



The Effect of Public Service Quality on Taxpayer Satisfaction In Online Payment of Regional Taxes

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ABSTRACT

This research was conducted at the Office of the Regional Financial Management Agency for Revenue and Assets in the City of Tebinggi Tinggi. It can be seen that the amount of adjusted R square value is 0.435 or 43.5% This shows that the Service Quality Variable (X) and can explain the Customer Satisfaction Variable (Y) is 43.5%, the remaining 56.5% (100 % - 43.5%) is explained by other variables outside of this research model. (2) The results of the t-test (partial) can be seen that the obtained tcount value is 6.289 With = 5%, ttable (5%; 51-2 = 49) obtained ttable value of 1.676 From the description it can be seen that tcount (6.289) > ttable (1.676), as well as the significance value of 0.00 < 0.05, it can be concluded that the first hypothesis is accepted, meaning that the Product Quality Variable (X) has a significant effect on the Customer Satisfaction Variable (Y).

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1. Introduction

Public service is a form of service provided by the bureaucracy / government to the community. The implementation of public services is intended to meet the needs in accordance with the wishes and expectations of the community. Because in essence the government is a public servant or public servant. In accordance with Law No. 25 of 2009, Public service is defined as an activity or series of activities in an effort to meet the needs of services in accordance with the laws and regulations for every citizen for goods and services, as well as administrative services provided by public service providers. The services provided to the community must always be of good quality and close to the expectations of the community because the good and bad public services provided by bureaucrats to the community are often used as a benchmark for the success of an agency. As a developing country, Indonesia actually has various kinds of potential to become a more developed country, and Indonesia's sources of state revenue are divided into two, namely domestic revenues and foreign revenues, and taxes are one of the sources of state revenues. However, the achievements planned by the government have not achieved maximum results. This is because there are still many taxpayers who do not report the amount of tax that is given by the government, and tend to reduce the tax costs set.

The influence of the development and application of information and communication technology also reaches government aspects, one of which is taxation. Given the relevance between the implementation of tax obligations by taxpayers and good tax services in order to achieve tax compliance or tax compliance, especially for regional taxes, this will not be achieved without ease of service, especially in terms of administrative convenience, there is a need for integration between tax administration with technology and information in order to achieve a modern and flexible tax service in accordance with the times.

BPKPAD is likened to a branch of the bureaucracy that is in the midst of the bureaucracy and the community. In its position in the community, BPKPAD must provide satisfactory services to the community as service users. In relation to tax collection, it is obliged to provide optimal services. Wibawa explained that there are several reasons BPKPAD must provide optimal services, namely taxpayers have the right to be



respected, taxpayers are not subordinate to agencies that can be coerced, taxes are a source of Regional Original Income (PAD) and are agencies with an interest in providing satisfaction in paying local taxes. .

Local governments will not be able to carry out their functions effectively and efficiently without sufficient funds to provide services to the public and implement development programs. This must also be supported by the community in taking part in fulfilling their tax obligations. One of the objectives of implementing regional autonomy and fiscal decentralization is to increase independence and reduce fiscal dependence on the central government. (PAD). The higher the ability of the region to generate PAD, the greater the regional directors to use the PAD in accordance with the aspirations, needs and priorities of regional development.

2. Research Methods

2.1 Location and Time of Research

This research will be carried out at the office of the Regional Revenue and Assets Financial Management Agency Jalan Gn. Agung Bp 7 Kota Tebing Tinggi. This research will be carried out from March 2020 to completion.

2.2 Conceptual Framework

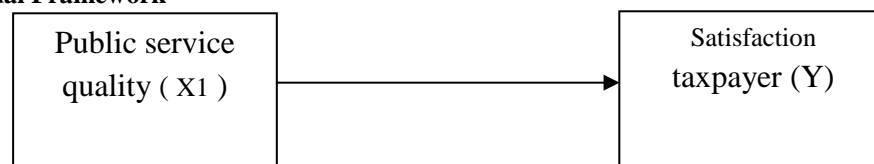


Fig 1. Conceptual Framework

According to Kotler in Sunyoto's book (2013, p.35), consumer satisfaction is the level of one's feelings after comparing the perceived performance or results with their expectations. Consumers can experience one of three levels of general satisfaction, namely if performance is below expectations, consumers will feel disappointed, but if performance matches expectations, customers will feel satisfied and if performance exceeds expectations, customers will feel very satisfied, happy or happy. The influence of the development and application of information and communication technology also reaches government aspects, one of which is taxation.

According to Fandy Tjiptono (2012:157) defines service quality as a measure of how well the level of service provided is able to meet customer expectations. It can be concluded that service quality is an economic activity whose output is not a product of consumption, along with production time and provides added value (such as enjoyment, entertainment, leisure) which is intangible and if the service received by the customer is as expected, the service quality is perceived as good. (ideal), and vice versa if the service received is lower than what consumers expect, then the quality of service will be perceived as bad (less ideal), so that the needs and desires of consumers feel unfulfilled.

3. Result and Discussion

3.1 Descriptive Analysis of Research Variables

a. Service Quality Variable (X)

It is known the number and percentage of respondents' answers regarding Service Variables as presented in Table 1 below

Table 1.
Description of Respondents' Answer Score Regarding Service Quality Variables (X)

Statement	Answer				
	SS	S	KS	TS	STS
1. I make regular payments every month.	17 (33,3%)	23 (45,1%)	11 (21,6%)	-	-
2. I tell people around me because the service product is very good	17 (33,3%)	23 (45,1%)	11 (21,6%)	-	-
3. I am diligent in paying taxes because the image of BPKPAD is good	27 (52,9%)	14 (27,5%)	8 (15,7%)	2 (3,9%)	-

Statement	Answer				
	SS	S	KS	TS	STS
4. When I pay taxes I always decide to pay taxes on time	13 (25,5%)	32 (62,7%)	6 (11,8%)	-	-

Source: Data processed from Appendix 2 (2019)

Table 1 shows that the average respondent's answer is on the agree and strongly agree scale with the average answer value of 4.16 (high). This shows that from the 4 service variables measurement indicators (X) it can be concluded that the average service variable (X) is in the very high category.

b. Customer Satisfaction Variable (Y)

It is known the number and percentage of respondents' answers regarding the Customer Satisfaction Variable (Y) as presented in Table 2 below:

Table 2.
Description of Respondents' Answer Score Regarding Customer Satisfaction Variable (Y)

Statement	Answer				
	SS	S	KS	TS	STS
1. I believe I have made an online payment even though I don't have physical evidence	24 (47,1%)	16 (31,4%)	10 (19,6%)	1 (2,0%)	-
2. If BPKPAD employees have empathy for all customers who come.	13 (25,5%)	32 (62,7%)	6 (11,8%)	-	-
3. I saw for myself how good responses were given to customers.	14 (27,5%)	21 (41,2%)	14 (27,5%)	2 (3,9%)	-

Source: Data processed from Appendix 2 (2018)

Table 2 shows that the average respondent's answers are on the agree and strongly agree scale with the average answer value of 4.09 (high). This shows that from the 4 measurement indicators of the Customer Satisfaction Variable (Y) it can be concluded that the average score of the Customer Satisfaction Variable is in the very high category.

3.2 Instrument Test

a. Validity Test

Validity testing using SPSS version 23 for windows with criteria based on the calculated r value as follows:

- 1) If $r_{count} > r_{table}$ or $-r_{count} < -r_{table}$ then the statement is declared valid.
- 2) If $r_{count} < r_{table}$ or $-r_{count} > -r_{table}$ then the statement is declared invalid.

This test was carried out on 51 respondents, then $df = 51 - 2 = 49$, with $\alpha = 5\%$ then the r table value was 0.275 (Ghozali, 2016), then the calculated r value will be compared with the r table value as in table 3 below :

Table 3.
Validity Test Results

Service Quality Variables			
Statement	r _{count}	r _{table}	Validity
1	0,913	0,275	Valid
2	0,913	0,275	Valid
3	0,759	0,275	Valid
4	0,690	0,275	Valid
Customer Satisfaction Variable			
Statement	r _{count}	r _{table}	Validity
	0,823	0,275	Valid
	0,598	0,275	Valid
	0,799	0,275	Valid

Source: Data processed from Appendix 3 (2019)

Table 3 shows that all statement points, both the Service variable (X) and the Customer Satisfaction Variable (Y) have an r value that is greater than the value of r table so that it can be concluded if all statements of each variable are declared valid.

b. Reliability Test

Reliability is an index that shows the extent to which a measuring instrument can be trusted or reliable. According to Sugiyono (2013) a factor is declared reliable if the Cronbach Alpha is greater than 0.6. Based on the results of data processing using SPSS 23 for windows, the following results were obtained:



Table 4.
Reliability Test Results

Variable	Cronbach Alpha	Constant	Reliability
Variable X	0,820	0,6	Reliable
Y . variable	0,801	0,6	Reliable

Source: Data processed from Appendix 3 (2018)

Based on the reliability test using Cronbach Alpha, all research variables are reliable/reliable because Cronbach Alpha is greater than 0.6, so the results of this study indicate that the measurement tool in this study has met the reliability test (reliable and can be used as a measuring instrument).

3.3 Classical Assumption Test

The testing of classical assumptions with the SPSS 23 for windows program carried out in this study includes:

a. Normality Test

Normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods, graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. The test results using SPSS 23 for windows are as follows:

Table 5.
One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,28236147
Most Extreme Differences	Absolute	,093
	Positive	,093
	Negative	-,093
Test Statistic		,093
Asymp. Sig. (2-tailed)		,200 ^{c,d}
Monte Carlo Sig. (2-tailed)	Sig.	,784 ^e
	99% Confidence Interval	Lower Bound Upper Bound

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Based on 51 sampled tables with starting seed 2000000.

From the output in table 5, it can be seen that the significance value (Monte Carlo Sig. Lower Bound) for all variables is 0.636. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

b. Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. The multicollinearity test in this study is seen from the tolerance value or variance inflation factor (VIF). The calculation of the tolerance value or VIF with the SPSS 23 for windows program can be seen in Table 6 below:

Table 6
Multicollinearity Test Results

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
(Constant)	4,393	1,269			3,461	,001		
X	,474	,075	,668		6,289	,000	1,000	1,000

a. Dependent Variable: Y

Based on table 6, it can be seen that the tolerance value of the Service Quality Variable (X) is 1,000, all of which are greater than 0.10 while the VIF value of the Product Quality Variable (X) is 1,000, all of which are less than 10. Based on the results the calculation above can be seen that the tolerance value of all independent variables is greater than 0.10 and the VIF value of all independent variables is also smaller than 10 so that there is no correlation symptom in the independent variables. So it can be concluded that there is no symptom of multicollinearity between independent variables in the regression model.

3.4 Multiple Linear Regression Test

Multiple linear regression testing explains the magnitude of the role of the Service Quality Variable (X) on the Customer Satisfaction Variable (Y). Data analysis in this study used multiple linear regression analysis using SPSS 23 for windows. The analysis of each variable is described in the following description:

Table 7.
Multiple Linear Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,393	1,269		3,461	,001		
	X	,474	,075	,668	6,289	,000	1,000	1,000

a. Dependent Variable: Y

Based on these results, the multiple linear regression equation has the formulation: $Y = a + b X + +$, so that the equation is obtained: $Y = 4.393 + 0.474X$

The description of the multiple linear regression equation above is as follows:

- 1) The constant value (a) of 4.393 indicates the magnitude of the Customer Satisfaction Variable (Y) if the Service Quality Variable (X).
- 2) The regression coefficient value of the Service Quality Variable (X) (b) of (0.474) indicates the magnitude of the role of the Service Quality Variable (X) on the Product Satisfaction Variable (Y). This means that if the Product Quality Variable (X) factor increases by 1 unit value, it is predicted that the Customer Satisfaction Variable (Y) will increase by (0.474).

3.5 Coefficient of Determination (R2)

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. In other words, the value of the determinant coefficient is used to measure the contribution of the studied variables X and Y as the dependent variables. The greater the value of the coefficient of determination, the better the ability of variable X to explain variable Y. If the determination (R2) is greater (closer to 1), it can be said that the influence of variable X is large on variable Y. The formula for the coefficient of determination is as follows:

This shows that the model used is getting stronger to explain the effect of variable X on variable Y. On the other hand, if the determination (R2) is getting smaller (close to zero), it can be said that the effect of variable X on variable Y is getting smaller. This shows that the model used is not strong enough to explain the effect of variable X on variable Y. The value used to see the coefficient of determination in this study is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The value of the coefficient of determination can be seen in Table 8 below:

Table 8. Coefficient of Determination

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin - Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,668 ^a	,447	,435	1,29538	,447	39,550	1	49	,000	1,944

a. Predictors: (Constant), X

b. Dependent Variable: Y

Based on table 8, it can be seen that the adjusted R square value is 0.435 or 43.5% This shows that the Service Quality Variable (X) and can explain the Customer Satisfaction Variable (Y) is 43.5%, the remaining 56.5% (100 % - 43.5%) is explained by other variables outside this research model.



3.6 Hypothesis Test

a. t test (Partial)

The t statistic test is also known as the individual significance test. This test shows how far the influence of the independent variable partially on the dependent variable. In this study, partial hypothesis testing was carried out on each independent variable as shown in Table 9 below:

Table 9. Partial Test (t)

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics			
	B	Std. Error	Beta	t	ig.	Tolerance	VIF	
1 (Constant)	4,393	1,269		,461	001			
X	,474	,075	,668	,289	000	1,000	1,000	

a. Dependent Variable: Y

Hypothesis Testing the Effect of Service Quality Variable (X) on Customer Satisfaction variable (Y). The form of hypothesis testing based on statistics and curves can be described as follows:

Decision Making Criteria:

- 1) Accept H₀ If tcount < ttable or -tcount > - ttable or Sig value. > 0.05
- 2) Reject H₀ If tcount ttable or -tcount - ttable or Sig. < 0.05

From table 9, the tcount value is 6.289. With = 5%, ttable (5%; 51-2=49) the ttable value is 1.676. From the description it can be seen that tcount (6.289) > ttable (1.676), as well as the significance of 0.00 < 0.05, it can be concluded that the first hypothesis is accepted, meaning that the Product Quality Variable (X) has a significant effect on the Customer Satisfaction Variable (Y).

4. Conclusion

Based on the results of research and discussion in the previous chapter, it can be concluded as follows:

- a. It is known that the adjusted R square value is 0.435 or 43.5%. This shows that the Service Quality Variable (X) and can explain the Customer Satisfaction Variable (Y) is 43.5%, the remaining 56.5% (100% - 43.5%) is explained by other variables outside the research model.
- b. Hypothesis testing obtained ttable value of 1.676 From the description it can be seen that tcount (6.289) > ttable (1.676), as well as the significance value of 0.00 < 0.05, it can be concluded that the first hypothesis is accepted, meaning that the Service Quality Variable (X) has a significant effect on the Customer Satisfaction Variable (Y).

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