

The Effectiveness, User Perceptions and Innovation in Implementing the Customs Service System at International Airports: Efektivitas, Persepsi Pengguna dan Inovasi dalam Penerapan Sistem Layanan Kepabeanan di Bandara Internasional

Adi Kurniawan

Master Program of Public Administration, Universitas Pendidikan Nasional, Denpasar

Agus Fredy Maradona

Master Program of Public Administration, Universitas Pendidikan Nasional, Denpasar

General Background: The Directorate General of Customs and Excise (DJBC) plays a pivotal role in supervising the flow of goods through Indonesia's international airports. **Specific Background:** Efficient customs services are essential for national security, trade facilitation, and enhancing the international image of airports. **Knowledge Gap:** Despite DJBC's strategic role, limited research has explored the effectiveness of customs officers' performance and public perceptions at international terminals. **Aims:** This study aims to evaluate the effectiveness of DJBC officers in delivering services and to assess user perceptions as a basis for improving service quality and airport image reconstruction. **Results:** Utilizing a descriptive qualitative approach, data were gathered through observations and in-depth interviews with 11 respondents—five customs officers and six service users. The findings indicate that DJBC consistently executes its duties across planning, implementation, and reporting stages. However, user perceptions vary significantly, particularly regarding access to regulation updates, officer responsiveness, import duty transparency, and inter-agency coordination. **Novelty:** This study provides a grounded analysis of both institutional performance and user experiences at international arrival terminals, highlighting gaps in policy communication and coordination. **Implications:** The findings underscore the need for synchronized regulatory frameworks and public outreach initiatives to enhance policy clarity and service delivery at international airports.

Highlights:

- Evaluates DJBC officers' service effectiveness at international terminals.
- Highlights varied passenger perceptions and regulatory communication gaps.
- Recommends policy alignment and public outreach for service improvement.

Keywords: Duty Tariffs, Effectiveness, International Airport, User Perception, Public Service

Introduction

International airports in Indonesia are criticized for the inefficiency of customs service handling goods entering or leaving the customs territory, specifically passenger luggage. However, several passengers have expressed dissatisfaction with the lack of information provided regarding the limits of items that can be carried tax-free, as well as the varying approaches of officers in enforcing the rules. It led to a negative perception of a lack of transparency and unfairness in customs services at the airport. It aligns with the findings of Suwatno [1] that ineffective socialization methods and non-transparent charge setting can lead to dissatisfaction and poor perceptions of customs services. Recent cases have concerned imposing high import duty tariffs on educational [2] grants and imported personal items [3]. The arousal issues have resulted in a negative public perception of the Indonesian Directorate General of Customs and Excise (further mentioned as DJBC) performance. The officers' service is considered adequate if the service activity can impact public service provision for achieving service objectives and targets. The quality of service significantly affects the users' positive perception of the institution.

Regarding the ongoing customs service issues, it is essential to know how the efficacy and public perception of customs and excise services in the international airport's context—emphasized that the quality of customs and excise service at international airports affects the partially positive evaluation of the public. As customs and excise authority, the officers must ensure that goods from foreign countries have complied with the applicable laws and regulations. This aim is because customs safeguard national security [4]. This measure can be achieved by implementing selective customs inspections considering the risks inherent in the goods and the involved parties. In addition, this task is under the Regulation of the Minister of Finance No. 111 of 2023, in which the DJBC has four functions: 1) protecting the public from the circulation of dangerous and prohibited goods from foreign countries, 2) protecting domestic industries by controlling imported goods, and 3) as a trade facilitator—to reduce trade costs in ensuring fair market competition, and 4) as a revenue collector—to optimize state revenue by collecting the import or excise duties and taxes [5].

Effectiveness portrays the achievement level of the goals that have been planned in an organization. Mursyidah [6] found that a program can be considered effective if it meets the following indicators: 1) target accuracy—which is the extent to which participants align with the determined targets; 2) socialization—as a process of communicating a new culture to the public, 3) program objective—which is the conformity between the initial plan and actual outputs, 4) monitoring—which is an effort to know the positive impact after the program runs. According to Febianti and Choiriyah [7], six indicators may influence the effectiveness of an information technology system: system quality, information quality, service quality, usage, user satisfaction, and benefits.

In 2020, the Regional Office of the DJBC Riau effectively monitored the circulation of illegal cigarettes through socialization and field operations with the Indonesian Armed Forces and National Police. They also indirectly supervised its distribution and marketing by collecting written reports and plotting the objects to monitor them [8]. A study by Pautina et al. [9] supported that effective implementation relies on comprehensive planning. This process involves analyzing needs, setting goals, and identifying the required service types. Implementation follows by applying these arranged strategies. Supervision then monitors the implementation process to ensure it aligns with the initial plan while reporting serves as an outcome of the program.

This study expands on previous studies by evaluating customs officers' practices and exploring user perceptions at several international airports. The previous ones focused on specific aspects such as management [10], supervision practices [11][12], communication strategy in public services [13][14], and public perception at local airports [15][16]. The Braille keyboard case, for example, illustrated how miscommunication between parties (customs officers, importers, and logistic parties) can result in the inaccuracy of import duty tariffs, which in turn gives rise to negative public perceptions of the officers' performance from the related institutions.

Public perception represents a collective response or environmental knowledge derived from a

group of people interacting and collaborating due to their shared values, norms, practices, and procedures, which are essential for their collective well-being and functioning [17]. The more remarkable the ability of social media content to influence public perceptions, the more effective it is in communicating with the public [18]. The government's policies can act as stimuli that shape public perceptions, particularly among target audiences. Therefore, the government must communicate and promote its programs effectively to foster public understanding, which can generate positive responses as part of an effective communication process [19].

Public perceptions of good governance using social media as a public communication tool can be measured through accountability, transparency, and participation [20]. In implementing government policies, communication strategies must be both effective and efficient. Despite efforts to communicate government policies, implementation is often not optimal due to limited public understanding. Therefore, improving transparency and information disclosure is crucial, especially for complex policies. This institution should enhance its communication strategies to strengthen public relations. Hence, this study is intended to evaluate the effectiveness of customs officers' performance and to understand passenger perceptions to address concerns and differing opinions regarding the institution's reputation.

Method

This study used a descriptive qualitative research design to investigate the conditions of natural objects. In this approach, the researcher serves as the main instrument, and the study focuses on exploratory social phenomena [21]. In this case, it aims to assess the effectiveness of the DJBC services in international airports and users' perception of this institution. The subjects were selected purposively based on the determined characteristics. Five customs officers were selected based on their employment as customs inspectors in the international airport in Indonesia, administering IMEI administration and being involved in a supervision unit. To examine public perception of the customs service, researchers selected six passengers who had experienced the IMEI checking and paying import duties tariffs on their luggage. In addition, the international airport was chosen based on statistical data indicating the most significant number of airplane passengers [22]. Customs officers and service users come from the three largest international airports in Indonesia, namely Soekarno Hatta, Ngurah Rai and Juanda International Airport.

Researchers collected data through observation and in-depth interviews. During the observation phase, the respondents were asked to complete an observational form: planning, implementation, supervision, and reporting [23]. Subsequently, the researchers conducted semi-structured interviews with the customs officers, adopting four effectiveness indicators by Sekarini and Choiriyah : [24] program achievement, target accuracy, goal achievement, and program monitoring. The next stage is conducting unstructured interviews using public perception indicators adopted from Rahmanto, including public perceptions of social media usage, good governance implementation, accountability, transparency, and customs officer participation.

The data analysis begins by classifying data using predefined indicators using NVivo software, a procedure known as coding. The classified data is then analyzed following the study objectives. The results were signed as 'Data' and 'User'. Afterward, the researchers presented the results, connected them with the existing theories, and concluded it.

Results and Discussion

A. The Effectiveness of Directorate General of Customs and Excise Services in International Airports

1. Planning

In planning the services at international airports, the Directorate General of Customs and Excise (DJBC) refers to the regulation based on the Standard Operating Procedures (SOPs) of inspection and supervision. SOPs are standardized instructions for organizing institutional activities, ensuring compliance with laws and regulations for each personnel [25]. The public can access the SOPs through the official website, such as SOPs for Customs, Excise, and Tax services regarding importing and exporting goods transported by passengers from overseas and SOPs for IMEI registration services that passengers or importers carry. The initial planning stage begins with developing rules to ensure that the traffic of goods from foreign countries complies with the applicable prohibitions and restrictions. Reporting from the official websites (<https://beacukai.go.id/>), a range of public services are available at international airports, including inspection services for consignments, personal belongings of passengers, IMEI registration, rush handling, carrying cash or other payment methods, temporary imports, and others [26]. The following are the results of the prosecution findings from the work of customs and excise officers.



Figure 1. The Role of Directorate General of Customs and Excise

Officers work based on established rules to safeguard state revenue and prosecute customs and excise violations, including officers stationed at international airports. The officers' response during this duty can be read in Data 1.

Data 1 - The primary responsibilities of customs officers at international airports are providing services and supervising activities. The services provided at the airport include passenger services, specifically imported goods and information services. In terms of supervision, the airport serves as a gateway for goods, and thus, the commodities under supervision include both prohibited and restricted goods carried by passengers (Officers 1, 2, 4, 5).

Supervision provided to Customs and Excise service users is necessary for officers to ensure SOPs are implemented, and precise information is provided. As exemplified in the study of Maharani et al. , [27] the DJBC at Ngurah Rai Airport has properly supervised the export of prohibited and restricted goods. It prevents misunderstandings and facilitates effective communication between officers and passengers at international airports . In other words, socialization or training is scheduled for officers to become inspectors at international airports [28]. The officers receive

scheduled training sessions to enhance their roles and ensure precise interactions with passengers, as reflected in their views on supervision and communication at international airports (see Data 2).

Data 2 - *Before assuming their duties at the airport, officers must possess the necessary qualifications, including having completed examiner training, specifically an introduction to goods and training on narcotics. Also, socialization is conducted monthly in an office designated as PKP (Officers 1 and 2).*

In addition, the DJBC has developed a strategy for conveying messages that are aligned with socialization. For instance, the strategy for delivering messages in seminars, workshops, and talk shows differs from that employed for messages conveyed non-verbally through mass media, social media, and mobile applications. It enables customs officers to obtain information on new rules related to customs through the socialization provided by the local customs and excise office. It aligns with the response in Data 3.

Data 3 - *New rules typically appear on the 30th but may be dropped before. Officers undergo monthly training at PKP activities to socialize rules to passengers, and the office provides assistance and training (All Officers).*

An educational approach that provides the public a comprehensive understanding of customs regulations can be effectively employed using digital platforms and community counseling. Customs officers emphasize the importance of disseminating customs knowledge and warning passengers of non-compliance with established regulations.

At this stage, it can be inferred that the DJBC is involved in formulating service regulations based on inspection and supervisory procedures. The performance of customs officers has followed the established SOPs. Airport officers are scheduled for regular socialization or training sessions to ensure they know the updated regulations. Besides that, the public has also been informed about inspection and supervision through DJBC's social media channels. Passengers raise concerns about their privacy mainly due to their lack of awareness. Importing goods through international airports is closely related to the flow of passengers and tourists, a considerable sector in the state revenue. Also, it affects the development of countries' connections in terms of business and politics [29]. Hence, customs officers must be transparent and open to the public when delivering new policies and technology-related customs facilities. This measure is also to improve safety in airplane travel.

2. Implementation

Customs and Excise officers work 24 hours, divided into four shifts at the international arrival terminal. They ensure that customs service runs smoothly, from completing Electronic Customs Declarations (further mentioned as e-CD) to transporting passengers' goods. It is implemented following the customs inspection procedures at the international airport. The officers in Data 4 demonstrated their continuous efforts by sharing their roles and the challenges they encountered during each shift.

Data 4 - *The officer inspects a passenger's luggage based on the initial criteria from either the supervision or service units. The procedure entails the passenger being summoned to provide their identity and purpose for visiting Indonesia. After that, the officer requests permission to open the luggage. When the officer opened the suitcase, the passenger explained the contents. In this case, the officer has already identified the target item, explained the reason why the item must be checked, and examined the item in question (Officers 1 and 3).*

The e-CD can improve service quality, eliminate subjectivity, and control luggage documents in electronic form. When the officers find a mobile device imported from foreign countries, they apply the SOP for IMEI registration services for telecommunications devices. It means that officers explained customs procedures to the service users, as shown in their responses in Data 5 and 6.

Data 5 - *Officers must be humble when explaining to passengers why they are being checked. It helps passengers understand and allows the airport to run smoothly, with no misunderstandings (Officer 4).*

Data 6 - *Most services are information delivery for foreign passengers, with about 30% asking about Customs and Excise. The officer does the inspection selectively. The officers inspect based on the profiling stage if it must be conveyed. Next, the officers prioritize public service effectively (Officer 2).*

Data 5 and 6 show that inspections are needed at international airports. While inspections are critical in preventing smuggling activities such as illegal mobile phone sales, customs officers face obstacles in managing public services. It includes assisting passengers unfamiliar with or confused about the correct procedure. Data 7-9 demonstrate the obstacles officers encounter and how they address them.

Data 7 - *Passengers from different countries have different characteristics. Resistance is the most challenging obstacle, especially when the passengers firmly refuse to be interviewed during the inspection. Some passengers come from countries that are used to rules, so they understand when they are checked (Officer 4).*

Data 8 - *Resistance happens because they (passengers) know they have made mistakes (Officers 3 and 5).*

Data 9 - *The biggest challenge for officers is when the passengers do not understand the procedures (All Officers).*

During this implementation stage, the officer directs the filling of e-CD [30] for passenger transportation until the passenger leaves the customs area. The biggest challenge for customs officers is that passengers often lack sufficient information regarding the maximum luggage subject to import duties and the applicable tax rates. It is due to a lack of understanding of the rules governing this matter, as well as the involvement of other agencies, necessitating the alignment of policies with the relevant agencies. The hardest thing is when officers face passengers who refuse to be checked. With the implementation of e-CD, DJBC has made significant strides in improving efficiency, service quality, and legal compliance in the customs sector. Public education, infrastructure capacity building, and integration with other systems are vital in optimizing the future benefits of e-CD. Customs officers try to consistently remind about the importance of conveying knowledge about customs declarations to passengers and giving warnings about passenger behavior that does not follow established regulations. An educational approach can be implemented through activities such as campus visits, the use of websites, and counseling in the community. Through continuous efforts, e-CD can continue to grow as an effective solution in managing international passenger luggage and supporting digital transformation in Indonesia.

3. Supervision

To guarantee that all customs officers fulfill their duties effectively and align with applicable regulations. Officers must be held accountable for their actions and performance in ensuring their responsibilities. For instance, it entails administering state revenue for passenger luggage according to the provisions of goods value exceeding the USD500 exemption and registering mobile devices reported by passengers. Each customs officer has an annual contract to ensure they do their duties properly. In conducting public services at international airports, every activity is well-documented. To better understand how these measures are implemented, interviews with customs officers reveal critical insights into maintaining service standards, as demonstrated in Data 10.

Data 10 - *Supervisors can monitor customs officers at the airport with CCTV. It helps them assess performance and maintain a positive image in social media (All Officers).*

Data 10 emphasized that supervision has already been done by integrating technology. Alketbi and Sipos [31] discovered that integrating innovative technologies in airports can enhance operational efficiency, security, and passenger experience. Thus, customs officers must complete their tasks within the designated time frame. Target setting is an effective method to guarantee that officers' acts align with the organization's objectives. The goal-setting of the DJBC is precise, enabling officers to understand the specific outputs or results they want to achieve [32]. In this case, the supervision is done by the internal compliance unit, as stated by the officers in Data 11.

Data 11 - *The Internal Compliance Unit supervises customs officers and officials to ensure they do not violate procedures, and the regional office (vertical) is in charge of the customs office. This supervision guarantees that international airport business processes are conducted by SOPs (Officer 5).*

Monitoring affirms that the airports' supervision and service activities are conducted according to the SOPs and applicable regulations. It encompasses the time allotted for services and the ethical considerations related to inspecting passengers' bodies and goods. As indicated by the monitoring objectives of the Internal Compliance Unit, as stated by the officer in Data 11, the role of the Internal Compliance Unit has a crucial impact on organizational performance. This unit supervises to ensure that no procedures are violated by customs officers, officials, or regional offices. It ensures that international airport business processes are carried out correctly and ethically. It aligns with the study of Putri and Meutia [33] that the Internal Compliance unit of an organization that implements Good Governance has the potential to enhance internal control, which fosters managerial performance. There are still obstacles to overcome. Some obstacles to effective supervision include a lack of officers, facilities, and public awareness. These were also found in a study by Maulana et al. on preventing the sale of illegal cigarettes.

Additionally, there is a need to optimize the support structures to facilitate the implementation of supervision, including access to system-based information, facilities and infrastructure, and cooperative relationships with other agencies. The latter is critical to ensure that the rules that must be implemented for passengers at the International Airport are aligned. Customs officers properly supervise passenger goods, but there are still problems with HVG (High-Value Goods). There is no official definition or special regulations from Customs on HVG. Customs officers' results vary. Passengers can trick customs officers by splitting goods [34]. Supervision helps find problems and make improvements. It also ensures that everything is done following the plan.

4. Reporting

Customs officers must submit monthly reports on their performance contracts and targets. Work can be realized in several forms, such as online reporting of the inspection number of taxed passenger goods or monthly recapitulation of service time for registering IMEI of passengers' mobile devices through an online performance reporting system. They must meet deadlines for reporting to upper management. The upper-level staff will use the information to monitor and validate online reporting. Data 12 describes the reporting procedure.

Data 12 - *Representatives from one shift generate daily reports. These reports are then submitted to the upper-level staff, who record the actions taken and the resulting outcomes. If goods are captured, the objects should also be reported. This measure is one of the officers' performance indicators at the airports (All Officers).*

The response in Data 12 indicated that the online reporting information system is a valuable tool for documenting daily work activities, which can assist in identifying targets, achievements, and performance levels of subordinate officers monthly [35]. Regular monitoring and evaluating officers' performance are essential for identifying potential improvements, ensuring the goal's accomplishment and performance indicators, and monitoring overall performance progress [36].

Further, findings highlighted that customs officers had conducted monthly reporting following the performance contract and targets set. The representatives for each shift submit daily reports to their leaders, which include the number of prosecutions conducted and the resulting outcomes. If there was a negative outcome, the details of the incident are also documented. These reports serve as part of the KPI for airport officers. The Customs and Excise unit is deficient in reporting complaints, preventing the division from identifying customer complaints or suggesting service improvements [37]. It has resulted in the inability of the relevant parties to address the issues effectively. When the officers deal with passengers, this is closely related to the perception of passengers.

B. Public Perceptions of the Customs Services in International Airports

The passengers' perceptions of the customs service can be seen in different aspects, including access to social media that Customs and Excise manage; the implementation of good governance, accountability, transparency, and the participation of customs officers when providing public services at international airports. The DJBC maintains several social media, such as Facebook, Instagram, and Twitter (known as X). Based on the user feedback, the Facebook and Instagram pages are more often accessed than the X account, as illustrated in Data 13.

Data 13 - *I saw the (IG) reel story for reading about the case on my (explore) page. If there is a new regulation, I searched for more information on Facebook and Instagram (User 1).*

Data 13 shows that people who use international airports often use social media to get information from official customs agencies on Facebook, Instagram, and X. Customs agencies also consistently disseminate information through their official websites. Using social media and websites as a communication channel can facilitate effective engagement between institutions and the public, as the passenger response in Data 14.

Data 14 - *I can find information from the official social media, but if there are one or two points that I need to ask, I will ask the officers directly at the airport (User 1).*

Data 13 and 14 illustrate the impact of social media campaigns on organizational image. Moreover, the organization's image can facilitate a change in customer satisfaction while mediating the relationship between interpersonal communication and customer satisfaction [38]. In implementing good governance, service users perceived that the information delivery of the customs officers is cooperative in communication, as stated by the service user in Data 15.

Data 15 - *So far, I have not had any problems. The officers helped let me know what goods were allowed and what were not (User 2).*

As mentioned in Data 15, customs officers have demonstrated a commitment to transparency and openness. They are equipped with X-ray and other detection devices to enhance inspection transparency. This measure is to optimize efficiency in the fight against criminal smuggling activities involving the international import of goods that exceed the available capacity [39]. In addition, customs officers prioritize customer satisfaction and are adept at providing accessible solutions to customs and excise-related issues, as shown in Data 16.

Data 16 - *Dealing with customs was easy. The information provided by the officers was helpful (User 4).*

Regarding accountability, service users perceive that information on customs regulation that the officers delivered, either online or offline, was complete, accurate, and understandable, as stated by one service user in Data 17.

Data 17 - *If the information on social media is unclear, I will ask the officers directly at the airport*

(User 3).

Moreover, service users feel that customs officers are open or transparent in explaining all customs procedures and rules. Custom officers are required to communicate the applicable laws, regulations, and policies to the public, specifically service users, in an accessible manner. As stated by Nababan, public information disclosure ensures that the public can access the policies and programs of the government. They also perceived a complaint mechanism or procedure against the relevant party, which is clarified via e-mail. Rubino et al. [40] emphasized that Common problems for service users are found in Data 18-19.

Data 18 - *There are no significant problems, but I am rarely confused about determining import duties (User 5).*

Data 19 - *As a passenger, I am confused about the maximum amount of luggage in US Dollars and how to determine its tax. We, as passengers, do not understand (User 5).*

Thus, the DJBC should educate airplane passengers who are still uninformed about the rules and regulations of importing consignments. The public is expected to be proactive in discovering it because it will affect the determination of import duties. It is also a way to maintain the institution's reputation [41]. Problems often arise in import activities through delivery services, affecting their goods being held in customs inspection. Therefore, importers must deepen their knowledge of import regulations to avoid obstacles hindering customs. According to Sianturi et al., practical education for importers regarding import regulation and clear roles between importers and courier service companies in complying with the applicable procedure. Passengers always comply with IMEI registration regulations for electronic devices, as presented in Data 20-22.

Data 20 - *For example, a used mobile phone bought from a foreign country. We thought the tax would be expensive, but it was free when we registered the IMEI (User 5).*

Data 21 - *In the past, I got an iPhone 8 or 10 for free. How much does it cost to get the iPhone? I do not understand the (import) duty (User 6).*

Data 22 - *IMEI registration is always smooth (User 4).*

Regarding the participation of customs officers in providing customs service to the users, the officers are concerned with the types of goods carried by the passengers, as in the following Data 23.

Data 23 - *Some items are not allowed to enter (Indonesia) because they include LARTAS (goods that are prohibited or restricted to be imported or exported). The process must be escorted by the officers (User 6).*

On the other hand, complaints about passenger luggage have increased annually. While DJBC has disseminated the regulations of the passenger luggage and crew transport facilities for the public, public relations (PR) management stages have been implemented optimally [42]. It emphasizes that the PR program at DJBC tends to be action-oriented communication, while fact-finding, planning, and evaluation are not executed optimally or skipped. The effectiveness of those efforts is limited by the number of regulations enforced by various institutions.

The service users perceived that airport customs officers have endeavored to offer constructive assistance by explaining luggage rules. The regulations are derived from the directives of DJBC and other institutions, such as the Regulation of the Ministry of Trade, regarding passenger luggage upon entering Indonesia. Despite these efforts, the regulations are complex and involve many institutions, which can confuse the passengers or even the public, as illustrated in Data 24-25.

Data 24 - *The officers are helpful. I always share information that I got from them with my friends. If there is a new regulation, such as how much (import duties) should be paid when bringing a new phone (from a foreign country) (User 5).*

Data 25 - *The passengers are often confused when the officers say there is an “entrusted” regulation from the Ministry of Trade. We do not understand why such a regulation exists (User 6).*

Overall, findings of the user perception on accessing social media accounts managed by Customs and Excise indicate that international airport service users have searched for information submitted through Facebook and Instagram. The following are the results of the public satisfaction survey on Juanda Customs services for the first quarter of 2025.



Figure 2. *The Result of Public Satisfaction Survey of Directorate General of Customs and Excise*

The results of the public satisfaction survey reached 93.47 with a very satisfied category, so that public perception is also supported by the survey results because the value of the elements assessed includes service mechanisms, infrastructure provided, competence and behavior of officers. Despite remaining uncertainty, the public will seek clarification from airport personnel. The reception of this message is contingent upon the extent of literacy or public knowledge about Customs. Another factor is the perception of the community regarding stigma based on direct experiences or perceived experiences [43]. In the view of the service users, the customs officers have cooperated in informing and conveying the provisions regarding the acceptance or non-acceptance of luggage. Presently, the government is implementing initiatives to equip airport personnel with supplementary detection apparatus and to provide training in a range of areas, including passenger assessment workshops, airport interdiction training, the operation of scanners, and the utilization of existing detection equipment, such as ion scanners, handheld detectors, dual view, mobile x-ray, mini lab, tool sets, and sniffer dog units.

The officers have also assisted passengers with information concerning the involvement of customs and excise officers in providing services at the international airport. The dissemination of information by service users to other individuals is common, even when the information originates from customs officers. However, a common source of passenger confusion is the officers' assertion that laws originating from other agencies must be enforced. These include regulations from the Ministry of Trade. Passengers are often unaware of the rationale behind the existence of these

additional laws. In a study, customs officers have destructed personal delivery service goods, which users perceived as inhumane [44]. It illustrates the prevalence of emotional factors in shaping public opinion on Customs policies. Consequently, the DJBC needs to enhance and widely disseminate information regarding regulations that passengers must know at the arrival terminal of international airports. It is expected to give passengers transparency and certainty regarding import duties on luggage from foreign countries.

Conclusion

The customs officers have effectively provided service for passengers from abroad, especially in measuring the excess luggage. The DJBC has implemented the principles of good governance and an open communication strategy. The practices are formalized through establishing SOPs for inspection and supervisory and socializing the new regulations on social media and websites. During implementation, officers receive training, are socialized to the SOPs, and are monitored by the Internal Compliance Unit. All actions taken must be reported regularly through an online information system. In task implementation, service users' perceptions of access to new regulations from social media are quite positive. They still ask the airport officers if unclear information was retrieved from DJBC's social media. The officers' performance has also been cooperative and friendly in responding to regulations from other agencies and determining the import duty tariffs. It recommends that the DJBC must comprehensively socialize regulations and formulate policies that align Customs regulations with those of other agencies regarding the provisions on the number and types of passenger luggage subject to tariffs.

It should be noted that the present study has limitations. Specifically, the respondents included in the study do not represent all international airports in Indonesia. Future research should focus on international airports and ports to evaluate the effectiveness and public perceptions of public services from all access points for foreign passengers entering Indonesia.

References

1. [1] S. Suwatno, "Optimalisasi Komunikasi dan Transparansi: Strategi untuk Direktorat Jenderal Bea dan Cukai di Era Disrupsi (Optimizing Communication and Transparency: Strategies for the Directorate General of Customs and Excise in the Era of Disruption)," *SSRN Electronic Journal*, pp. 1-14, 2024, doi: 10.2139/ssrn.4854961.
2. [2] D. Rachmawati, "Bea Cukai Cerita Kronologi Hibah Alat Belajar SLB Kena Pajak Ratusan Juta," *Trade*, Jakarta, Apr. 29, 2024. Accessed: Oct. 25, 2024. [Online]. Available: <https://ekonomi.bisnis.com/read/20240429/12/1761431/bea-cukai-cerita-kronologi-hibah-alat-belajar-slb-kena-pajak-ratusan-juta>
3. [3] detikNews, "Desakan Agar Bea Cukai Berbenah Buntut Kasus Viral Bea Masuk," *Berita*, Jakarta, Apr. 28, 2024. Accessed: Oct. 25, 2024. [Online]. Available: <https://news.detik.com/berita/d-7315093/desakan-agar-bea-cukai-berbenah-buntut-kasus-viral-bea-masuk>
4. [4] A. Prayitno, "Pro Kontra Kebijakan Pembatasan Barang Bawaan Luar Negeri: Optimalisasi Peran Bea Cukai Vis A Vis Mispersepsi Publik," *Jurnal Dinamika Global*, vol. 9, no. 1, pp. 59-85, 2024.
5. [5] Menteri Keuangan, "Peraturan Menteri Keuangan RI Nomor 111 Tahun 2023 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 96 Tahun 2023 tentang Ketentuan Kepabeanan, Cukai, dan Pajak atas Impor dan Ekspor Barang Kiriman," Jakarta, Oct. 2023.
6. [6] L. Mursyidah, "Efektivitas Program Bantuan Tunai Bersyarat Mengatasi Kemiskinan dan Kelaparan," *JKMP (Jurnal Kebijakan dan Manajemen Publik)*, vol. 5, no. 2, pp. 245-260, 2017, doi: 10.21070/jkmp.v5i2.1882.
7. [7] D. A. Febianti and I. U. Choiriyah, "Efektivitas Penerapan Sistem Pelayanan Rakyat Sidoarjo di Desa Kludan Kecamatan Tanggulangin Kabupaten Sidoarjo," *Hudan Lin-Naas: Jurnal Ilmu Sosial dan Humaniora*, vol. 4, no. 2, pp. 244-268, 2023.

8. [8] H. Maulana, A. Syamsuadi, and S. Hartati, "Efektivitas Pengawasan Rokok Ilegal Pada Kanwil Direktorat Jendral Bea Cukai Provinsi Riau," *Sosial Humaniora*, vol. 1, no. 1, pp. 9-18, 2023.
9. [9] A. R. Pautina, W. Pratiwi, and Moh. R. Pautina, "Efektivitas Pelaksanaan Program Bimbingan Konseling Inklusi di Tk Damhil DWP UNG," *JAMBURA Early Childhood Education Journal*, vol. 4, no. 1, pp. 64-74, 2022, doi: 10.37411/jecej.v4i1.1103.
10. [10] S. B. Nurjanah and N. Handayani, "Efektivitas Daily Monitoring and Evaluation Management (DIANA) dalam Meningkatkan Kinerja Karyawan Divisi Airport Learning Center PT Angkasa Pura II (Persero)," *TUTURAN: Jurnal Ilmu Komunikasi, Sosial dan Humaniora*, vol. 1, no. 2, pp. 1-14, 2023.
11. [11] S. Ainun and M. Guntur, "Pengawasan Lalu Lintas Barang Bawaan Penumpang di Bandara Internasional Sultan Hasanuddin Makassar," Thesis, Universitas Negeri Makassar, Makassar, 2021. Accessed: Oct. 25, 2024. [Online]. Available: <http://eprints.unm.ac.id/id/eprint/19551>
12. [12] A. Misbach, P. Suwarno, and B. A. Yulianto, "Peningkatan Kualitas Pengawasan Laut melalui Sinergi Antar Instansi Perspektif Bea dan Cukai," *Jurnal Perspektif Bea dan Cukai*, vol. 6, no. 1, pp. 76-97, 2022.
13. [13] J. Maryam, M. Akbar, and M. I. Sultan, "Strategi Manajemen Komunikasi Direktorat Jenderal Bea dan Cukai dalam Meminimalisir Efek Pemberitaan Media," *Communique: Jurnal Ilmiah Ilmu Komunikasi*, vol. 6, no. 2, pp. 256-278, 2024.
14. [14] L. Syauqina and S. S. Ichsan, "Strategi Komunikasi tentang Sosialisasi Ekspor dan Impor Barang Bawaan Penumpang oleh Bea dan Cukai kepada Penyedia Layanan Jasa Titip," *Jurnal Komunikasi Universitas Garut: Hasil Pemikiran dan Penelitian*, vol. 8, no. 1, pp. 781-793, 2022.
15. [15] D. Nursya'adah and A. Kurniawan, "Persepsi Mahasiswa STIE Sutaatmadja terhadap Dimensi Kualitas Pelayanan Bandara," *Jurnal Ekonomi, Pendidikan dan Akuntansi*, vol. 7, no. 2, pp. 35-58, 2019.
16. [16] Y. Star, S. A. Bahri, and D. Prihadini, "Pengaruh Persepsi Masyarakat dan Potensi Penerimaan Negara terhadap Kebijakan Ekstensifikasi Objek Cukai Minuman Bergula dalam Kemasan di Kota Bekasi," *Jurnal Ilmu Administrasi Publik*, vol. 4, no. 2, pp. 123-132, 2024.
17. [17] S. Huda and I. N. Hamndan, "Persepsi Masyarakat terhadap Pembangunan dan Fungsinya Jalan Lingkar Selatan (Otto Iskandar Dinata)," *Jurnal Media Teknologi*, vol. 10, no. 01, pp. 74-87, 2023.
18. [18] N. D. M. S. Diwyarthi et al., *Psikologi Komunikasi*. Padang: PT. Global Eksekutif Teknologi, 2022. [Online]. Available: www.globaleksekuatifteknologi.co.id
19. [19] C. Siahaan and D. Adrian, "Komunikasi dalam Persepsi Masyarakat tentang Kebijakan Pemerintah dimasa Pandemi (Studi Kasus pada Kebijakan Vaksin Covid-19)," *Kinesik*, vol. 8, no. 2, pp. 158-167, 2021.
20. [20] A. N. Rahmanto, "Media Sosial dan Persepsi Publik tentang Good Governance pada Pemerintah Daerah di Solo Raya," *Jurnal Ilmu Komunikasi*, vol. 20, no. 1, pp. 88-100, 2022, doi: 10.31315/jik.v20i1.6433.
21. [21] S. Grønmo, *Social Research Methods: Qualitative, Quantitative and Mixed Methods Approaches*, 3rd ed. UK: SAGE, 2020.
22. [22] Badan Pusat Statistik, "Jumlah Penumpang Pesawat di Bandara Utama," *Transportasi*. Accessed: Oct. 25, 2024. [Online]. Available: <https://www.bps.go.id/id/statistics-table/2/NjYjMg==/jumlah-penumpang-pesawat-di-bandara-utama.html>
23. [23] A. Azhari and D. Suhartini, "Efektivitas Dana Desa Untuk BLT sebagai Bentuk Kesejahteraan Masyarakat Masa Pandemi Covid-19," in *Prosiding Seminar Nasional Akuntansi Call for Paper UPN Veteran Jatim*, 2021, pp. 407-417.
24. [24] P. N. D. Sekarini and I. U. Choiriyah, "Efektivitas Program Bantuan Sembako Terdampak Covid-19 di Desa Wunut Kecamatan Porong Kabupaten Sidoarjo," *Web of Scientist: International Scientific Research Journal*, vol. 1, no. 4, pp. 1-15, 2022, doi: 10.47134/webofscientist.
25. [25] I. N. Iza, M. M. Habibi, and D. Sukriono, "Penerapan Prinsip Good Governance dalam

- Pelayanan Publik di Desa Tempursari Kecamatan Tempursari Kabupaten Lumajang," *Jurnal Civic Hukum*, vol. 7, no. 1, pp. 88–99, 2022, doi: 10.22219/jch.v7i1.21371.
26. [26] Kementerian Keuangan DJBC, "Layanan Publik," *Layanan Publik*. Accessed: Oct. 25, 2024. [Online]. Available: <https://www.beacukai.go.id/layanan-publik.html>
27. [27] D. A. P. Maharani, I. M. M. Subawa, and I. G. I. L. Mahadewi, "Pengawasan Pelayanan Bea dan Cukai Dalam Perdagangan Ekspor Di Bandara Ngurah Rai," *Al-Dalil: Jurnal Ilmu Sosial, Politik, dan Hukum*, vol. 1, no. 3, 2023.
28. [28] S. Nababan, "Strategi Pelayanan Informasi untuk Meningkatkan Keterbukaan Informasi Publik," *Jurnal Ilmu Komunikasi UPNYK*, vol. 17, no. 2, pp. 166–180, 2019, doi: 10.31315/jik.v17i2.3694.
29. [29] I. Sianturi, R. Aini Rakhman, and B. Nugraha, "Pentingnya Pemahaman Importir pada Kegiatan Jasa Titip Barang Impor: Studi Kasus," *Journal of Management and Bussines (JOMB)*, vol. 6, no. 3, pp. 1419–1433, 2024, doi: 10.31539/jomb.v6i3.6070.
30. [30] O. I. Perwira, "Implementasi Customs Declaration (CD) sebagai Bentuk Pengawasan Kepabeanan," Thesis, Universitas Brawijaya, Malang, 2018.
31. [31] K. Alketbi and A. Sipos, "The role of smart technology in airport facilitation and security control (ICAO Annex 9 and 17 requirements)," *Journal of Infrastructure, Policy and Development*, vol. 8, no. 8, pp. 1–17, 2024, doi: 10.24294/jipd.v8i8.5444.
32. [32] D. Pratama, "An Analysis of Goal-Setting Characteristics in Indonesian Customs," *Jurnal Perspektif Bea dan Cukai*, vol. 4, no. 2, pp. 123–133, 2020.
33. [33] A. Putri and T. Meutia, "Literature Review: Pengaruh Audit Manajemen, Sistem Pengendalian Internal, Peran Audit Internal, terhadap Good Corporate Governance Badan Usaha Milik Negara," *JURA: Jurnal Riset Akuntansi*, vol. 2, no. 2, pp. 236–249, 2024, doi: 10.54066/jura-itb.v2i2.1785.
34. [34] S. Adhitama, "Mekanisme Pengawasan High Value Goods (HVG) atas Tindak Lanjut Penerbitan Nota Hasil Intelijen pada Barang Penumpang oleh Kantor Pelayanan Utama Bea dan Cukai Tipe C Soekarno-Hatta," *Journal Info Artha*, vol. 4, no. 01, pp. 62–82, 2020.
35. [35] I. Sidabutar, "Perancangan Sistem Informasi Capaian Kinerja Pegawai Berdasarkan Indikator Kinerja Utama Berbasis Web dengan Metode Prototype (Studi Kasus Bidang DP3 Kanwil DJP Sumatera Utara I)," *CTIS*, vol. 2, no. 1, pp. 1–10, 2018.
36. [36] H. Hartini and D. Habibi, "Pengelolaan Kinerja Berbasis Balanced Scorecard," *Indo-Fintech Intellectuals: Journal of Economics and Business*, vol. 3, no. 2, pp. 198–209, Aug. 2023, doi: 10.54373/ifijeb.v3i2.156.
37. [37] I. Setiawan and M. R. Maulani, "Analisis dan Perancangan Sistem Pengaduan Customer di Bea Cukai PT. POS Indonesia (PERSERO) Mail Processing Center (MPC)," *Jurnal Teknik Informatika*, vol. 14, no. 2, pp. 66–73, 2022.
38. [38] F. Sunardiyah, P. Pawito, and A. M. Isrun Naini, "Pengaruh Komunikasi Interpersonal, Kampanye Sosial Media dan Citra Organisasi terhadap Kepuasan Konsumen di Bea Cukai Surakarta," *Jurnal Ilmu Komunikasi*, vol. 20, no. 2, pp. 237–254, Aug. 2022, doi: 10.31315/jik.v20i2.6615.
39. [39] C. E. Stefhani, "Peran Direktorat Jenderal Bea Cukai Dalam Memberantas Penyelundupan Narkotika Melalui Bandar Udara Internasional Soekarno-Hatta.," *Jurnal Indonesia Sosial Teknologi*, vol. 3, no. 12, pp. 1335–1347, 2022, doi: 10.36418/jist.v3i12.540.
40. [40] R. Rubino, A. T. Sikumbang, S. Kholil, and B. Helmi, "Leaders' Personal Communication And The Job Satisfaction of Private Higher Education Employees," *Khazanah Sosial*, vol. 4, no. 3, pp. 567–574, 2022, doi: 10.15575/ks.v4i3.17338.
41. [41] A. C. Ramdani, H. R. Budiana, and F. A. A. Prastowo, "Manajemen Krisis Direktorat Jenderal Bea dan Cukai Kementerian Keuangan dalam Mengembalikan Kepercayaan Publik," *Socius: Jurnal Penelitian Ilmu-Ilmu Sosial*, vol. 2, no. 2, pp. 67–83, 2024, doi: 10.5281/zenodo.13852487.
42. [42] S. Adhitama, "Diseminasi Ketentuan Barang yang Dibawa oleh Penumpang dan Awak Sarana Pengangkut: Studi Kasus Manajemen Humas Ditjen Bea dan Cukai," *Jurnal Ilmu Komunikasi*, vol. 3, no. 2, pp. 2656–050, 2020.
43. [43] A. R. Hermawan, I. Yuliasari, and N. E. Ayuna, "Proses Penerimaan Pesan oleh

Masyarakat Terkait Fenomena Catfishing Bea Cukai Menggunakan Modus Online Shop Melalui Media Sosial Instagram,” *Ranah Research: Journal of Multidisciplinary Research and Development*, vol. 6, no. 5, pp. 1467–1475, 2024, doi: 10.38035/rrj.v6i5.

44. [44] A. W. Davita, S. M. Agustin, and N. Astagini, “Sentimen Media melalui Social Network Analysis pada Kanal YouTube ‘Harian Kompas,’” *Jurnal Riset Jurnalistik dan Media Digital*, pp. 69–78, 2024, doi: 10.29313/jrjmd.v4i1.3944.