

DAFTAR PUSTAKA

- Aji, A. S. B. (2022). Membangun Chatbot Layanan Helpdesk Perpajakan KPP Pratama Jakarta Setiabudi Satu. *Sebatik*, 26(1), 194–201. <https://doi.org/10.46984/sebatik.v26i1.1916>
- Andrade, IM De, & Tumelero, C (2022). Increasing Customer Service Efficiency Through Artificial Intelligence Chatbot. *Revista de Gestão*, emerald.com, <https://doi.org/10.1108/REGE-07-2021-0120>
- Anshari, M., Almunawar, M. N., Lim, S. A., & Al-Mudimigh, A. (2022). Understanding Customer Experience in Chatbot Use: A Case Study in Public Sector Digital Transformation. *Government Information Quarterly*, 39(2), 101675. <https://doi.org/10.1016/j.giq.2022.101675>
- Arianty, F. (2023). Modernization of Tax Administration in DJP Online Service in Terms of Efficiency Principle (Issue Icevast). Atlantis Press SARL. https://doi.org/10.2991/978-2-38476-132-6_66
- Aslam, F. (2023). The Impact of Artificial Intelligence on Chatbot Technology: A Study on the Current Advancements and Leading Innovations. *European Journal of Technology*, 7(2), 62–72. <https://doi.org/10.47672/ejt.1561>
- Chen, Y., Gong, Z., Lu, X., & Tang, C. (2022). Classifying and Measuring The Service Quality of AI Chatbot in Frontline Service. *Journal of Business Research*, 146, 112965.
- Collier, J. E., Breazeale, M., & White, A. (2023). Predictive System Availability in Public Service Chatbots: An Empirical Assessment. *Journal of Service Research*, 26(1), 12–28. <https://doi.org/10.1177/10946705221131545>
- Creswell, J.W.(2014). Penelitian Kualitatif, Metode dan Teknik. Jakarta: Erlangga
- Dearing, J. W., & Cox, J. G. (2018). Diffusion of Innovations Theory, Principles, and Practice. *Health Affairs*, 37(2), 183–190. <https://doi.org/10.1377/hlthaff.2017.1104>
- Direktorat Jenderal Pajak. (2023). Cerita di Balik Reformasi Perpajakan : Reformasi Adalah Keniscayaan, Perubahan Adalah Kebutuhan.Jakarta:DJP
- Direktorat Jenderal Pajak. Website Resmi Direktorat Jenderal Pajak. <https://www.pajak.go.id>
- Direktorat Jenderal Pajak.(2023). Reformasi Administrasi Pajak dari Masa ke Masa.Jakarta:DJP
- Direktorat Jenderal Pajak.(2016).Peraturan Direktur Jenderal Pajak tentang Penyelenggara Pelayanan Pada Kantor Layanan Informasi dan Pengaduan Direktorat Jenderal Pajak (PER- 25/PJ/2016)
- Djafri, I. A., Damawati, I., Suharto, S., Satwika, I. G. A. R. P., & Rahmatullah, R. (2023). Utilization of Information and Communication Technology in the Tax Administration System to Increase Taxpayer Compliance. *Ilomata International Journal of Tax and Accounting*, 4(1), 14–25. <https://doi.org/10.52728/ijtc.v4i1.670>
- Dreyling, R., Koppel, T., Tammet, T., & Pappel, I. (2024). Challenges of Generative AI Chatbots in Public Services: An Integrative Review (SSRN

- Scholarly Paper No. 4850714). SSRN.
<https://doi.org/10.2139/ssrn.4850714>
- Dube, L. (2025). Chatbots: A Tool to Improve Public Service Delivery and Create Public Value
- Garza-Ulloa, J. (2024). Artificial Intelligence Generative vs. Predictive vs. Mixing AI. *American Journal of Business and Scientific Research (AJBSR)*, 2(2), 1-13. <https://ejournal.aibmp.org/AJBSR/article/view/178/150>
- Goodfellow, I., Bengio, Y., & Courville, A. (2016). Deep learning. *MIT Press*.
<https://www.deeplearningbook.org/>
- Google Cloud. Dasar-dasar Dialogflow ES. Google Cloud.
<https://cloud.google.com/dialogflow/es/docs/basics?hl=id>
- Hariguna, T., Ruangkanjanases, A. (2024). Assessing the impact of AI-chatbot service quality on user e-brand loyalty. *Journal of Retailing and Consumer Services*, 73, 103352.
- Head, B. W. (2016). Toward more "evidence-informed" policy making? *Public Administration Review*, 76(3), 472–484.
<https://doi.org/10.1111/puar.12475>
<https://doi.org/10.56127/jaman.v3i1.664>
- ICCA. Artificial intelligence di contact center: Kawan atau lawan?.
<https://icca.co.id/artificial-intelligence-di-contact-center-kawan-atau-lawan/>
- Janssen, M., & van der Voort, H. (2016). Adaptive governance: Towards a stable, accountable and responsive government. *Government Information Quarterly*, 33(1), 1–5. <https://doi.org/10.1016/j.giq.2016.02.003>
- Kementerian Keuangan RI. (2012). Peraturan Menteri Keuangan Republik Indonesia tentang Organisasi dan Tata Kerja Kantor Layanan Informasi dan Pengaduan Direktorat Jenderal Pajak (PMK Nomor 174/PMK.01/2012).
<https://jdih.kemenkeu.go.id/FullText/2012/174~PMK.01~2012Per.HTM>
- Kim, H., Lee, J., & Yoon, H. The success factors of government chatbots: An empirical study. *Government Information Quarterly*, 38(4), 101602.
- Lestari, S., Amroni, A., & Andrianti, A. (2024). Analisis kualitas layanan aplikasi BNI Mobile Banking dengan menggunakan metode Servqual. *Jurnal Komputer dan Komunikasi*, 5(2), 60–68.
- Li, H., & Yu, Y. (2021). What makes you continuously use chatbot services? *Telecommunications Policy*, 45(7).
- Liao, Q. V., Davis, M., Geyer, W., Muller, M., Shami, N. S., & Millen, D. R. (2023). What Can Conversational Agents Tell Us About Fulfillment in E-Government? *Journal of Service Research*, 26(2), 178–192.
<https://doi.org/10.1177/10946705221144729>
- Lin, H. H., & Hsieh, P. L. (2006). The role of technology readiness in customers' perception and adoption of self-service technologies. *International Journal of Service Industry Management*, 17(5), 497–517.
<https://doi.org/10.1108/09564230610689795>
- Mulgan, G., & Albury, D. (2003). Innovation in The Public Sector. *Cabinet Office, Public Management Reform*.

- Noy, S., Zhang, W., & Liang, P. (2024). ChatGPT at work: The impact of large language models on work and productivity. arXiv. <https://doi.org/10.48550/arXiv.2501.10715>
- Nugraha, R. (2023). Seminar Nasional Institut Stiami Beyond Automation: Unleashing the Future of Artificial Intelligence in Indonesian Tax Administration. 2017, 4–13. www.pajak.go.id
- OECD. (2022). Chatbots in Government: Driving Citizen Engagement. OECD Observatory of Public Sector Innovation. <https://oecd-opsi.org/publications/chatbots-in-government-driving-citizen-engagement>
- O'Reilly, T. (2023). The Next Generation of Artificial Intelligence: From Predictive to Generative Systems. *O'Reilly Media*.
- Pananrangi M, A. (2019). Inovasi Kebijakan Publik Dalam Perpektif Administrasi Publik. *Jurnal Meraja*, 2(3), 1–13.
- Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). SERVQUAL: A multiple-item scale for measuring consumer perceptions of service quality. *Journal of Retailing*, 64(1), 12–40.
- Rahmi, N, & Gangodawilage, D (2022). SWOT Analysis of Indonesian Tax Administration Innovation in the Digitalization Era. *Ilomata International Journal of Tax and Accounting*, [ilomata.org, https://www.ilomata.org/index.php/ijtc/article/view/423](https://www.ilomata.org/index.php/ijtc/article/view/423)
- Ririh, KR, Laili, N, Wicaksono, A, & ... (2020). Studi komparasi dan analisis swot pada implementasi kecerdasan buatan (Artificial Intelligence) di Indonesia. *J@ti Undip: Jurnal Teknik Industri*, [ejournal.undip.ac.id, https://ejournal.undip.ac.id/index.php/jgti/article/view/29183](https://ejournal.undip.ac.id/index.php/jgti/article/view/29183)
- Rohmani, E., Anugrah, A., Rizqiana, A., Sudibyo, D., Syahriyanti, D., Susriyati, I., Herarindri, I., Prihatiningsih, N., Yulita, R.A., Saputra, R., Pudjiastuti, S.B.T (2024). *Cerita Praktis Contact Center*. PT Telexindo Bizmart
- Russell, S. J., & Norvig, P. (2010). Artificial Intelligence: A Modern Approach. Prentice Hall
- Safitra, D. A., Muamarah, H. S., & Nugroho, R. (2023). Pilihan Layanan Multikanal Pengguna. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 12(2), 199–211. <https://doi.org/10.21831/nominal.v12i2.59070>
- Sánchez-Castillo, S., González-Bañales, Á., & Mendoza-Cerezo, P. (2022). Implementation of chatbots in the government sector. *Proceedings of the 7th International Conference on Smart City Applications*, 1–9. <https://doi.org/10.1145/3568791.3568844>
- Stoilova, E (2021). AI chatbots as a customer service and support tool: *The Journal of the Automated Economy*, [journal.robonomics.science, https://www.journal.robonomics.science/index.php/rj/article/view/21](https://www.journal.robonomics.science/index.php/rj/article/view/21)
- Sugiyono. 2011. *Memahami Penelitian Kualitatif*. Bandung: Alfabeta.
- Sugiyono. 2010. *Metode Penelitian Pendekatan Kuantitatif, Kualitatif, dan R & D*. Bandung: Alfabeta.
- Sukmawati, R. D., & Pratama, B. W. (2022). Penggunaan teknologi natural language processing dalam sistem chatbot untuk peningkatan layanan

- informasi administrasi publik. *Jurnal Teknologi dan Sistem Informasi*, 4(2), 103–110. <https://doi.org/10.5281/zenodo.7465822>
- Sururi, A. (2017). Inovasi Kebijakan Publik (Tinjauan Konseptual Dan Empiris). Sawala : Jurnal Administrasi Negara, 4(3). <https://doi.org/10.30656/sawala.v4i3.241>
- Swastiko, L., & Achmad Fauzi. (2023). Implementasi Teknologi Chatbot Pada Contact Center Kring Pajak 1500200: Dampak Terhadap Kapasitas Layanan. In *Jurnal Akuntansi dan Manajemen Bisnis* (Vol. 3, Issue 1, pp. 111–120).
- Tran, A Implications of chatbot implementation on consumer sentiment and expectations towards service quality in consumer services. *researchbank.swinburne.edu.au*.https://researchbank.swinburne.edu.au/file/494a7b42-0c2a-4388-a002-d8245eedb003/1/Anh_Tran_Thesis.pdf
- Weick, K. E. (1995). Sensemaking in organizations. *Sage Publications*.
- Zhang, L., & Lu, X. (2023). Chatbots or me? Consumers' switching between human agents and conversational agents. *Journal of Business Research*, 157, 113412. <https://doi.org/10.1016/j.jbusres.2023.113412>
- Zulkifly, Z. A., Brasit, N., Sabranjamil, M., Manajemen, D., Ekonomi, F., & Hasanuddin, U. (2023). Analisis Peningkatan Kualitas Layanan Mobile banking dengan Pendekatan Metode E-Servqual. 19(I), 61–79. <https://doi.org/10.26487/jbmi.v19i1.21337>