THE INFLUENCE *QUALITY THE ELECTRONIC SYSTEM TAXATION* AND COMPETENCE FISCUS TO SATISFACTION TAXPAYER (Case study Majalaya KPP Pratama Bandung)

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ABSTRACT

This study aims to Determine and analyze how the influence of electronic tax system quality and fiscal competence tehadap taxpayer satisfaction. Problems that occurred in STO Majalaya Bandung is still found some problems in the quality of electronic systems service tax problems are still a lot of Taxpayers who come directly to the LTO Because Taxpayers complain that the system is Often down there are still some Taxpayers who feel Submitted confused when SPT via e-filling as experienced by a taxpayer named Helen said he did not know how to fill the online tax return Because It does not know what documents should be completed and reported.

The research method used is descriptive analysis method with quantitative approach verification Analyzed with unit analysis is Majalaya Tax Office Pratama Bandung. And spread the questionnaire to the Taxpayers registered in KPP Pratama Bandung Majalaya with a population of 30 Taxpayers and taken 30 samples using saturated samples. Data analysis technique used is descriptive and verification analysis with SEM (Structural Equation Modeling) PLS (Partial Least Square).

The results Showed that the Quality of Electronic Tax System Significantly influence the Tax Satisfaction with a positive relationship, Competence tax authorities has a significant effect on Taxpayer Satisfaction with a positive relationship. Taxpayer Satisfaction is dominant partially influenced by tax authorities Competence of 60.6% Compared with Electronic System Quality of Taxes the which is only 20.2%.

Keywords: Quality Electronic Tax System, Fiscal Competence and Taxpayer Satisfaction

I. INTRODUCTION

1.1. Background

Taxpayer satisfaction is very important in shaping a positive outlook to the tax authorities began with the satisfaction of this, then the taxpayer will easily pay his tax liability (Imam Mukhlis, 2012: 29). It is also expected with such satisfaction could reduce *tax avoidance* and *tax evation* that is often done by the taxpayer. (Mohammad Zain, 2007: 18). The tax authorities as governmental institutions are always in contact with all sectors of society, fully aware of the absence of the tax reform the tax problems can not be solved (Liberti Pandiangan, 2014: 8). The main reform is through quality modern services that can improve the satisfaction of the taxpayer (Liberti Pandiangan, 2014: 8). The existence of a quality service in the tax office, will create satisfaction for Taxpayers one of the actions in order to satisfy the taxpayer, is to provide the best service to the taxpayer (Fandy Tjiptono, 2008: 7).

Improving the quality of the system through a computer-based information technology would be a major breakthrough Tax Office continuously updated information systems to their electronic systems are expected to provide the quality of service that is easy, fast and efficient (Sutarman, 2011: 27). Important factors that exist in an organization is its human resources, competence is a requirement that all humans (Prayitno, 2009: 10). Competence is the key determinant factor for someone to make a good performance (Prayitno 2009: 11). In collective situations as well, competence is a key factor determinant of quality of service (Prayitno 2009: 11). By giving maximum service quality, hence good perception of Taxpayers will appear and taxpayer satisfaction obtained will be higher (Wibowo, 2013: 23).

1.2. Problem Identification

Based on the background of the above study, the authors identified the following research problem:

1) Decrease the level of taxpayer satisfaction with the implementation of the e-tax system with marked Taxpayers who reported late taxes despite already implemented e-system.
2) Quality of service is lacking in terms of online electronic system such as frequent server downtime thereby inhibiting taxpayers to report tax.
3) There is still some confusion in the Tax Payer SPT report using e-filling although already consulted with tax officials.

1.3. Problem Formulation

1) How much influence the quality of the electronic system of tax on taxpayer satisfaction.
2) How much influence the competence of the tax authorities to the satisfaction of the taxpayer.

1.4. Purpose and Objective

1.4.1. Purposestudy

The purpose of theauthors conducted this study was to gain knowledge about the quality of the electronic system of tax and tax authorities competence to the satisfaction of the taxpayer.

1.4.2. Objective

1) To study and analyze how the influence of the quality of the electronic system of tax on taxpayer satisfaction.
2) To study and analyze how the effect of the tax authorities competence to satisfaction of the taxpayer.

1.5. Research Uses

1.5.2. Practical Uses

According Sugiyono (2017: 283) practical usefulness that help solve and anticipate the problems that exist at the object studied.

From the above explanation, it can be said that the purpose of this research is to solve the problem on matters relating to the quality of the electronic system of tax, tax authorities competence and satisfaction of the taxpayer.

1.5.2. Academic Usability

Usability research is a continuation of the research objectives. If the researcher has finished conducting research and obtaining the results, it can be expected to donate the proceeds it to the course in Accounting, or in particular to the area concerned, talks about the usefulness of this research can be important after some research I can not say the actual results of what was expected, and as far as where contributions to the advancement of science (Suharsimi Arikunto, 2006: 99).

II. LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1. Reader Review

2.1.1. Electronic Systems QualityTax,

2.1.1.1 Definition Quality

According Marimin (2009: 31): The quality is a measure of how much the suitability or how close a goods and services in accordance with certain standards or expected.

According to Faith Mulyana, (2010: 96): Quality is suitability with a standard capable of providing customer satisfaction and continual improvement was measured based process.

2.1.1.2 Difinition Electronic Systems Taxes

PandianganAccording to Liberti, (2014: 11): Means of taxation services provided DGT (Directorate general of Taxes) electronically to serve the community.

According Utami Pratiwi, (2009: 9): A series of electronic devices and procedures to prepare, collect, process, analyze, store, display, publish, transmit, and transmit electronic information.

2.1.2 The Competence Fiscus

2.1.2.1 Definition of Competence

According to Edi Slamet Irianto (2015: 9): Competence is a set of knowledge, skills and behaviors needed by a person to be successful in the job.

According Mardiasmo (2012: 2): Competence is a person's ability to perform tasks based on the skills, knowledge and supported by an appropriate attitude to the demands of the job.

2.1.2.2 Definition of Fiscus

According to M. Djafar Saidi (2011: 55): The tax authorities is that every person in his capacity as a civil servant employed in office environments Tax Office in the Ministry.

According Widi Widodo (2008: 31): The tax authorities is someone who works as an employee who was given a specific task or area of central taxation according to the provisions.

2.1.3 Satisfaction Taxpayers

2.1.3.1 Difinition Satisfaction

According Atep Adya Barata (2013: 11): Correspondence between the expectations with reality benefits, which in this case is reflected by the added value of goods or services bought

According to Thomas Kaihatsu (2015: 8): the satisfaction of users is the level of one's feelings after comparing with expectation

2.1.3.2 Difinition Taxpayer

Ida Zurida (2011: 17): the taxpayer is the individual or entity, including paying taxes, cutting taxes, and the tax collectors, who have rights and tax obligations in accordance with the provisions of the law -undangan taxation.

According Mardiasmo (2011: 10): Taxpayers are individuals or entities that according to the provisions of the tax legislation is determined to carry out the tax obligations, including tax collector and the tax cutter ..

2.2 FRAMEWORK FOR THINKING

2.2.1 The Influence Quality Electronic System Taxation to Satisfaction Taxpayer

by Nuransa Wira Sakti (2014: 33) Declaring that to support the modernization of taxation continue to develop the use and implementation *of e-system.* Supported by the quality of the electronic system (e-system), so that service by electronic and online forms that already exist such as: *e registration, e filing, e SPT* can be put to good use. Forms of electronic services is done to save costs by shortening the time from manual to electronic process that aims to improve user satisfaction

Permatasari By Anisha Charisma (2015) of the research results concluded that the quality of the electronic system of taxation provide a significant and positive effect on the satisfaction of taxpayers.

2.2.2. The Influence Competence Fiscus to Satisfaction Taxpayers

According to Liberti Pandiangan (2014: 68) states that to improve the quality of services to the public one of the activities carried out is to reform the bureaucracy by creating apparatus that is competent in terms of clean, professionalism, responsibility, broad-minded that will improve trust and satisfaction of the people or the taxpayer to employee performance in serving the taxpayer's tax

According to Ezra Eigita Vigryana (2015) in his research stating that the competence of the tax authorities have a positive and significant impact on the satisfaction of taxpayers.

2.3. Hypothesis

According Sugiyono (2008: 50) Declare that the hypothesis is a temporary answer to the formula research.

Based on the above framework, the researchers hypothesized that:

$H_{1:}$ Electronic Systems Quality Tax effect on taxpayer satisfaction.

$H_{2:}$ Competence tax authorities affect the satisfaction of the taxpayer.

III METHODS

3.1. Methods

According to I Made Wiratha (2006: 68) states that the research methods are:

a branch of science that discuss or question the ways to carry out research (which includes the activities of search, record, formulate, analyze to draw up a report) based on facts or phenomena scientifically.

3.2. Operationalization Variable

According to Umi Narimawati (2007: 61) states that the operationalization of the variables is the variable decomposition process research into sub-variables, dimensions, sub indicator variables and measurement. Hypotheses were tested through the variables to be studied as follows:

1) Variables or *Independent*

According to Uma Sekaran (2009: 117), a variable that affects the associated variable (dependent), whether positive or negative. In relation to the problems examined, then that becomes the first independent variable in this study is the Leadership Style (X1) and the Tax System (X2)

2) orVariableBound *Dependent*

The dependent variableby Uma Sekaran (2009: 116) is a variable primary concern of researchers. Then the dependent variable is employee performance.

3.3. Source Data

In conducting this study, researchers used primary data. Primary data is data obtained from respondents through questionnaires, focus groups and panels or also research data from interviews with sources (Sujarweni, 2015: 88). The primary data collection by way of distributing questionnaires and conduct interviews directly with the parties related dengen this research that the employees of the tax office Pratama Bandung Majalaya.

3.4. Population, Sample Research, Place And Time Research

3.4.1. Population

Population is the object or subject that has certain characteristics according to the information set out by researchers, as a unit of research analysis. (Umi Narimawati, 2009: 80). Target population in this study were employees at KPP Bandung Majalaya of 30 Employees.

3.4.2 Sample

sample is part of the number and characteristics possessed by this population. When a large population, and researchers may learn all there is in the population, for example, because of limited funds, manpower and time that researchers can use the sample drawn from that population. What is learned from the sample, the conclusion will be applied to the population. For that samples taken from the population to be truly representative (represents) (Sugiyono, 2012: 120).

The author uses the saturation sampling technique as a sampling technique where the entire employee population sampled. Saturated Sampling is sampling technique when all members of the population used as a sample that is usually done when the number of relatively small populations. Another term saturated sample census, where all members of the population sampled (Sugiyono, 2012: 126)

3.4.3 Place And Time Research

3.4.3.1 Points Research

To obtain data and information relating to the matter under study, the research was conducted at the Tax Office Pratama Majalaya Bandung that located at Jl. Map No. 7, Suka Asih, Bojongloa Kaler, Bandung.

3.4.3.2 Time Research

This research was conducted in March 2017 to August 2017.

3.5 Data collection methods

Data collection techniques used in this research that is by Research Field*(FieldResearch).*The primary data collection is done in the following way:

a. Observation
   is a direct study of the research object in order to obtain the necessary data and information.
b. Interview(Interview)
   Interview was used as data collection techniques if researchers want to conduct a preliminary study to find a problem that must be studied (Sugiyono, 2012: 188).
c. Questionnaire
   The questionnaire or a questionnaire is an efficient data collection mechanism when researchers know exactly what is in otherwise require and how to measure the variables of interest. One questionnaire or questionnaire is a set of questions in writing on the formulation of respondents noted that the answer is, usually openly specified alternative answers (Silalahi, 2012: 296).

3.6 Data Test Method

3.6.1 Test Validity

Validity test indicates the extent to which a measuring device can measure what you want to measure, so it can be said that the higher the validity of a measure, then the measuring device is getting hit on target, or getting an idea about what should be measured (Indrawati, 2015: 147).

The validity of the instrument is determined by correlating the scores obtained by each of the questions or statements. If the score of each of the questions was significantly correlated with the total score on the particular alpha level (eg 10%), it can be said that the gauges were valid, and vice-versa. The formula used to find the value of the correlation isCorrelation *the Pearson Product Moment* (Sugiyono, 2012: 248).

3.6.1.2 Test Reliability

Test reliability is a measure of stability and consistency of the respondents in answering the questions related to construct construct which is a variable dimension and arranged in a form of a questionnaire (Sujarweni, 2015: 110).

Reliability test can be performed simultaneously on all the questions. Reliability or reliability with a value of 0.6 or less than 0.6 generally indicate an unsatisfactory reliability. Questionnaires were said to be reliable if thevalue> *Cronbach's Alpha* 0.60 (Sujarweni, 2015: 110).

3.6.2 MethodsData Analysis

3.6.2.1 Descriptive Analysis

According Sugiyono (2013: 169) is a descriptive analysis of the statistics used to analyze data in a way describe or depict the data that has been collected as without intending to make general conclusions or generalizations apply to

3.6.2.2 verification Analysis

Analysis used to prove the hypothesis in this study is the *structural equation modeling (SEM)*based *component or variance* which is known as *Partial least Square*(PLS).According to

Imam Ghozali (2008) *Partial Least Square (PLS)* is a analytical method *powerful* therefore not based on many assumptions. Data should not normally distributed multivariate and the sample size also does not have to be big.

"Accordingto Fornell quoted Imam Ghozali (2013: 19), the other advantages obtained by using *Partial Least Square* (PLS) is a SEM-based *variance* or PLS provides the ability to perform path analysis*(path)*with latent variables. This analysis is often referred to as the second of *multivariate*analysis.

IV Results and Discussion

4.1. Results

4.1.1 Descriptive analysis variable quality electronic system taxation

4.9 According to the table of the variable quality of the electronic system of tax obtaining actual score value of 576. The actual value when compared to the ideal value of 900, gaining a percentage of 64% at sufficient criteria located at intervals of 52.01 s / d 68.00%. Based on the recapitulation of the respondents as shown in Table 4.2, it is known thatindicator the speedachievement score is the greatestin the amount of 66.33% and a reliability indicator is the smallest score that is equal to 62.33%.

4.1.2 Descriptive analysis variable competence fiscus

Under the table 4:16 fiskus competence variable gain actual value score of 597. The actual value when compared to the ideal value of 900, gaining a percentage of 66.33% is in good enough lie in the interval 52.01 s / d 68.00%. Based on the recapitulation of the respondents as shown in Table 4:16, it is known that theindicator attitude score was greatest in the amount of 67.67% and an indicator of knowledge the smallest score that is equal to 64.67%.

4.1.3 Descriptive analysis variable satisfaction taxpayer

Under the table 4:20 taxpayer satisfaction variables obtained a value of the actual score of 582. The actual value when compared to the ideal value of 900, gaining a percentage of 64.67% in the sufficient criteria lies in the interval 52 , 01 s / d 68.00%. Based on the recapitulation of the respondents as shown in table 4.20 is known that the indicator user convenience greatest score that is equal to 66.67% and the indicator *accuracy* (accuracy) the score is very little that is equal to 63.67%.

4.1.4 Validity and Reliability Test ResultsData

4.1.5 Analysis Results Verification

4.1.5.1 TestingMeasurement Model*(OuterModel)*

1. **Validity**

a. *Convergent Validity*

Convergent Validity relates to the principle that the indicators of a construct should have a high correlation. Test *convergent validity* with *software* PLScan be seen fromvalue *outer loading* for each indicator construct, while thefor assessing the *convergent validity* value of *outer loading* should be more than 0.5-0.6 quite enough, while if more than 0.7 it is said to be high, and the value of *average variance extracted* (AVE) andvalue *communality* must be greater than 0.5.

4:21 According to the table above, it can be explained that thevalue *outer loading* for each indicator of the quality of the electronic system of tax and tax authorities competence to the satisfaction of the taxpayer has a value of> 0.7, which means that all the indicators are stated to have good validity in explaining latent variable.

And when viewed from the AVE andvalues *communality* in Table 4:22 for each latent variable exceed specified limits, 0.5 (Priest Ghozhali, 2013: 110), which means that all latent variables have good validity.

b. *Discriminant Validity*

Discriminant Validity can be seen from the measurement of *cross loading factor* to construct and comparison roots AVE correlation latent variables. If the correlation with the basic constructs of measurement (for each indicator) is larger than the size of the other constructs, then the latent constructs predict a better indicator than the other constructs (Yamin, 2009: 222).

4:23 According to the table, seen the value of *cross loading factor* any latent constructs indicator corresponds to a higher than other constructs, so that it can be concluded that the indicators used to measure latent variables are qualified.

Based on the description above, the size of the *cross loading factor* and comparison AVE roots with the correlation between the latent variables are qualified, so it can be concluded that the requirements *discriminant validity* on variablesuperblyfulfilled.

2. Test Reliability

4:25According to the table, the value of *composite reliability* each latent variableexceed 0.7 (Imam Ghozali, 2013: 212) stated that the model has a high reliability.

3. Evaluation *Fit Test of CombinationModel* (all models)

Test match selutuh combined models *(fit test of combination model)* is a compatibility test to validate the overall model, menggukan value of *Goodness of Fit* (GoF). GoF is a single measure that is used to validate the performance of combined measurement model and the structural model derived from the root of the average value *of communality* multiplied by the root of the average value of R-*square* (Vinzi, et al, 2010 in Uce Indahyanti, 2013). GoF value lies between 0-1 with interpretation 0.1 (GoF small); 0.25 (GoF moderate); and 0.36 (GoF subastansial) (Uce Indahyanti, 2013).

4. Testing Structural Model*(Inner*Model)

Based on the above table, the value of the structural path coefficients X1 to Y amounting to 0,260 and the path coefficient X2 to Y at 0.687. To see the percentage of the effect of any latent variable exogenous to the endogenous variables, the following is presented a partial and simultaneous determination coefficient ($R^{2)}$which is the product of the correlation coefficient with the structural lines with endogenous latent variables.

Further explanation Determination Coefficient Analysis at 4:28 table is as follows:

1. Quality of Electronic Systems Tax contributed 20.2% to the compulsory pajaki satisfaction.
2. Competence tax authorities contributed 60.6% to the kepusan taxpayer.
3. In the table above shows the valuesR-*square* obtained at 0.808 or 80.8%. These results indicate that the leadership style san taxation system together give the effect of 80.8% to the satisfaction of the taxpayer, while as many as (1-R-*square)* the remaining 19.2% is the contribution of the influence exerted by other factors not studied(ζ).

5. Hypothesis Testing

To see whether the influence exerted by both the latent variable exogenous significant or not, testing the hypothesis as follows:

a. Quality of Electronic Systems Taxation ($X_{1)}$to the satisfaction of taxpayer (Y) (Hypothesis 1)

Based on Table 4:29, the value $t_{statistic}$ for the variable X_1 obtained at 4.685. The value is greater than 1.99 (Imam Ghozali, 2013: 99), so that it can be concluded that $H_{0\ is}$ rejected and receive $H_{a,}$it means that the quality of the electronic system of tax proven effect on taxpayer satisfaction with the contribution of 20.2% influence

b. Competence The tax authorities ($X_{2)}$of the Taxpayer Satisfaction (Y) (hypothesis 2)

Based on table 4:30 $tvalue_{statistic}$ for the variable X_2 obtained at 12 961. The value is greater than 1.99 (Imam Ghozali, 2013: 99), so that it can be concluded that $H_{0\ is}$ rejected and receive $H_{a,}$meaning that the tax system is proven effect on employee performance with a contribution of 60.6% influence.

4.2 Discussion

1 The Influence quality electronic system of taxation to satisfaction taxpayer

tax type systems to the satisfaction of the taxpayer have a significant relationship, which means that if the quality of the electronic system of tax increase the satisfaction of taxpayers will increase. It can be concluded that there is influence between the quality of the electronic system of taxation to the satisfaction of the*taxpayer,* and pointed out that if the quality of the electronic tax system better, it will be followed with satisfaction the better*taxpayer.* Influence the quality of the electronic system of tax on taxpayer satisfaction accounted for 20.2% of the employee's*performance.*

2 The Influence competence fiscus to satisfaction taxpayer

to the tax authorities Competence taxpayer satisfaction have a significant relationship, which means that if the competence of tax authorities taxpayers increases, satisfaction will increase. It can be concluded that there is influence between the competence of the tax authorities to the satisfaction of the taxpayer*and* the tax authorities show that if competence better, it will be followed with satisfaction the better*taxpayer.* Effect of tax authorities competence to the satisfaction of taxpayers contributed 60.6% to the satisfaction of the*taxpayer.*

V. Conclusions and Suggestions

a. Conclusion

From the results of research on the quality of the electronic system of taxation and the competence of the tax authorities to the satisfaction of the taxpayer writer can draw the following conclusion:

1. The quality of an electronic system of taxation to the satisfaction of the taxpayer effect, this means there is hubunga between the quality of the electronic system of taxation to the satisfaction of the taxpayer , Where improvements in the quality of the electronic system of taxation will increasingly also the satisfaction of the taxpayer. However there are a few that cause the quality of the electronic system of taxation is not maximized, which is consistency and reliability.
2. The competence of the tax authorities to the taxpayer satisfaction effect, this means there is a relationship between the competence of the tax authorities to the satisfaction of the taxpayer. Where the better the competence of the tax authorities will increasingly also the satisfaction of the taxpayer. But there is cause not maximum tax authorities competence is knowledge less taxing authority

V.2 Suggestions

5.2.1 Practical Tips

1. It is expected that the Tax Office should Majalaya need to have employees who understand information and technology, it is necessary so that when the problem occurred on the electronic system can correct tax soon. Then need to be improved convenience for the user in using the electronic system of tax, it is in order to increase taxpayer satisfactionbetter.
2. In order for the tax authorities, the better competence, should an employee / employees of the Tax Office Majalaya continue to gain knowledge by means of the holding of *training* or course, that knowledge of the tax authorities to be increased. Besides the tax authorities is also expected to *upgrade* on tax laws of each period. This is necessary for the satisfaction of the taxpayer is increasing.

5.2.2 Suggestions Academic

1. For Development of Accounting Sciences
   The result is expected to broaden the knowledge and understanding related to the influence of the quality of the electronic system of tax and competence of the tax authorities to the satisfaction of the taxpayer, as well as input and additional reference accounting knowledge to readers
2. For researchers Other
   For further research, because there are many other factors that influence outside the research model, expected to be examined by using other variables outside of this variable, and can add other independent variables, it is recommended to use populations and different sample in order to obtain conclusions that support the theories and concepts generally accepted.

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LAMPIRAN

Tabel 4.12
Rekapitulasi hasil tanggapan pada variable kualitas sistem elektronik pajak

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1	Kecepatan	**199**	**300**	**66,33 %**	**Cukup Baik**
2	Konsistensi	**190**	**300**	**63,33 %**	**Cukup Baik**
3	Kehandalan	**187**	**300**	**62,33 %**	**Cukup Baik**
	Total	**576**	**900**	**64,00 %**	**Cukup Baik**

Tabel 4.16
Rekapitulasi hasil tanggapan variable kompetensi fiskus

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1	Pengetahuan	**194**	**300**	**64,67%**	**Cukup Baik**
2	Tanggapan	**200**	**300**	**66,67%**	**Cukup Baik**

3	Sikap	**203**	**300**	**67,67%**	**Cukup Baik**
	Total	**597**	**900**	**66,33%**	**Cukup Baik**

Tabel 4.20
Rekapitulasi hasil tanggapan pada variable kepuasan wajib pajak

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1	*Timeliness* (Ketepatan Waktu) pajak	**191**	**300**	**63,67%**	**Cukup Baik**
2	*Ease of Use* (Kemudahan Pengguna)	**200**	**300**	**66,67%**	**Cukup Baik**
3	*Accuracy* (Keakuratan)	**191**	**300**	**63,67%**	**Cukup Baik**
	Total	**582**	**900**	**64,67%**	**Cukup Baik**

Tabel 4.21
Loading Factor

Kualitas Sistem Elektronik Pajak		**Loading Faktor**	**Keterangan**
$X_{1.1}$	**Kecepatan**	0,902	Valid
$X_{1.2}$	**Konsistensi**	0,942	Valid
$X_{1.3}$	**Kehandalan**	0,833	Valid
Kompetensi Fiskus		**Loading Faktor**	**Keterangan**
$X_{2.1}$	**Pengetahuan**	0,848	Valid
$X_{2.2}$	**Tanggapan**	0,911	Valid
$X_{2.3}$	**Sikap**	0,869	Valid
Kepuasan Wajib Pajak		**Loading Faktor**	**Keterangan**
$Y_{.1}$	***Timeliness* (Ketepatan Waktu)**	0,857	Valid
$Y_{.2}$	***Ease of Use* (Kemudahan Pengguna)**	0,868	Valid
$Y_{.3}$	***Accuracy* (Keakuratan)**	0,920	Valid

Tabel 4.23
Cross Loading Factor

	Kualitas Sistem Elektronik Pajak X1	Kompetensi Fiskus X2	Kepuasan Wajib Pajak Y
X1.1	0,902	0,836	0,818
X1.2	0,942	0,690	0,678
X1.3	0,833	0,398	0,530
X2.1	0,534	0,848	0,714
X2.2	0,711	0,911	0,830
X2.3	0,715	0,869	0,770
Y.1	0,530	0,635	0,857
Y.2	0,831	0,841	0,868
Y.3	0,649	0,826	0,920

Tabel 4.26
Hasil Nilai Gof

	Communality	R Square
Variabel Y	0,762	0,698
Perkalian	0,532	
Nilai GoF	0,410	

Tabel 4.28
Analisis Koefisien Determinasi (R2

	Koefisien Jalur Struktural	Korelasi dengan kinerja pegawai (Y)	Pengaruh (%)
Gaya kepemimpinan **(X1)**	0,432	0,786	34%
Sistem perpajakan **(X_2)**	0,454	0,791	35,9%
TOTAL PENGARUH (R^2)			69,9%

Tabel 4.29
Uji t Kualitas sistem elektronik pajak (X1) terhadap Kepuasan wajib pajak (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X_1 -> Y	0,260	4,685	1,960	Ho ditolak	Signifikan

Tabel 4.30
Uji t Kompetensi Fiskus (X2) terhadap Kepuasan Wajib Pajak (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X_2 -> Y	0,687	12,961	1,960	Ho ditolak	Signifikan