) checking the assumption of homogeneity of variance was carried out using Levene's test. According to (Nuryadi, Astuti, T, D., Utami, E. S., Budiantara, 2017) homogeneity test is one of the statistical test procedures intended to show that two or more groups of sample data come from populations that have the same variance. The homogeneity test results show that there are two dimensions that have the same variance or characteristics (homogeneous), namely the Tangible dimension and the Emphaty dimension of 0.257 and 0.339. The other dimensions have a significance value of 0.000 which is below the significance level of 0.5 so that it can be decided that the majority of data does not have the same variance or homogeneous.

### Mann Whitney Test

The results of testing the classical assumptions of normality and homogeneity resulted in abnormal and inhomogeneous data so that the conditions for using parametric statistics could not be met. The alternative use of statistical tests then uses non-parametric tests that do not require the data to be normal and homogeneous. According to (Silalahi, 2018) The Mann Whitney test is a test to compare or contrast two independent or mutually independent population means from a homogeneous population. The mean rank value generated at the two SAMSATs has a value of 74.45 and 126.56 respectively with a total of 200 respondents (N) with each SAMSAT of 100 respondents.

**Table 3.** Ranks

	SAMSAT	N	Mean Rank	Sum of Ranks
Quality of Service	SAMSAT Featured Morning	100	74.45	7444.50
	SAMSAT Corner	100	126.56	12655.50
	Total	200		

The statistical test generated on the two independent data resulted in a  $Z_{count}$  value of -6.374 and a resulting significance value of 0.000. Referring to the data that has been generated based on these tests, it can be concluded that the  $Z_{count}$  value is greater than the  $Z_{table}$  value of -1.96, while the resulting significance value shows that it is less than 0.05. As according to (Dahlan, 2014) a very popular alpha value is 5% which is the conversion result of a statistical value of  $\pm 1.96$  on a normal curve, so it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted, there is a significant difference in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT SAMSAT Corner Nganjuk Public Service Mall.

**Table 4.** Test statistics

	Quality of Service
Mann-Whitney U	2394.500
Wilcoxon W	7444.500
Z	-6.374
Asymp. Sig. (2-tailed)	.000

According to (Sufren & Natanael, 2014) compare the mean rank value between two groups if there is a significant difference. The trend of better service user assessment of service quality is at SAMSAT Corner Nganjuk Public Service Mall with a mean rank value of 126.56 compared to service quality at SAMSAT Featured Morning with a mean rank value of 74.45.

**Table 5.** Recapitulation of mean ranks values

Dimensions	SAMSAT Featured	SAMSAT Corner Nganjuk Public
	Morning	Service Mall
Tangible	72.54	128.46
Reliability	95.20	105.80
Responsiveness	106.02	94.98
Assurance	89.85	111.16
Emphaty	81.13	119.87

Testing differences in service quality is also carried out on the dimensions of service quality. The results of testing each dimension show that there are three dimensions that have significant differences in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall, namely the dimensions of Tangible, Assurance, and Emphaty. The resulting  $Z_{count}$  values are -6.862, - 2.672, and -4.880, respectively, which are more than the  $Z_{table}$  value of -1.96, while the resulting significance values in the three dimensions that have significant differences in service quality are 0.000, 0.008 and 0.000, respectively, where the three resulting values are less than the significance value of 0.05 so that it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted. Two dimensions do not have significant differences in service quality, namely in the Reliability dimension and the Assurance dimension with the resulting significance value of 0.178 and 0.168 greater than the significance value of 0.05. The resulting  $Z_{count}$  values of -1.346 and -1.379 are smaller than the  $Z_{table}$  value of -1.96.

**Table 6** Recapitulation of statistical tests for each dimension

Dimensions	$Z_{count}$	Asymp.Sig
Tangible	-6.862	0.000
Reliability	-1.346	0.178
Responsiveness	-1.379	0.168
Assurance	-2.672	0.008
Emphaty	-4.880	0.000

In the results of hypothesis testing that has been carried out on the Tangible dimension has shown that there is a significant difference between the quality of annual motor vehicle tax payment services at SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall, this is reinforced by the findings in the field that in reality the assessment indicators used as a comparison between the two SAMSATs show differences, especially at SAMSAT Featured Morning where there is still a lack of access to sufficient seating for all service users (taxpayers) so that some of them stand outside the building and others sit below without any seats that should be provided to accommodate service users. Likewise, it can be seen that at SAMSAT Featured Morning there is a long queue so that it appears in Figure 1. that some service users are waiting outside the building in the hot sun. It is also seen that at SAMSAT Featured Morning there is a long queue so it appears in Figure 1. that some service users are waiting outside the building under the hot sun.

**Figure 1.** Documentation of service users (taxpayers) at SAMSAT Featured Morning not getting enough and adequate seating

Based on the results of hypothesis testing and observations at the research location, it can be concluded that in the Tangible dimension in general there are significant differences related to the main facilities in providing services at SAMSAT Featured Morning. There are still some facilities that are not yet available around the service place, namely complaint facilities such as suggestion boxes etc. Likewise, SAMSAT Corner Nganjuk Public Service Mall needs improvement in providing complaint facilities. In addition to these facilities, facilities related to seating, loudspeakers and air conditioning need to be improved to provide service user comfort by prioritising the SAMSAT Featured Morning which is the main location for annual motor vehicle tax payments in the Nganjuk urban area. There are still many service users who when queuing do not get a seat when the queue is long, thus forcing them to wait by standing and heating outside the service building.

The need for additional facilities for people with disabilities (special needs) such as handrails to get to the service counter and also facilities for wheelchairs, it is also necessary to improve the SAMSAT Corner Nganjuk Public Service Mall which has provided several facilities for people with disabilities and nonsmoking areas such as wheelchairs and sufficient waiting rooms. Parking facilities at SAMSAT Featured Morning also still have several parking attendants around the location, the need for commitment to completely free the area located at SAMSAT Featured Morning which is in the SAMSAT joint office environment as has been given to taxpayers (service users) who get a subscription-free parking card or sticker when making annual motor vehicle tax payments.



**Figure 2.** Documentation of queues on display and Diversion of services to SAMSAT Featured Morning to Mobile SAMSAT

In the Assurance dimension, statistical testing results in an alternative hypothesis being accepted, thus there is a significant difference, this is also reinforced by the results of the researcher's observations when carrying out the research, namely that there is a transfer of services that should be carried out at SAMSAT Featured Morning but transferred to Mobile SAMSAT so that people do not get access to good facilities. The conclusion that can be drawn in the comparison of the Assurance dimension at SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall is the need for increased discipline in enforcing operational hours or service opening hours.

At SAMSAT Featured Morning in particular in order to enforce a clear and definite service opening, researchers still find that the service opening hours are not in accordance with what should be at 08.00 WIB and sometimes do not open at all and are transferred to other forms of service such as Mobile SAMSAT which makes taxpayers not get good facilities when accessing services in Mobile SAMSAT because many service users are found sitting in front of the UPT office without any waiting chairs so that it seems very bad for a taxpayer who obeys paying taxes and should be served properly and optimally. Likewise, with SAMSAT Corner Nganjuk Public Service Mall to further improve discipline in opening services, sometimes there are already many service users waiting while employees are still not ready in place.

In the Emphaty dimension, it is necessary to increase more attention to each taxpayer (service user) such as asking how they are doing, asking for help and saying thank you after serving taxpayers (service users) so that service users feel fully cared for as provided in other private institution services. Likewise, a soft and impressed tone of voice is also very necessary to be a concern so that service users feel that the services

provided by employees are carried out in a friendly, polite and courteous manner both at SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall

#### 4. Conclusion

The results of overall data analysis show that Mann Whitney hypothesis testing obtained a significance value of 0.000 and a statistical value of  $Z_{\text{count}}$  of -6.374, with a significance value smaller than 0.05 and greater than the statistical value of  $Z_{\text{tabel}}$  -1.96 so it can be concluded that the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_0$ ) is rejected. There is a significant difference in the quality of annual motor vehicle tax payment services between SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall. The tendency of service quality is better at SAMSAT Corner Nganjuk Public Service Mall with a Mean Rank value of 126.56 than SAMSAT Featured Morning of 74.45. The need to improve facilities at SAMSAT Featured Morning in the form of adequate and adequate seating for all service users, supporting facilities for people with disabilities, non-smoking areas, means of complaint, air conditioning, loudspeakers to commitment in providing free parking fees around the service location so that service users can get good facilities. The need for accuracy in the implementation of operating hours at SAMSAT Featured Morning and SAMSAT Corner Nganjuk Public Service Mall, employee discipline in providing services is very important to pay further attention so that service users get certainty in getting services and time efficiency. In addition to this, especially at SAMSAT Featured Morning for more attention if there is a transfer of services to another form, please provide clear information to service users (taxpayers) and provide appropriate facilities at the time of the temporary transfer of services. It is also necessary to pay attention to personal attention to service users (taxpayers) such as giving thanks and full attention if service users ask for help with good attitude and delivery. Although the results show a significant difference in service quality between SAMSAT Unggulan Pagi and SAMSAT Corner Nganjuk Public Service Mall, you can further conduct a more in-depth research to find out what factors cause the difference. Identify factors that can support the improvement of service quality in both places. Use more comprehensive metrics to measure performance and service quality at SAMSAT Unggulan Pagi and SAMSAT Corner Nganjuk Public Service Mall. Investigate the level of customer satisfaction at both locations. Based on the results of data analysis and further research, develop a service development model that can help improve service quality at SAMSAT Unggulan Pagi. If possible, also compare service quality with SAMSAT or other similar institutions in other regions or areas to get a more comprehensive picture of service standards and potential areas of improvement. Do not only look at facilities and technical services, but also consider the overall user experience. If any changes or improvements are implemented based on the research results, conduct periodic evaluations to see the impact and effectiveness of the changes.

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