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The SWOT AHP Analysis of Mitra Utama Kepabeanan Policy in Directorate General of Customs and Excise

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Abstract

The Mitra Utama (MITA) Kepabeanan Policy implemented in the Directorate General of Customs and Excise aims to reduce logistics costs in order to improve Indonesia's economic competitiveness, as well as give appreciation to compliant importers and exporters. However, the implementation of the policy has not been optimal because of the high logistics costs, and lagging ranking of Indonesia's Logistic Performance Index in the Southeast Asia region, as well as policies that have not been able to reduce the overall dwell time for imported goods. Recommendations for improving policy performance will be drawn up using a mixed method of exploratory sequential models. Qualitative data collection techniques are carried out through literature studies, observations, interviews, while quantitative data collected through questionnaire filling. Qualitative data analysis uses a hierarchical linear approach, while quantitative data analysis uses a combined method of SWOT and AHP. Policy recommendations will be selected based on the highest-score strategy. Based on the results of the study, the strength factor is considered the most important thing of this policy. The main recommendation is encouraging the integration of risks between government agencies involved in the import and export process.

Keywords: *Policy, Customs, Main Partner, SWOT, AHP*

Introduction

One of the economic developments of a country is influenced by the performance of the logistics sector (Hammadi *et al.*, 2018; Gani, 2017; World Bank, 2018). The main instruments to measure the performance of a country's logistics sector is based on the Logistics Performance Index (LPI). Logistics performance can be defined as how effectively the supply chain connects the company to domestic and international opportunities. LPI describes how easy it is to access logistics or how connected a country is to a global physical logistics network. LPI is calculated based on 6 (six) indicators, namely efficiency of customs and border management, quality of infrastructure to support trade and transportation, competitive international shipping prices, competence and quality of logistics services, ability to track shipments, and frequency of timely deliveries (World Bank, 2018).

Customs procedures are one of the indicators that affect the logistics performance of a country. Based on previous research, countries should focus on policies in the customs sector, considering that simplifying customs procedures can increase logistics effectiveness (Biljan & Trajkov, 2012) (Hornok & Koren, 2015) (Porto & Morini, 2014). In order to encourage logistics performance in Indonesia, the Ministry of Finance makes a Mitra Utama (MITA) Kepabeanan policy which is implemented by the Directorate General of Customs and Excise (DGCE) through Minister of Finance Regulation Number 229/PMK.04/2015 concerning Mitra Utama (MITA) Kepabeanan that has been amended by Minister of Finance Regulation Number

211/PMK.04/2016. The purpose of this policy is to reduce logistics costs to increase competitiveness and national economic growth, as well as to give appreciation to importers and exporters who comply with customs regulations.

The special service provided in the import process by the MITA Kepabeanan importer/exporter is no physical and document inspection. The importer shall immediately obtain approval for the release of goods as soon as the Import Declaration document is sent via electronic data exchange. However, it is still possible to carry out a physical and document inspection of the importation through a random inspection mechanism or intelligence analysis. In addition, MITA Kepabeanan importer/exporter also get convenience facilities in the form of unloading imported goods directly from transportation facilities from abroad to land transportation facilities directly without the process of unloading (truck loosing), direct removal of imported goods partially from containers without dismantling (part of container), corporate guarantees for all customs activities, and periodic payments for producer importers. In addition, importers of MITA Kepabeanan also receive special services from the Client Coordinator, as customs officer who provides guidance and consultation.

With the various ease of customs procedures provided for the export and import process, the MITA Kepabeanan importer/exporter also has a positive impact on state finances in terms of import and export foreign exchange. Based on Table 1.1, in 2020, exporters and importers of MITA Kepabeanan made a significant contribution to foreign exchange exports and imports, amounting to 39% of total foreign exchange exports, and 23% of total foreign exchange imports. This contribution will affect state revenues from imports consisting of Import Duties, Import Value Added Tax (VAT) and Import Income Tax. From the export side, it will positively affect Indonesia's trade balance.

Table 1

MITA Kepabeanan Foreign Exchange Contribution (in Billion Rupiah)

Description	MITA Kepabeanan	Total	Percentage
Import foreign exchange	396.319	1.716.262	23%
Export foreign exchange	1.633.325	4.218.934	39%

Source: Directorate General of Customs and Excise (2021)

Based on the literature study, several phenomena were found which indicated problems in the implementation of the MITA Kepabeanan policy. The first problem is that logistics costs in Indonesia are still relatively high in the Southeast Asian region. Quoted from online media katadata.co.id, based on a report from the Frost and Sullivan Institute, logistics costs in Indonesia in 2018 reached 24% of Gross Domestic Product (GDP). According to Table 2, when compared to countries in the Southeast Asia region, logistics costs in Indonesia are behind Vietnam (20%), Thailand (15%), Malaysia (13%), Philippines (13%), and Singapore (8%).

Table 2

Southeast Asian Country Logistics Cost and Performance

Country	Logistic Cost (% PDB)	LPI Rank
Singapore	8%	7
Malaysia	13%	41
Thailand	15%	32
Vietnam	20%	39
Philippine	13%	60
Indonesia	24%	46

Source: katadata.co.id (2019) and *World Bank* (2018)

The second problem is that Indonesia's logistics performance is still lagging behind other Southeast Asian countries. Based on LPI data, in 2018 Indonesia was ranked 46th in the world. According to Table 2, this ranking is below Singapore (7), Thailand (32), and Vietnam (39), and Malaysia (41) (World Bank, 2018). The causes of these two problems are uneven infrastructure, complicated and repetitive bureaucratic processes including the import process, as well as sectoral egos from the relevant agencies. The data shows that the MITA Kepabeanan policy has not been able to reduce logistics costs to compete with other countries in the Southeast Asian region.

Furthermore, based on LPI data, the customs performance score in Indonesia actually continued to decline from 2.87 in 2014, 2.69 in 2016, and 2.67 in 2018 (World Bank, 2018). This decline indicates that DGCE's performance in customs service has actually declined from year to year. Even though DGCE has provided facilities for releasing imported goods through MITA Kepabeanan, this policy has not been able to lift DGCE's performance in serving importer and exporter.

Based on the literature study, several relevant studies are founded related to the MITA Kepabeanan policy. Previous research concluded that the MITA Kepabeanan policy facilitates and supports the customs clearance process (Nur, 2020). Furthermore, a similar policy named inspection, testing, and certification programs before imports was also implemented in Iraq. By using the analysis of Strength, Weakness, Opportunity, and Threat (SWOT) and Analytic Hierarchy Process (AHP) concluded that this policy is useful in protecting the state, consumers, and local manufacturers from products that are harmful to health, environmental safety, and unfair competition (Özmen *et al.*, 2013). Another study concluded that the process of permitting prohibited and restricted goods, quarantine, and preparing customs documents had an impact on the pre-clearance process at Boom Baru Port, Palembang (Safira *et al.*, 2020). Another research in Africa concluded that trade facilitation reform, which includes border efficiency involving customs institutions, can improve a country's position in international trade (Seck, 2017).

The difference between this research and previous research lies in the research time, theory, and method used. This research provides recommendations to improve policy performance by using a combined method of SWOT and AHP analysis. The SWOT analysis was chosen because it is in accordance with the character of the factors that influence the implementation of policies originating from within the organization, as well as those involving external parties. Furthermore, AHP was chosen to overcome the strategic planning weaknesses of the SWOT analysis. The weakness is the subjectivity of each informant regarding the determination of the SWOT factor, and the absence of prioritization of policy implementation strategies.

The implementation of the MITA Kepabeanan policy at DGCE is still not optimal because some problems are occurring such as high logistics costs and Indonesia's LPI ranking lagging in the Southeast Asia region. The results of this non-optimal policy will affect logistics costs, which have an impact on state finances in terms of state revenues and export foreign exchange that can affect the Indonesian economy. Therefore, an analysis of the implementation of the MITA Kepabeanan policy at DGCE is needed to improve policy performance in order to achieve the stated goals. This research is included in analysis for policy which aims to build a policy that relevant to the policy situation. Based on the description of the problems above, this study aims to develop a strategy to improve the performance of the MITA Kepabeanan policy at DGCE based on internal and external factors, using the SWOT and AHP approaches.

According to James E. Anderson, public policy is a series of actions that are aimed at and carried out and followed by an actor or a number of actors with regard to certain problems. The definition of public policy has 5 kinds of implications, namely (1) every policy must have certain goals or objectives to be achieved; (2) the policy consists of a series of actions or patterns of action taken by government officials; (3) the policy is what the government actually does, not what the government will do; (4) policies can be positive or negative; and (5) positive public policy is based on law, so it is authoritative (Anderson, 2003).

According to Thomas A. Birkland policy is a statement from the government that is intended to do something such as laws, regulations, arrangements, decisions, orders, and a combination of these things. The absence of such a statement can also be an implicit statement of policy. There are several keys to determining public policy, namely the policy is made as a response to several problems that require attention; policies are made on behalf of the public; policies are oriented towards a goal or desired state, as a solution to a problem; policies are ultimately made by the government, even if the ideas come from outside the government, or from interactions between the government and non-governmental actors; policies are interpreted and implemented by public and private actors, who have different interpretations of problems, solutions, and motivations; and policies are what governments choose to do or not do (Birkland, 2015).

Based on the opinion of experts regarding the definition of public policy above, it can be concluded that public policy is made to achieve state goals and solve public problems. The government needs a tool that can be applied and implemented in the life of the state. These tools can be regulations, programs, and orders with target communities and other stakeholders. The analysis of public policy is viewed differently by experts. There are those who rely on it as a theory of policy analysis, but there are those who argue that policy analysis is a practice that is not tied to a particular theory. Policy analysis can be carried out in every policy process, including the implementation process.

According to Thomas R. Dye, policy analysis is "*finding out what governments do, why they do it, and what difference, if any, it makes*". Policy analysis encourages academics to systematically criticize policy issues, which can be used as prerequisites for carrying out the process of recommendation, advocacy, and policy activism (Dye, 2013). Different from the previous opinion, Patton, Sawicki, and Clark define policy analysis as a systematic assessment of the economic viability, political viability of policy alternatives, implementation strategies, and consequences of policy adoption. Policy analysis can be classified into 2 (two) types, namely prospective policy analysis and descriptive policy analysis (Patton *et al.,* 2016).

Based on the opinions of experts, policy analysis can be concluded as a process to assess the activities carried out by individuals, the government, or the private sector, in achieving policy objectives, with certain established criteria, which aims to provide knowledge about performance of a policy. Policy analysis can produce recommendations for an action or implementation strategy that can be used to improve policy performance (Dye, 2013; Patton *et al*., 2016). In the policy process, careful strategic planning is the essence of successful policy implementation. One way to carry out strategic planning is to identify three main elements related to policy, namely context, evidence, and links. Various methods or tools can be used to carry out strategic planning related to policies. These methods include force field analysis, problem tree analysis, stakeholder analysis, influence mapping, SWOT analysis, and triangle analysis (Start & Hovland, 2004).

One of the methods commonly used in strategic planning is SWOT analysis by utilizing internal and external factors of the organization. SWOT analysis provides a simple way to assess how strategies can best be implemented, as well as helping planners to be realistic about what can be achieved, and determine focal points. Over time, SWOT analysis was developed as a business strategy by various business people to find gaps between competencies, resources, and the business environment (Vlados, 2019).

Although SWOT analysis is very useful as a tool for making strategic planning, it cannot be avoided from criticism and objections in its use practice. The first weakness in the SWOT analysis is the subjectivity between agents with various backgrounds. This encourages different perspectives in determining a strength, weakness, opportunity, and threat. In addition, another weakness of the SWOT analysis is no quantification method for weighting, ranking, and prioritizing each factor, so that all variables are considered equal and important. This causes the SWOT analysis to be too shallow and inaccurate (Helms & Nixon, 2010) (Vlados & Chatzinikolaou, 2019). To overcome the weakness of SWOT analysis, it is necessary to use additional analytical instruments that can give priority to each variable such as Multi Strategic Planning and Analytic Hierarchy Process (AHP) which rank and prioritize each element using software (Saaty & Vargas, 2012).

AHP is a basic approach to decision making which was first designed by Thomas L. Saaty in the 1980s as a basic approach to decision making. AHP is designed to overcome rational and intuitive decision making, in choosing the best alternative based on certain criteria. In the process, decision makers conduct a simple pairwise comparison that is used to develop priorities and rank alternatives (Saaty & Vargas, 2012).

Table 3

Strategic Planning Using SWOT AHP

PHASE	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
	Situational Analysis (SWOT)	Hierarchical Structure	*Pairwise Comparison* (AHP)	TOWS Matrix Strategy Development	Evaluation Strategy Matrix
ACTIVITIES	Determine Strength, Weakness, Opportunity, dan Threat	Develop a hierarchical structure of SWOT factors for pairwise comparison.	• Pairwise comparison SWOT factors • SWOT factor prioritization. • Calculation of the overall priority of SWOT factors.	• Placing the SWOT factors that have been prioritized in the TOWS matrix. • Strategy development based on SWOT factors. • Eliminate repetitive strategies.	• Linking strategy to SWOT factors with scale. • Strategy ranking.
OUTPUT	SWOT Matriks	Hierarchical Structure	SWOT Factor Priorities	The order of the chosen strategy	Making operations strategy and methodological validation

Source: (Wickramasinghe & Takano, (2009) and Sudiono *et al*, (2019)

SWOT analysis and AHP have been widely used in various scientific fields such as the environment in forest management in Finland (Kangas et al., 2001; Kurttila et al., 2000; Pesonen et al., 2001) water management in Mozambique (Gallego-Ayala) & Juízo, 2011) and agricultural policies in Indonesia and the United States (Shrestha et al., 2004; Sudiono et al., 2019); tourism development in Italy (Bottero et al., 2020); manufacturing industry and electronics business in Turkey (Görener et al., 2012; eker & zgürler, 2012); analysis of customs policy in Iraq (Özmen et al., 2013). The process of making policy strategies using SWOT and AHP analysis can be seen in Figure 3.

SWOT analysis is used to provide an overview of the internal and external factors of the MITA Kepabeanan policy. Furthermore, using the AHP method, it will be determined which strategy is a priority compared to other strategies. This strategic focus is useful for maximizing the resources owned by policy implementers to do the most priority things first. Compared to previous research which focused more broadly on the customs process (Safira, Buchari and Kadarsah, 2020; Seck, 2017), this research focuses more on one policy taken by a customs institution, in this case DGCE, so that the strategy policy optimization will be more precise and easier to implement.

Methods

Research on the implementation of the MITA Kepabeanan policy at DGCE uses mixed research methods, which combines qualitative and quantitative data (Creswell and Plano Clark, 2017). Qualitative research methods will be used in determining the SWOT factor in the MITA Kepabeanan policy. Then qualitative research methods will be used to determine strategic recommendations to improve policy performance.

The mixed method that the researcher will use is the exploratory sequential mixed methods model. This method begins by exploring qualitative data and analysis, then uses the findings in the second phase. The aim of this strategy is to develop better measurements with a special population sample and see if individual data in the qualitative phase can be generalized to the population in the quantitative phase (Creswell, 2019). The qualitative data in this study will be used as the basis for obtaining an overview of the research object, and determining the SWOT factors in the implementation of the MITA Kepabeanan policy. Policy recommendations will be prepared using quantitative methods to determine the best strategy to be prioritized for implementation.

The data used in this study are primary data and secondary data. Primary data is data collected directly for further analysis in order to find solutions to the problems studied (Sekaran and Bougie, 2016). Primary data was obtained from the first source, namely interviews and filling out questionnaires conducted by the informants, who were also the research respondents. Research informants are parties whose positions and competencies are considered to be able to describe and disclose various information regarding MITA Kepabeanan policy. Secondary data is data that has been collected by other people for purposes other than the current research purposes. Secondary data is obtained from books, journals, reports, archives, and other public documents (Sekaran and Bougie, 2016). In this study, the secondary data sources are documents owned by the DGCE including regulations regarding MITA Kepabeanan, the results of previous research on MITA Kepabeanan, and information from media that support this research.

By using purposive sampling technique, the authors look for informants who have the position, experience, and competency in the process of implementing the MITA Kepabeanan policy. Judgment sampling used in determining informants, which involves the choice of subjects who are placed most advantageously or in the best position to provide the necessary information (Sekaran & Bougie, 2016). In this research, the informants are DGCE's employees whose daily work is related to the implementation of the MITA Kepabeanan policy. The informants came from the Directorate of Customs Technique as the unit that carries out monitoring and evaluation, as well as from the Main Service Office of Customs and Excise Type A Tanjung Priok, Main Service Office of Customs and Excise Type C Soekarno Hatta, and the Customs and Excise Office of Tanjung Perak. The unit was chosen because the volume of exports and imports at the office was relatively high. In addition, informants were also selected from the MITA Kepabeanan exporter/importer.

Respondents in this study were taken from informants in the qualitative research phase. From a population of 20 (twenty) people consisting of DGCE employees and employees of the MITA Kepabeanan exporter/importer, 6 people selected to represent each organization, namely Directorate of Customs Technique, Main Service Office of Customs and Excise Type A Tanjung Priok, Main Service Office of Customs and Excise Type C Soekarno Hatta, Customs and Excise Office of Tanjung Perak, and MITA Kepabeanan exporter/importer using random sampling method with Microsoft Excel application. Organization that only have 1 (one) informant, the informant will be immediately designated as a respondent in the quantitative research phase. Taking respondents from previous research informants is intended so that the skills and knowledge possessed by respondents are in accordance with the problems studied.

Researchers use a hierarchical linear approach which in practice is more interactive for qualitative data analysis (Creswell, 2019; Creswell & Plano Clark, 2017). The stages start from preparing the data, reading the data, the coding process, determining the theme, describing the theme, and interpreting the data. The result of this data analysis is the SWOT factor of the MITA Kepabeanan policy. Furthermore, by using a SWOT analysis, policy alternatives will be made. AHP is used to determine the score of each SWOT factor and the score of each policy alternative, to determine the priority. Qualitative data processing using the NVivo 12 software research instrument, while for data processing in AHP using Microsoft Excel software developed by Klaus D. Goepel.

Result and Discussion

DGCE as customs administration in Indonesia in order to reduce logistics costs in Indonesia makes a MITA Kepabeanan policy regulated in Minister of Finance Regulation Number 229/PMK.04/2015 which has been amended by Minister of Finance Regulation Number PMK-211/PMK.04/2016 concerning MITA Kepabeanan. Furthermore, for more operational regulations, the Director General of Customs and Excise issued Regulation number 11 of 2017. MITA Kepabeanan are importers/exporters who are provided with special services in the customs sector. The purpose of this regulation is to reduce logistics costs which are expected to increase competitiveness and national economic growth, besides that MITA Customs is an instrument to appreciate importers/importers who have a good history of compliance so that given special services in the customs procedure.

Before obtaining a determination as a MITA Kepabeanan, the importer must first meet several criteria, namely having a good reputation for compliance for the last 6 (six) months which includes export-import activities, never making mistakes in the inclusion of the number of goods, types of goods, and customs value, and customs facilities that are material and

significant, there are no recommendations based on audit results stating that the Internal Control System is not good or cannot be audited. Other requirements are not having arrears on customs and tax, never committing a criminal offense in the customs and excise sector, getting green line for the last 6 (six) months, having a clear and specific nature of business, obtains a certificate of not having tax allowances from the Directorate General of Taxes, and expresses willingness to be designated as a MITA Kepabeanan.

Importers whose status is designated as MITA Kepabeanan get several eases in the customs process according to Table 4. These facilities can reduce logistics costs at various phases of the import process. From the various facilities obtained by the MITA Kepabeanan importer, it can be seen that logistics costs can be reduced by reducing the waiting time for containers at the port by minimizing physical inspections, document inspections, unloading and releasing imported goods directly, as well as excluding printed import declaration and complementary documents. In addition, MITA Kepabeanan importer can take advantage of periodic payments and pre-notification facilities to reduce the preparation time for making import declaration. The client coordinator facility can also be used to speed up the process of resolving export and import problems, and the information provided can help MITA Kepabeanan importer make decisions quickly.

Table 4
MITA Kepabeanan Special Services

No	Service	Logistic Cost Reduction	Explanation
1	Removal of document and physical examination	Customs Clearance	Reduce the cost of stockpiling at ports and renting containers
2	Unloading of imported goods from sea transport from abroad to land transport (truck loosing)	Post Customs Clearance	Reduce the cost of stockpiling at ports and renting containers
3	Releasing of imported goods from part of the container without stripping (part of container)	Post Customs Clearance	Reduce the cost of stockpiling at ports and renting containers
4	Corporate guarantee for all customs activities	Company cashflow arrangement, Pre Customs Clearance	Benefit from short-term investments and accelerate the import declaration submission
5	Periodic payments for producer importers	Company cashflow arrangement, Pre Customs Clearance	Benefit from short-term investments and accelerate the import declaration submission
6	Exceptions for submission of printed import declaration and complementary documents	Customs Clearance	Reduce the cost of stockpiling at ports and renting containers
7	Special services from the Client Coordinator	All process	Help importers/exporters solve problems and speed up decision making
8	Locomotive Facility for MITA Kepabeanan's trading partners	Customs Clearance	Reduce trading partner's cost of stockpiling at ports and renting containers
9	Import declaration submission without notification of arrival manifest post (prenotification)	Pre Customs Clearance	Accelerate the import declaration submission

Source: Research Result (2021)

According to the data in Table 5, in 2017, 301 companies designated as MITA Kepabeanan. Furthermore, the number of companies continued to increase to 394 companies in 2018. In 2019 there was a drastic increase to 621 companies, and further increased in 2020 to 636 companies. The increase in the number of companies is in line with the policy objective of giving appreciation to exporters and importers who have a good history of compliance. In addition, the increase in the number of MITA Kepabeanan companies every year indicates that there are more exporters and importers with good compliance categories.

Table 5
MITA Kepabeanan Importer/Exporter

Year	Amount
2017	301
2018	394
2019	621
2020	636

Source: Directorate General of Customs and Excise (2021)

The first step in determining the optimization strategy of the MITA Kepabeanan policy is to determine the strength, weakness, opportunity, and threat (SWOT) factors of the policy. These factors were determined based on the results of the literature study, and the results of interviews with informants representing the DGCE and the MITA Kepabeanan company. Based on data collected from literature studies, and the results of interviews with both DGCE employees and companies, the main strength of the MITA Kepabeanan policy is the reduced dwelling time during the export and import process. The impact of this reduced dwelling time is lower logistics costs. Furthermore, MITA Kepabeanan policy can provide smooth cash flow management with periodic payment facilities, as well as logistics storage arrangements in warehouses with easy import facilities which make the process of entering and releasing goods more predictable. The next strength is that the MITA Kepabeanan policy can motivate other importers and exporters to improve compliance with regulations, so that they can get appreciation by being designated as MITA Kepabeanan. The last strength factor is that the policy can improve the image of DGCE because importer/exporter are satisfied with the organization's performance in providing services.

The next step is the determination of the weakness factor. Based on the data obtained through literature studies and interviews, the first factor is the problem of implementing special services in the export and import process. Loosing truck facilities, part off containers, minimum physical research and inspection, exceptions for submitting import declaration printouts and complementary documents, periodic payments, and the client coordinator in its implementation there are many obstacles. This causes the policy unable to suppress dwelling time in the import and export process. The next weakness factor is the problem with the performance of the application system in the import and export process, named the Customs and Excise Information System and Automation (CEISA). Problems that often occur are delays in responding to importers and importers, service termination due to system maintenance, as well as data discrepancies at the time of closing prenotification import declaration. This causes delays in the process of releasing containers from the port at the time of import, and the process of entering containers into the port at the time of export. The next weakness of the MITA Kepabeanan policy is that the application system that supports the determination process is not yet available, and the application system to assist the monitoring process needs to be optimized for more accurate decision making. Furthermore, the weakness of the policy also comes from

the side of the MITA Kepabeanan company itself, which does not all have good employee competencies and sufficient resources, thereby increasing the potential for customs violations because customs regulations are not mastered.

Determination of the opportunity factor is the next step. The first opportunity that can be taken by the MITA Kepabeanan policy is to provide additional special services during the process of issuing import restriction permits through risk integration between DGCE and other agencies involved in the export and import process. The next opportunity is that the government's program to increase Indonesia's exports can be used to add special services in the export sector. Another opportunity that can be exploited by the MITA Kepabeanan policy is the National Logistics Ecosystem (NLE) program which integrates export and import processes in one portal. This program can be used to speed up the export and import process carried out by the MITA Kepabeanan company. Another factor that makes up the opportunity is the use of information technology such as blockchain and Non-Intrinsic Inspection in the process of implementing and supervising the MITA Kepabeanan.

The final step in the SWOT analysis is the determination of the threat factors. The most dominant threat factor is the Covid-19 pandemic which causes restrictions on activities and affects the economy. Direct consultations and field visits cannot be carried out due to activity restrictions. In addition, the Covid-19 pandemic has also caused an economic recession that has the potential to reduce state revenues. The consequence is that there is a cut in the government's budget, including the budget for the implementation of the MITA Kepabeanan policy. Furthermore, threats can arise from policy changes caused by social, economic, and political conditions that cause the government to have different priorities in its policies.

Tabel 6

MITA Kepabeanan SWOT Factors

Strengths	**Opportunities**
(S1) Reducing import export logistics costs	(O1) Adding special service facilities from other agencies in the form of ease of applying for permits for prohibited and restricted goods
(S2) Streamlining cash flow and warehouse arrangements	(O2) Export improvement program from the government
(S3) Improving the compliance of importers and exporters of non- MITA Kepabeanan	(O3) Utilization of the National Logistics Ecosystem program in facilitating the import-export process.
(S4) Improve the imaget of DGCE performance	(O4) Utilization of information technology to support policy implementation
Weakness	**Threats**
(W1) Obstacles in the field in the implementation of special service facilities	(T1) Restrictions on activities in services and monitoring due to the Covid-19 pandemic.
(W2) The performance of the customs service application system, CEISA, hampers the export and import process	(T2) Potential budget cuts for policy implementation due to the Covid-19 pandemic.
(W3) The need for additional and improved applications in policy implementation	(T3) Changes in government priorities due to social, economic and political conditions.
(W4) Insufficient customs knowledge from the MITA Kepabeanan company	

Source: Research Finding (2021)

Based on the explanation above, the factors that make up the Strength, Weakness, Opportunity, and Threat of the MITA Kepabeanan policy can be described in Table 6. Furthermore, these factors will be used as a reference in formulating recommendations to improve the performance of the MITA Kepabeanan policy by combining internal factors and external.

With reference to internal and external factors, alternative strategies that can be recommended to improve the performance of the MITA Kepabeanan policy are as follows:

1. SO Strategy: Creating a portal that involves all agencies in the export and import process by providing facilities based on company risk management.
2. ST Strategy: Prepare strategic steps for the MITA Kepabeanan policy by considering the Covid-19 pandemic and the conditions for the next few years.
3. WO Strategy: Improving the performance of import-export service applications and reviewing the application of special service facilities.
4. WT Strategy: Adjustment of policy implementation during the Covid-19 pandemic and problem-solving strategies in the field.

The SWOT factors identified in Table 6 were used to develop a questionnaire model in Microsoft Excel software developed by Goepel in 2013, for pairwise comparisons to combine SWOT analysis with the AHP method. Survey respondents conducted pairwise comparisons independently so that comparisons were based on expert judgment (Goepel, 2013). Respondents first made pairwise comparisons of the SWOT groups and then compared the factors in the related SWOT groups. Respondents were asked to evaluate groups and factors using the Saaty Scale 1-9 to calculate priority. The data obtained from the respondents were analyzed to calculate the priority of the group, the priority of the factors in the SWOT group and the overall priority of the factors. The overall priority of the factors is calculated by multiplying the priority of the group by the priority of the factors in the group. The weighting results are listed in Table 7.

Based on the results of the pairwise comparison with the AHP method in Table 7, the most important SWOT factor is strength with a score of 0.544, followed by weakness with a score of 0.201, then opportunity with a score of 0.197, and the last is threat with a score of 0.059. This shows that respondents feel that the strength of the MITA Kepabeanan policy is quite dominant compared to other factors. The biggest strength of this policy is that it can reduce export and import logistics costs with a total priority score of 0.278. In terms of weakness, the most influential thing according to respondents is the performance of the CEISA customs service application system which hinders the export and import process with a total priority score of 0.082. Furthermore, the biggest opportunity that can be utilized by the MITA Kepabeanan policy is the addition of facilities through the granting of facilities for restricted goods permits from other agencies with a total priority score of 0.060. Lastly, from the threat factor, the most influential thing is the Covid-19 pandemic which has resulted in restrictions on service and monitoring activities with a total priority score of 0.024.

Table 7

SWOT Factor Priority and Group Priority

SWOT Group	Group Priority	SWOT Factor	Factor Priority	Total Priority
Strength	**0,544**	(S1) Reducing import export logistics costs	**0,511**	**0,278**
		(S2) Streamlining cash flow and warehouse arrangements	0,236	0,128
		(S3) Improving the compliance of importers and exporters of non- MITA Kepabeanan	0,170	0,092
		(S4) Improve the imaget of DGCE performance	0,083	0,045
Weaknes s	0,201	(W1) Obstacles in the field in the implementation of special service facilities	0,290	0,058
		(W2) The performance of the customs service application system, CEISA, hampers the export and import process	**0,409**	**0,082**
		(W3) The need for additional and improved applications in policy implementation	0,226	0,045
		(W4) Insufficient customs knowledge from the MITA Kepabeanan company	0,075	0,015
Opportunit y	0,197	(O1) Adding special service facilities from other agencies in the form of ease of applying for permits for prohibited and restricted goods	**0,304**	**0,060**
		(O2) Export improvement program from the government	0,264	0,052
		(O3) Utilization of the National Logistics Ecosystem program in facilitating the import-export process.	0,176	0,035
		(O4) Utilization of information technology to support policy implementation	0,256	0,050
Threat	0,059	(T1) Restrictions on activities in services and monitoring due to the Covid-19 pandemic.	**0,409**	**0,024**
		(T2) Potential budget cuts for policy implementation due to the Covid-19 pandemic.	0,353	0,021
		(T3) Changes in government priorities due to social, economic and political conditions.	0,239	0,014

Source: Research Finding (2021)

Strength is the factor that gets the biggest score compared to other factors. This shows that respondents feel that the MITA Kepabeanan policy, with all the problems and limitations it has, still provides benefits to the MITA Kepabeanan company and DGCE. The greatest strength of this policy is that it can reduce the logistics costs of export and import processes. Furthermore, this policy also provides benefits for MITA Kepabeanan companies to regulate cash flow and company logistics, as well as encourage the compliance of non- MITA Kepabeanan exporters and importers. Meanwhile, according to respondents, the smallest strength of the policy is to increase the DGCE performance appraisal.

The next most important factor is weakness. According to respondents, the biggest weakness of the MITA Kepabeanan policy is the performance of the customs service application system which can hamper the export and import process. The next weakness that caught the attention of the respondents was the obstacles in implementing import and export facilities in the field. The need for additional and improved application systems that support policy implementation is the next weakness. Finally, the problem regarding the limited knowledge of the company is considered by the respondents as the least important weakness. The priority of these weaknesses can be input for DGCE to improve the weaknesses that are considered the most important that can hinder the implementation of the MITA Kepabeanan policy.

The biggest opportunity that can be exploited by the MITA Kepabeanan policy is the addition of facilities in the form of providing easy permits for restricted goods from other agencies. The next opportunity which according to respondents can be utilized is the government's program to increase exports and use of information technology. Furthermore, the smallest opportunity that according to respondents can be utilized is to utilize the National Logistics Ecosystem to facilitate the export and import process.

Threat factor gets the lowest score compared to other factors. This indicates that there is no real threat from outside parties that can affect the implementation of the MITA Kepabeanan policy, both in terms of social, economic, political, and technological changes. This policy is considered to be able to deal with the Covid-19 pandemic conditions that have occurred since 2020. By utilizing technology to facilitate the communication process and reducing field visits due to budget savings, this policy can overcome activity restrictions and potential budget reductions as a result of the Covid-19 pandemic. In addition, from a political perspective, considering that this policy provides great benefits for MITA Kepabeanan companies in terms of exports and imports, entrepreneurs feel that stopping this policy will actually harm the government.

After weighting the SWOT factor of the MITA Kepabeanan policy. The next step is to choose the best strategy to improve the performance of the MITA Kepabeanan policy. By using the desirability index, which is obtained by multiplying the specific criteria of the alternatives with the weights of the appropriate criteria, then summing the results to get which alternative is the highest. The strategy with the highest weight will later be chosen to improve a condition, program or policy (Saaty & Vargas, 2012).

Table 8

TOWS Matrix Implementation Strategy for MITA Kepabeanan

Internal Factor / External Factor	***Strength***	***Weakness***
Opportunity	**Strategy SO (0,741)** Creating a portal that involves all agencies in the export and import process by providing facilities based on company risk management.	**Strategy WO (0,398)** Improving the performance of import-export service applications and reviewing the application of special service facilities.
Threat	**Strategy ST (0,603)** Prepare strategic steps for the MITA Kepabeanan policy by considering the Covid-19 pandemic and the conditions for the next few years..	**Strategy WT (0,260)** Adjustment of policy implementation during the Covid-19 pandemic and problem-solving strategies in the field.

Source: Reseach Finding (2021)

Based on the weight of the SWOT factor, the weight of the policy recommendations can be determined by adding the weight of each SWOT factor which is used as a reference for making recommendations. The order of recommendations based on Table 8, the first is the SO recommendation with a score of 0.741, the second is the ST recommendation with a score of 0.603, the third is the WO recommendation with a score of 0.398, and the last order is the WT recommendation with a score of 0.260. The SO recommendations will be used as the main recommendations to improve the performance of the MITA Kepabeanan policy. This recommendation is intended so that DGCE encourages the creation of a single window portal that involves all agencies involved in the export and import process. By utilizing risk management, the provision of convenience facilities in the entire export and import process can be carried out by referring to the company's risk profile.

The SO strategy, namely the creation of a portal that involves all agencies in the export and import process by providing facilities based on company risk management, is the most recommended to improve the performance of the MITA Kepabeanan. With the existence of an integrated portal with all agencies involved in the export and export process, it is easier to provide import facilities for companies that fall into the category of MITA Kepabeanan. Currently, there is no portal that integrates import data across all government agencies, so the existing policies are still segmented. This policy can be a pioneer for the provision of convenience facilities that can be applied in all government agencies.

In the short term, DGCE can take advantage of the Indonesia National Single Window (INSW) Portal as a first step for data integration between government agencies. Although currently the INSW portal still functions as a document portal for export and import prohibitions and restrictions, in the future it can be used to facilitate import and export licensing for MITA Kepabeanan companies. In addition, in the long term, the utilization of the National Logistic Ecosystem (NLE) program implemented at DGCE since 2019 can bridge between import and export data for government agencies and private parties so that the implementation of the MITA Kepabeanan policy can be more optimal, which can reach all export activities. and imports.

Conclusion

MITA Kepabeanan policy aims to reduce logistics costs to increase competitiveness and national economic growth, as well as to give appreciation to importers and exporters who comply with customs regulations. Based on the results of the SWOT and AHP analysis, the most prioritized strategy to optimize the MITA Kepabeanan policy is the SO strategy, which is to encourage DGCE to create a portal that involves all agencies in the export and import process by providing facilities based on company risk management. The next strategy is the ST strategy, formulate strategic steps for the MITA Kepabeanan policy taking into account the Covid-19 pandemic and the conditions for the next few years. The third strategy is the WO strategy, improving the performance of import-export service applications and reviewing the application of special service facilities. The last strategy is the WT strategy, adjusting policy implementation during the Covid-19 pandemic and solving problems in the field.

This research still has limitations, including the SWOT analysis which does not yet have a standard in determining whether someone can be categorized as an informant who does have knowledge and experience about a policy. This affects the objectivity of each informant which also affects the determination of the SWOT factor as the basis for decision making which will later be processed with AHP data. In addition, the SWOT factor only captures the conditions that occurred at the time the research was carried out. Therefore, if there are changes in social, economic, and political conditions which in the future can affect the policy of the MITA Kepabeanan, it is possible to give different results in determining the SWOT factor.

Further research can add more specific factors regarding the selection of informants to determine the SWOT factor. In addition, with the possibility of easing the Covid-19 pandemic in the future, researchers can directly assist informants in filling out the AHP questionnaire to determine priority policy recommendations. In addition, research on the quantitative economic impact of the MITA Kepabeanan policy in reducing logistics costs in Indonesia is also needed to measure how far the policy objectives can be achieved.

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