THE INFLUENCE OF IMPLEMENTATION E-FILING TO THE QUALITY OF TAX SERVICES AND THE IMPLICATION TO OF SATISFACTION TAXPAYERS
(*Survey In Individual TaxPayers in the* KPP Pratama Bandung Majalaya)

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Abstract

The research was conducted on taxpayers who are in the Tax Office Pratama Bandung Majalaya. There is still a phenomenon that occurs taxpayers who are not satisfied with the services provided. because the services are given quite slow. If taxpayers are not satisfied then the quality of service will not.

The purpose of research is done to analyze how much the implementation of e-filing affects the quality of tax services and how much the quality of tax services to the satisfaction of the taxpayer on STO Bandung Majalaya.

Sampling was done by using the withdrawal technique nonprobability Sampling Design is by using incidental sampling, with survey respondents as many as 300 individual taxpayers (WPOP). Data collected through questionnaires. Data were analyzed using a SEM analysis with PLS approach, calculators using SEM-PLS 2.0 program.

The research proves that the implementation of the e-filling significantly influence the quality of tax services and the quality of tax services significantly influence taxpayer satisfaction.

Keywords : Implementation of E-Filing, Quality of tax services, Taxpayer satisfaction

I. Introduction
1.1 Background Research

Tax management in Indonesia is evolving very dynamically as seen from the development that began since the reformation of taxation (tax reform) in 1983. Through changes such as organizations, systems, facilities and infrastructure, regulations and apparatus that manage taxes, has contributed to state revenue . Taxes have played a strategic role for the state finances (APBN) (M Zain, 2012). The problem of taxation to date the existence of a slow tax officer and the old data input, making taxpayers feel not satisfied with services that are not on time (Dadang K, 2015).

Satisfaction or dissatisfaction is a person's pleasure that comes from the comparison between his / her impression of the actual / actual performance with the expected product (Etta and Sopiah 2013: 45). Explained that satisfaction is essentially related to one's need factor (taxpayer) (Sudaryono 2014: 78). That is, if a person's needs are met, then the person will feel satisfied, vice versa (Sudaryono 2014: 78).

Besides the factors that are not less important in creating taxpayer satisfaction one of them is the quality of service, Quality of service is the level of excellence to meet customer desires, service quality can be assessed based on consumer perception by comparing expectations when receiving services with actual experience of services received Kirana Cipta, 2014).

Public service itself in the taxation sector can be interpreted as a service given to the Taxpayer by the Directorate General of Taxes to help the Taxpayer fulfill his tax obligations (Cindy Jotopurnomo, 2013). Tax Service turned out not everything is going well, The existence of a slow tax officer and the old data input, making taxpayers feel annoyed, but at least there are six counters lined up, but only filled three, while the people who need service amounted to dozens of people (Dadang K , 2015)

Step Directorate General of Taxes to improve the quality of tax services started by reforming taxation is by holding the implementation of e-filing. E-filing is an electronic delivery service or delivery of SPT for both private individuals and entities (companies, organizations) to DGT through an ASP (Application Service Provider or Service Provider) by utilizing online and real time internet links (Siti Kurnia Rahayu, 2010: 131). Taxpayers no longer need to print all report forms and wait for receipts manually (Risks C.Y. Laihad, 2013: 45). Through this

electronic tax filing system (e-filing) this can improve the efficiency of tax assessment methods, reduce calculation errors, and save taxpayer time to report taxes (Azmi and Bee, 2010: 13).

This will help to reduce the cost and time required by the Taxpayer to prepare, process and report spt tax returns to the Tax Office correctly and appropriately (Dewi, 2010: 2). The implementation of e-filing is not fully working because the 24-hour e-filing is available for many taxpayers who use it to deliver such and ultimately result in difficulties in accessing e-filing, this is because the DJP server is still not able to accommodate so much access in one time so that frequent errors or difficult to access due to limitations of available brandwidth (Sidiq, 2017).

This is because the system is still new so there are still shortcomings and there are many things that must be understood related to the readiness of human resources, facilities and tools so that it takes process and long time, in addition to follow the development of informatics technology (Novarina, 2015 : 5). Based on the background that has been described above, the researcher is interested to conduct a research entitled "The Effect of Implementation of E-Filing Against Quality Of Tax Service And Its Implication On Taxpayer Satisfaction".

1.2 Formulation of The Problem

1) How much influence the Implementation of E-Filing on the Quality of Tax Service.
2) How much influence the Quality of Tax Service to Taxpayer Satisfaction.

1.3 The Intent and Purpose of The Research

1.3.1. Intent Research

The mean of this study is to examine and collect data on the Effect of Implementation of E-Filing Against Tax Service Quality And Its Implication On Taxpayer Satisfaction.

1.3.2. Research Objectives

1) To analyze the influence of the Implementation of E-Filing Against the Quality of Tax Service.
2) To analyze the Quality of Tax Service Against Taxpayer Satisfaction.

1.4 Usability Research

1.4.1. Practical Usability

1) For the Tax Office (KPP)
   With this research is expected to be an evaluation material in helping to improve the Effect of Implementation of E-Filing Against Quality Of Tax Service And Its Implication On Taxpayer Satisfaction.
2) Taxpayers
   With this research is expected to be a reference taxpayers in receiving satisfaction in doing taxation.

1.4.2. Academic Uses

1) For Science Development
   To develop previous research on the Effect of Implementation of E-Filing Against Quality Of Tax Service And Its Implication To Taxpayer Satisfaction.
2) For Researchers
   Can improve and deepen the knowledge and understanding of the author on the Effect of Implementation of E-Filing Against The Quality Of Tax Service And Its Implication To Taxpayer Satisfaction.
3) For Other Researchers
   Can be used as reference materials for consideration and thought in further research in the same field, regarding the Effect of Implementation of E-Filing on Quality of Tax Service and Its Implication on Taxpayer Satisfaction.

II. LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

2.1 Review Of The Literature

2.1.1. Implementation E-Filing

According to (Nufransa Wira Sakti, 2015: 133) states that e-filing is a way of submitting SPT or notification of extension of annual SPT conducted online in realtime in order to facilitate taxpayer to perform its tax obligation through website of Directorate General of Tax

2.1.1.1 Implementation Indicaors E-Filing

According to Nufransa Wira Sakti (2015: 53) the indicators of e-filing are as follows:

1) Submit SPT
2) ReaTime

2.1.2. Quality of Tax Service

According to Lupiyoadi (2014: 216) How far is the difference between customer's reality and expectations for the services they receive.

2.1.2.1. Quality Indicators of Tax Service

Indicator of service quality according to Lupiyoadi (2014: 216) states that:

1) Reality
2) Hope

2.1.3. Definition of Taxpayer Satisfaction

According to Fandy Tjiptono (2014: 63) states that satisfaction is the level of a person's feelings after comparing the performance or the results he perceived compared with expectations.

2.1.3.1 Taxpayer Satisfaction Indicator

According to Fandy Tjiptono (2014: 368) taxpayer satisfaction indicators are as follows:

1) Performance
2) Hope

2.2 The Framework Of Thought

According to Umar Sekaran (2016: 65), the definition of the frame of thought is as follows:

"The framework of thinking is a conceptual model of how theory relates to various factors that have been identified as important issues".

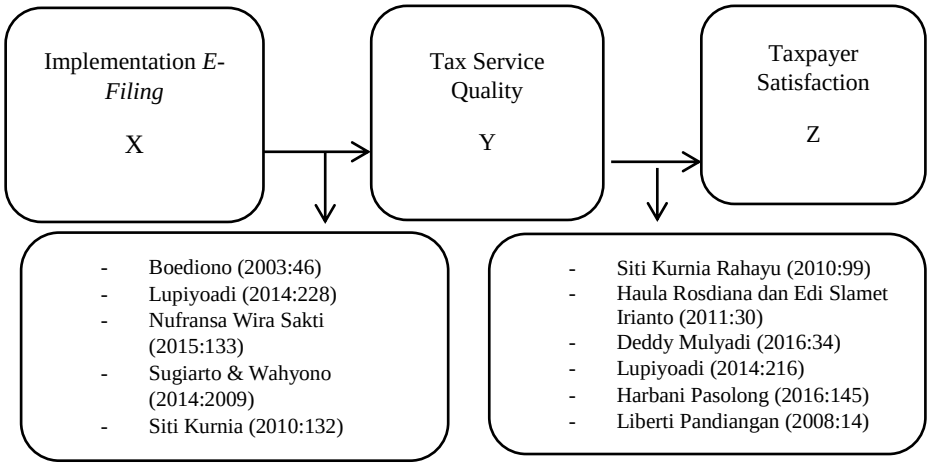
2.2.1 The Effect of Implementation of E-Filling on Quality of Tax Service

According to Haula Rosdiana and Edi Slamet Irianto (2011: 30) states that the existence of e-filing that can be submitted online, will facilitate services to taxpayers, because taxpayers do not have to submit it directly to the Tax Office.

2.2.2 Effect of Tax Service Quality on Taxpayer Satisfaction

Rambat Lupiyoadi (2014: 228) suggests that the main factor determining customer satisfaction is customer perceptions of service quality. Good service provides an encouragement to customers to forge strong bonds with the company.

Based on the description above, the researcher poured his framework in the form of scheme research paradigm is as follows:



Picture 2.1
Research paradigm

III. RESEARCH METHODOLOGY

3.1 Research methods

The research method according to Sugiyono (2012: 2) is as follows:

"The research method is basically a scientific way to get data with a specific purpose and usefulness. The scientific way means the activity of this research is based on the characteristics of science, that is rational, empirical, and systematic ".

This research method using descriptive and verifikatif method. By using the research method will be known the influence or significant relationship between the variables studied so as to produce a conclusion that will clarify the picture of the object under study.

3.2 Operationalization of Variables

According Suharsimi Arikunto (2013: 164), the definition of operational variables are as follows:

"Understanding and identifying variables is an absolute requirement for researchers and the need for carefulness and agility in thinking".

In the operationalization of these variables, all of the above variables use the ordinal scale concept, ie both indepandent (X) and (Y) and dependent (Z) variables using ordinal scales.

Understanding of ordinal scale according Umi Narimawati (2010: 23) is as follows:

"Ordinal measurement scale provides information about the relative number of different characteristics possessed by a particular object or individual".

3.3 Data Sources and Data Collection Techniques

Sources of data used in research that is primary data. In this study, the author uses primary data covering all data directly obtained from respondents who have not been processed.

1) Primary Data
   Primary data according to Sugiyono (2012: 137) are as follows:
   "Primary sources are data sources that directly provide data to data collectors".

Primary data collection in this study through how to spread the questionnaire and conduct interviews directly with the parties related to the research that is in the Taxpayer registered in the Tax Office Pratama Bandung Majalaya. Data collection techniques conducted by the authors to obtain and collect data is using survey methods.

3.4 Population and Sampling

3.4.1 Population

Population is an object or subject that is in a region and meet certain requirements relating to research problems. The population in this study is an individual taxpayer registered in the Tax Office Pratama Bandung Majalaya as many as 107,352 people.

3.4.2 Sampling

Respondents in this study are Individual Taxpayers at the Tax Office Primary Majalaya. The population in this study amounted to 398.51 Individual Taxpayers. Sampling is done by using Nonprobability Sampling Design technique by using incidental sampling.

According Sugiyono (2010: 218) Nonprobability sampling is a sampling technique that does not provide opportunities or equal opportunity for each element or member of the population to be selected into a sample.

3.5 Method of collecting data

This research collects primary data by distributing questionnaires, from data obtained from the respondents, it is necessary to test the truth. To test the truth and sincerity of the respondent's answer required testing that is Test Validity and Test of Reability.

3.5.1 Validity Test

According to Cooper, quoted by Umi Narimawati, et al. (2010: 42), validity is defined as follows:

"Validity is a characteristic of measurement concerning the extent that a test measures what the researcher actually wishes to measure".

According Sugiyono (2012: 2), the validity is defined as follows:

"Valid is to show the degree of accuracy between the actual data that occurs on the object with data that can be collected by the researcher".

3.5.2 Test Reliability

According to Cooper, quoted by Umi Narimawati, et al. (2010: 43), the realib is as follows:

"Reliability is a characteristic of measurement concerned with accuracy, precision, and concistency".

3.6 Data Testing Method

3.6.1. Descriptive Analysis

According Sugiyono (2010: 44) explained that descriptive analysis (qualitative) is as follows:

"Descriptive research is a study intended to investigate the conditions, conditions or other things already mentioned, the results presented in the form of research reports".

3.6.2. Verifikatif Analysis

According Sugiyono (2010: 8) explains that the verification analysis (quantitative) is as follows:

"Check whether or not it is correct to explain a way with or without improvements that have been implemented elsewhere by addressing issues similar to life".

Verifikatif analysis in this study by using a statistical tool that is tested by variance-based structuran equation or better known as Partial Least Square (PLS) using SmartPLS 2.0 software.

According to Imam Ghozali (2006: 1), the method of Partial Least Square (PLS) is described as follows:

"The model of variance-based structuring equations (PLS) is able to describe latent variables (measurable directly) and measured using indicators (variable manifest)".

The author uses Partial Least Square (PLS) on the grounds that the variables used in this study are latent variables (measurable direct) that can be measured based on the indicators (variable manifest), and together

involves the level of error measurement (error) . So the authors can analyze in more detail the indicators of latent variables that reflect the strongest and weakest latent variables that include the degree of error.
Some general terms related to SEM according to Hair et al (1995), are described as follows:

A) Latent Constructions
The notion of a constraint is a concept that makes the researcher define conceptual terms but not directly (latent), but measured by estimates based on indicators. Construct is a process or event of an observation that is formulated in conceptual form and requires an indicator to clarify it.

B) Manifest Variables
The definition of manifest variables is the value of the observations on the specific sections questioned, both of the respondents who answered questions (eg, questionnaires) and observations made by researchers. In addition, latent constants can not be measured directly (latent) and require indicators to measure them. These indicators are called manifest variables. In the questionnaire format, the manifest variable is the question items of each hypothesized variable.

C) Exogenous Variables, Endogen Variables, and Variable Errors
Exogenous variables are cause variables, variables that are not influenced by other variables. Exogenous variables give effect to other variables. In the path diagram, this exogenous variable is explicitly marked as a variable with no single arrow pointing towards it. Endogenous variables are variables described by exogenous variables. Endogenous variables are the effects of exogenous variables. In the path diagram, these endogenous variables are explicitly marked by the arrowhead leading to it.
The steps Partial Least Square (PLS) method that is done in this research are as follows:

1) Designing Measurement Models
The measurement model (outer model) is the model that connects the latent variable with the manifest variable. For the latent variable the implementation of e-filing consists of 2 manifest variables, then for the latent variable the quality of tax service consists of 2 manifest variables, and for the latent variable taxpayer satisfaction consists of 2 manifest variables.

2) Designing Structural Models
The structural model (inner model) in this study consists of two exogenous latent variables (the implementation of e-filing and the quality of tax service) and one endogenous latent variable (taxpayer satisfaction). Inner model is sometimes called also inner relation structural model and substantive theory, that is to describe the influence between latent variables based on substantive theory, with model equation can be written as below:

$$\eta j = \Sigma i \beta j i \eta i + \Sigma \gamma j b \xi b +$$

Source: Imam Ghozali (2006: 22)

Where βji and γjb are path coefficients connecting endogenous predictors and exogenous latent variables ξ and η along index ranges i and b and ςj are residual inner variables.

3) Build Line Charts
Influence between variables on a flow chart that can be particularly helpful in illustrating the chain of causal relationships between constructs of the theoretical models that have been built in the first stage. The flow diagram illustrates the effect of inter-constructs with straight-lined arrows showing the direct causal effect of a construct to another construct. Exogenous constructs, known as independent variables that are not predicted by other variables in the model. Exogenous constructs are constructs directed by a line with one end of the arrow.

4) Model Matching Test (Goodness of Fit)
The model fit test on Structural Equation Modelin through Partial Least Square approach consists of three types of model testing, ie suitability model test, structural model matching test, and fit test of all models / combined models.

3.7 Hypothesis testing

To test the research hypothesis partially done through statistical hypothesis test as follows:
H0: γ1.1 = 0: The influence of ξ to η is not significant
H1: γ 1.1 ≠ 0: The influence of ξ to η is significant
H1: γ 2.1 = 0: The influence of ξ to η is not significant
H1: γ 2.1 ≠ 0: The influence of ξ to η is significant
Test statistics used are:

$$t = \frac{\check{\gamma}31}{SE(\check{\gamma}31)}$$

Reject Ho if thitung> ttable at significant level. Where ttable for α = 0.1 of 1.645
Partial test
Hypothesis:
H01; Γ1.1 = 0, the implementation of e-filing does not affect the quality of tax services.
H11; γ1.1 ≠ 0, the implementation of e-filing affects the quality of tax services.

H02; γ2.1 = 0, the quality of tax service does not affect taxpayer satisfaction.
H12; γ2.1 ≠ 0, the quality of tax service affect taxpayer satisfaction.
Testing Criteria:

If t arithmetic ≥ t table (1,645) then H0 is rejected, it means Ha accepted.
If t arithmetic ≤ t table (1,645) then H0 accepted, Ha means rejected

IV. RESEARCH RESULT AND DISCUSSION

4.2.1 Effect of Implementation of E-Filing on Quality of Tax Service

Implementation of e-filing on the quality of tax services shows that the implementation of e-filing gives effect of 36.7%, and tstatistik for X variables obtained by 11.137.

The value is greater than 1,960 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H0 rejected and accept Ha, meaning that the implementation of e-filing proved to affect the quality of tax services at the Tax Office Pratama Bandung Majalaya. Based on the phenomena conveyed by (Sidiq, 2017). The availability of e-filing for 24 hours a lot of taxpayers who use it to submit SPT and ultimately lead to difficulties in accessing e-filing, this is because the DJP server is still not able to accommodate access so much at a time so often eror or difficult to access because Limitation of available brandwidth

4.2.2 The Influence Of Quality Of Tax Service To Taxpayer Satisfaction

The Quality of Tax Service to Taxpayer Satisfaction shows that the Quality of Tax Service gives influence of 50,7%, and tstatistik for variable Y is obtained equal to 12,093. The value is greater than 1,960 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H0 rejected and accept Ha, meaning that the quality of tax service proved to affect taxpayer satisfaction at Primary Tax Office Bandung Majalaya.

Based on the phenomenon conveyed by Dada K, (2015) who asserted that the existence of a slow tax officer and the old data input, making taxpayers feel dissatisfied with services that are not on time, but at least there are six counters lined up, but only filled Three, while the people who need service amounted to dozens of people.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the phenomenon in the background, frame of mind, hypothesis, research results and discussion of the results of research conducted on the influence of implementation of E-filing Implementation System on the Quality of Tax Service and its implications on Taxpayer Satisfaction (Survey At Primary Tax Office Bandung Majalaya). So at the end of the study the authors draw the following conclusions:

1) Implementation of E-filing affects the Quality of Tax Service. This means that the implementation of E-filing turned out to affect a taxpayer to be more obedient to his tax obligations. This happens because the existence of E-Filing that can be accessed online, will facilitate service to the taxpayer, because the taxpayer does not have to submit the SPT directly to the Tax Office. Related to the problems that occur is that people still consider that e-filing difficult and difficult to understand, so many assumption that the online tax service is still very bad and less accurate.
2) Quality of Tax Service Affects Taxpayer Satisfaction. This means that by providing good service to the taxpayer, it can increase the satisfaction to the taxpayer. Associated with the problem of taxpayers are not satisfied with the services provided, because the tax officer is slow and input the old data, making taxpayers feel dissatisfied with services that are not on time. In addition, many of his queues and slow service resulted in taxpayers have to wait patiently and it makes taxpayers feel dissatisfied.

5.2 Suggestions

Researchers have concluded from the results of research on the effect of Implementation of E-filing on the Quality of Tax Service and its implications on Taxpayer Satisfaction (Survey on Individual Taxpayer in Tax Office Pratama Bandung Majalaya), the researcher can give suggestions as follows:

1) In the Implementation of E-filing for taxpayers feel that easy e-filing should Directorate General of Taxes is expected to improve the Quality of E-Filing System by improving the quality of EFIN usage, and adding server website and by increasing the bandwidth capacity so that E-Filing System can be accessed by many Taxpayers simultaneously in one time, so the taxpayer does not experience problems in making tax payments and Satisfaction (Taxpayer) may increase. In addition Taxpayers must also further improve their understanding by following the counseling or technology-related consultation in order to be able to fill E-filing properly.
2) On the Quality of Tax Service then that should be given the focus of attention is on indicators of reality and expectations. Tax officers are expected to improve the Quality of Tax Service by optimizing the available service counters. Tax officers should be able to serve Taxpayers at every counter there so Taxpayers do not have to wait too long to carry out their tax obligations. With fast service expected Satisfaction (Taxpayer) also increase.

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ATTACHMENT

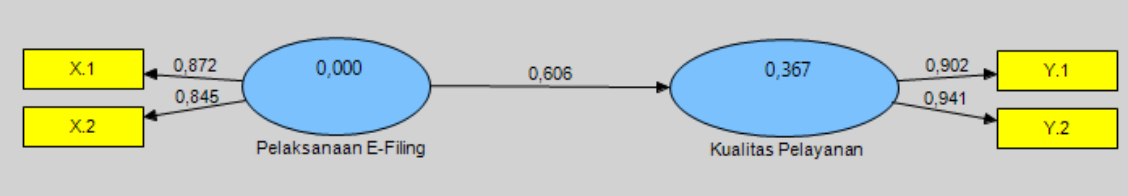
Table 4.7
Reliability Test Results

Variabel	Koefisien Reliabilitas	Nilai Kritis	Keterangan
Pelaksanaan *E-filing*	0,717	0,70	Reliabel
Kualitas Pelayanan Pajak	0,707	0,70	Reliabel
Kepuasan Wajib Pajak	0,853	0,70	Reliabel

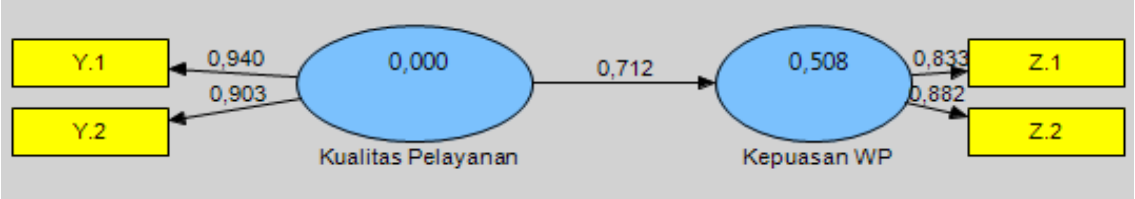
Table 4.21
Structural Model Compatibility Test Results

Variabel Laten	Koefisien Jalur	t_{hitung}	R^2
Pelaksanaan *E-filing* → Kualitas Pelayanan Pajak	0,606	11,137	0,367
Kualitas Pelayanan Pajak → Kepuasan Wajib Pajak	0,712	12,093	0,508

Picture 4.6
Line Diagram Hypothesis 1



Picture 4.7
Line Diagram Hypothesis 2



Koefesien Korelasi	t_{hitung}	t-krisis	H_0	H_a
0,606	11,137	1,960	Ditolak	Diterima

Table 4.23
Test Result Influence of Implementation of E-filing Against Quality of Tax Service

Koefesien Korelasi	t_{hitung}	t-krisis	H_0	H_a
0,712	12,093	1,960	ditolak	diterima

Table 4.24
Test Result Influence Of Quality Of Tax Service To Taxpayer Satisfaction