THE EFFECT BEHAVIOR TAX AUDITOR AND PROFESIONALISME AUDITOR FOR PERFORMANCE TAX AUDITOR
(Case Study Of Tax Office Cicadas)

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ABSTRACT

Employee perpormance has always been a factor to be improved in any work done by everyone. Likewise for the tax office, in order to increase the state revenue in the field of taxation, so the tax office must improve the performance of it employes. Performance tax auditor, for example, required the good performance of any tax auditors in order to minimize losses arising from state taxation sector. Because of that, the purpose of this study was to know the effect of auditor and auditor profesionalism behavior towards tax auditors performance. The method in this study using a distributed questionnaires to employees in tax office cicadas. The result of this study showed that the behavior of tax auditors an tax auditorprofesionalism effecied significantly the performance of tax auditors in tax office cicadas.

Keywords: Performance, Behavior, Profesionalism, Tax auditor

I. Introduction

1.1 Background

Performance is the result of work, in realizing the vision and mission goals as expected, but can not achieve expectations. In principle the performance assessment is the measurement of the contributions of individuals in establishments that were made to the Organization (Harsuko Riniwati, 2011:49). Performance of taxation (examination and collection) is considered one of the important means, where countries should utilize and interesting policies in achieving financial, economic, sosialdan political goals (Yaser, 2013). performance is the result or the person's overall success rate during a certain period in comparison with the task of carrying out a wide range of possibilities, such as a standard work, targets or goals or criteria have been determined advance and mutually agreed Muhammad sandy (2015:12).

The phenomenon is happening there is that some unscrupulous tax inspectors who do not show or have a good performance. Head of information law (Kapuspenkum) Faithful Kejagung Untung Arimuladi (2013) says there are still persons tax inspectors in his duty contrary to duties and obligations by making the calculation of tax on a tax inspection results with eliminates the tax VAT Services abroad and income tax Article 26 (nationwide. republika. co. id).

The level of very influential state tax behavior against the performance tax inspectors in conducting tax inspection, because the performance of tax inspectors is the result of the assessment upon the behavior of tax inspectors in the discharge of his duties as an examiner taxes in an organization to mecapai good performance, in this case the achievement results of tax inspectors. While the achievements of the State tax inspection results that is achieved by tax inspectors by using limited resources to achieve the results that have been set before, measured by comparing the objectives to

be achieved with tangible results achieved after the job is over done, both seen from the quality of the individual quantities or (Dharma, 2005).

There is a phenomenon of koruptif behavior on tax inspectors. KPK set three tax inspectors at the Tax Services Office Pratama Kebayoran Baru Jakarta III as a suspect case of extortion against PT. EDMI Indonesia. All three are alleged to have committed a criminal offence with forcing someone to give you something, pay related to restitution of tax pay more INCOME TAX (income tax) body of 2012 and VAT (value added tax) period 2013 from PT EDMI (Edmi Meters) Indonesia (Priharsa: 2014). At the same time investigators set the three suspects namely HS (Hery Setiadji), ICN (Indarto Chess Nugroho) and SR (Slamet Riyana) and all three are tax inspectors. The third mode is done by forcing PT EDMI to pay some money to return the excess tax paid. Modusnya is a company based on calculations there's excess tax payments so that there is a refund more than Rp1 billion then suspects forced the company to pay an amount of money that is allegedly Rp75 million (Priharsa, 2014). For some parties, money Rp75 million votes is not very big but for the KPK law of this case meet the IE berdsarkan article 11 of ACT 30 year 2002 about i.e. tax inspectors and the KPK is aimed at eradicating the behavior of koruptif at once real collaboration with internal oversight of agency/Ministry (Republika.co.id).

The Tax Inspection to date is still seen as a figure who is spooky for Taxpayers. In practice a healthy tax inspection should no longer be viewed as a daunting thing, it can be built through improving the professionalism of officers of State tax inspection tax, education through increasing the planting moral and ethical for the examiner and doing socialization in which expected to be affordable by all Taxpayers (Nur Hidayat, 2002). The success of a person in a lot of areas of work are determined by a variety of things, including commitment, professionalism, and competency levels against a field that is practiced. An organizational commitment to demonstrate the power of someone identifying her involvement in a part of the organization. (Rafina and Hana Friska, 2011)

1.2 problem identification

1. Still the existence of tax inspectors who make mistakes in the calculation of the tax liability.
2. It is still an error in the process of penginputan the taxpayer data.

1.3 outline of the Problem

1. How to influence the professionalism of performance against State tax examiner.
2. How to influence the behavior of State tax examiner on performance.

1.4 purpose and research purposes

1.4.1 Research

The intention of this research is to know and test the influence the behavior of examiner and examiner professionalism against the performance tax inspectors.

1.4.2 research objectives

1. To find out the magnitude of the the influence of professionalism the examiner against the performance of the examiner.
2. To find out the magnitude of the the influence on performance checker Checker behavior.

1.5 Usability Research

1.5.1 the practical Usability

1. For other researchers

Research results can be a means to increase knowledge, insight and understanding for authors regarding the description of the factors that affect the performance of the tax inspectors.

2. For Agencies

The results of this research are expected to be used as a reference for agencies, so as to enhance the performance of agencies that assist the examiner as well as the dapatmemberikansumbangan research in assessing and evaluating the system that is running in order refine, maintain and develop practices that are considered to have been adequate.

1.5.2 Academic Uses.

1. Research results can give views and input regarding the professionalism of the examiner, the examiner's behavior and performance of the examiner
2. Research results can be used as a reference for further research in the same field of study, namely regarding the professionalism of State tax inspectors, conduct and performance of the examiner.

II. Literature review, a framework of thought and hypothesis

2.1 literature review

2.1.1 Definition The Behavior Of The Examiner

According to the Tyras Noorm (2011:18), the behavior of tax inspectors i.e. attitude and behavior that is performed by experts who are in the Environment Directorate-General of taxes given the task, authority, and responsibility to carry out the the tax inspection.

2.1.1.1 Indicators The Behavior Of The Examiner

Indicators of behavioral Examiners are taken from the concept expressed by the Sanjaya (2008:70) IE:

" The behavior of is knowledge, understanding, skills, values and attitudes of someone due to the presence of a stimulus or stimulation from the outside ".

From the above concept, then taken the examiner behavior indicators as follows:

1. The Value (*Value*)
2. S ikap (*Attitude*)
3. Ability (*Skill*)
4. Knowledge (*Knowledge*)
5. Comprehension (*Understanding*)

2.1.2 the definition The Professionalism Of The Examiner

According to Dani Miftahuddin (2016:3), professionalism of State tax is the reliability and quality of the civil servants in the Environment Directorate General Tax designated by the Directorate General of taxes to carry out tax inspection in the form of a commitment to improving the quality of the high, the right time, and increase profesionalitasnya.

2.1.2.1 Indicators The Professionalism Of The Examiner

Indicators of the professionalism of the examiner are taken from the concept expressed by the Sukrisno Agoes (2012:43) IE:

> "There are 8 principles to be kept in the public accounting profession code of ethics that is the responsibility of the profession, the public interest, integrity, objectivity, kompentensi, confidentiality, professional and technical standards of behavior".

From the above concept, then taken the examiner professionalism indicator as follows:

1. The responsibility of the profession
2. The integrity of the
3. Objectivity
4. Competence

2.1.3 Definition The Performance Of Examiners

According to Moeheriono (2012:95), performance or *performance* is an understanding of the level of achievement of the implementation of a program or policy activities in realizing the goals, objectives, vision and mission of the organization who pored over strategic planning is an organization and contribute to the economy.

According to Waluyo (2011:65) state tax is a civil servant in the Environment Directorate-General of taxes or experts appointed by the Director-General of taxes, the assignee, the authority and the responsibility to carry out the Examination.

2.1.3.1 Indicators The Performance Of Examiners

Performance indicators the examiner is taken from the concept expressed by the Moeheriono (2014:151), namely:

> "Performance is the result of work that produced both qualitative as well as quantitative, the implementation of the tasks that followed the procedure that has been set up with responsibility for the functions of the job".

Based on the above concept, then taken the examiner the following performance indicators:

1. The quality of the
2. Quantity
3. Implementation of the task
4. The responsibility of the

2.2 framework for Thinking

2.2.1 Influence The behavior of the Performance against State tax Examiner

Performance for tax inspectors is the result of the assessment upon the behavior of tax inspectors in carrying out the role they play in the Organization to achieve the performance, in this case the tax inspection results achievement. (Dharma, 2015)

Murpy and Cleveland (2007:175) says that, the performance is the quality of task-oriented behavior and employment.

Luthans (2005:165) according to the approach behavior, performance is the quantity or quality of things produced or services rendered by a person who does the job (Luthans, 2005:165).

1.2.2. The influence of the Professionalism of performance against State tax Examiner

According to Siti Rahayu Gifts (2013:245) Tax audit is carried out professionally by the tax authorities in sufficient quantity and quality will get top quality assurance of quality work.

According to Gani Ahcmad (2009) in her research describes that professionalism has a dominant influence on performance.

2.3 the hypothesis

According to Sugiyono (2015:114) research hypotheses are:

"While the Answer against the formulation of research problem, where the outline of the research problem has been stated in the statement".

Based on the background and Foundation of the theory has been presented then hypotheses can be formulated there are two, namely:

1. Ho = positive influential reviewers Behavior against the performance tax inspectors

   HA = the behavior of influential reviewers negatively to the performance tax inspectors

2. Ho = Professionalism of influential positive Checker against the performance tax inspectors

   HA = Professionalism influential reviewers negatively to the performance tax inspectors

Iii. Research Methods

3.1 The research method used

Research methods m according Sugiyono (2013:2) is:

" The research method is essentially a scientific way to get the data with a specific purpose and usefulness. Based on this there are four key words to note that is the scientific method, the data, the purpose and usability".

According to Sugiyono (2014:147), understanding the descriptive method is as follows:

"The descriptive Method is a method used to analyze the data in a manner described or describe the data that has been collected as-is without intending to make general conclusions applicable to or generalization".

understanding verifikatif method according to Sugiyono (2012:8) is defined as research conducted against specific populations or samples in order to test the hypothesis that has been established.

Based on the definitions that have been outlined above, the method verifikatif is testing theory with hypothesis testing has been applied. Then in this study the author chose to use statistical tests of Structural Equation Model in IE (*Structural Equation Model*/SEM) *variance* -based or better known as the *Partial Least Square* (PLS). Using this model, consideration for its ability to measure invalid constructs through the indicator-indicator variables and charge indicators will analyze, latent variables, and errors of measurement.

While according to Sugi y ono (2015:14), define quantitative research method as follows:

"Research methods based on the philosophy of positivism, used for researching on population or a particular sample, data collection using the instruments of research, data

analysis/statistics quantitative in nature, with the aim to test the a hypothesis that has been established ".

Based on the definitions in the above method mentioned above have to be used in this research is a method of deskriftif and verifikatif with the quantitative approach i.e. methods which not only give you an idea against the phenomena, but it also explains the relationship, test the hypothesis-hypotheses, making predictions and get the meaning and implications of a problem that wants to solve.

3.2 The Data Source

Types of data used in this study researchers about the influence the behavior of the examiner and the professionalism pemriksa against the performance tax inspectors are the primary data.

As for the notion of primary data according to Sugiyono (2009:137) is the data source that directly provides data to the data Gatherer. Supported by the opinion of Kriyantono (2010:41) primary Data is data that is retrieved from the data source by the first or first-hand in the field.

The elaboration of the above can be inferred is the primary data source of the data that are obtained directly in the field. Such as interviews or questionnaires.

As for understanding the questionnaire according to Widodo (2004:49) questionnaire is a questionnaire based on the indicators of the variable of research that must be responded to by the respondent "..

The result of the questionnaire disseminated the questionnaire level as seen from the back and can be used. The percentage of filling a questionnaires filled out compared with allegedly distributed as *response rate* (response rate of respondents).

3.3 Population and Sample Withdrawal

3.3.1 The population of the

Population is an important factor supporting the research. According to Sugiyono (2012:115) understanding territorial generalization of population is made up of objects/subjects that have certain qualities and characteristics set by the researchers to learn and then drawn the conclusion.

3.3.2 Sample

According to Sugiyono (2015:118) Sample is a portion of that population. The population was for example the population in certain regions, the number of employees in a particular organization, the number of teachers in certain schools of danmurid and so on.

According to Sugiyono (2012:122) determination of the sample in this research is done in *a non-purposive sampling probability sampling*. *Purposive Sampling* is a method of determining the sample with a particular consideration, where members of the sample is selected so that sample was formed to represent the nature of the population.

3.4 Methods Of Data Collection

According to Sugiyono (201. 5:193) techniques of data collection is the most strategic step in the research, because the main goal of the research is to get the data.

As for the data collection techniques used in this research are:

1) Field Research

According to Nigel Bevan and Tomer Sharon (2009) in the study field (*Field study*) is

"M etode learning through data collection directly with observations, interviews, records, or ask questions. In the process the learners directly in the field".

The type of the data obtained in this study is the primary data that comes from an interview and questionnaire as well as the spread of secondary data obtained from research conducted by previous researchers. The stage of data collection in this study consists of:

a) Interview
b) Observation,
c) Questionnaire

2) The Study Of Librarianship

According to Jonathan Sarwono (2006:26) the Research Library:

"The Study reference books and similar research results before anyone else has ever done. The goal is to get the Foundation of theories regarding the issue that will be examined. "

Research libraries are done as an attempt to obtain data that is the theory as a comparison with the research data obtained. Research conducted by way of reading books in the library, and writings relating to the issues that will be examined by the author, such as the study of librarianship through journals, *textbook*, paper related to this research.

3.5 Testing Methods Of Data

3.5.1 SEM Partial Least Square (PLS)

According to Ghozali Priest (2013:18) the method of *Partial Least Square* (PLS) is:

"Strukturan equation Model-based *variance* (PLS) was able to describe the latent variable (not measurable) and measured using the indicators (*the manifest variables*)".

Authors using *Partial Least Square* (PLS) on the grounds that the variables used in this study is the latent variable (not measured directly) that can be measured based on the indicator-*variable (charge indicators will the manifest*), as well as jointly involving the measurement of the level of confusion (*error*). So the writers can analyze in further detail indicators of latent variables which reflect the strongest and weakest latent variables included level of his wrongdoing.

As for the step-by-step method of *Partial Least Square* (PLS) is done in this research are as follows:

1) Designing A Model Of The Measurement

Model measurements (*outer model*) is a latent variable model that connects with *the manifest*variable. Latent variable for examiner's Behavior consists of 5 variables are *manifest,* the professionalism of examiners consisting of 4 variables *manifest* and latent variables to the performance tax inspectors consists of 4 variables *manifest*.

2) **Designing Of Structural Models**

The structural models (*inner models*) in this study consists of three latent variables exogenous (the behaviour of the examiner and the professionalism of the examiner) and endogenous latent one variable (performance tax inspectors).

3) Build Line Diagram

The influence between the variables on a flowchart that specifically may help in describing the series of causal relationship between invalid constructs of theoretical models that have been built in the first stage. The flowchart illustrates the influence between invalid constructs with arrows drawn straight causal influence shows directly from an invalid constructs to other invalid constructs. Invalid constructs exogenous, known as *the independent variable* that is not predicted by other variables in the model. Invalid constructs exogenous was intended by the invalid constructs lines with one end of the arrow.

4) Outlining the Flowcharts into Mathematical Equations

Based on the concept of model research on phase two of the above can be formulated in mathematical form. Equations of flow charts that conversion consists of:

a. *Inner model*Equations, asserting the influence of causality to test the hypothesis.

b. The equation of *the outer model* (model of measurement), stated the influence of causality among indicators with variable research (*latent*).

5) Estimation

At this stage the value of γ, and β, λ is on the fourth step being estimated using program *SmartPLS*. The base used in the estimation is *resampling* with *Bootestrapping* developed by Geisser & Stone (Priest Ghozali, 2006). The first stage in the estimation of yield penduga of weights (*weight estimate*), the second stage of producing estimates for *inner model* and *outer models*, stage three produces estimates of *means* and location parameters (constants).

6) Test the fit of the Model (*Goodness of Fit*)

Test the fit of the model on *Structural Equation Modelin* through *Partial Least Square* consists of three types of testing models, namely the test of suitability model of measurement, test the fit of the structural model, and test matches throughout the model/models combined.

(a) Test the fit of the model measurement (*outer model*)

Test the fit of the model measurement (*measurement test of model fit*) was a test match on the *outer model* by looking at the convergent validity (*convergent validity*) and discriminant validity (*discriminant validity*).

Discriminant Validity (*discriminant validity*) is carried out in two stages, i.e. by the way see the value of *cross loading factor* and compare the correlation between root AVE with invalid constructs/variables are latent. *Cross loading factor* untukmengetahui do the latent variable has a sufficient yaitudengan discriminant way comparing correlation indicators with variable latennyaharuslebih compare the correlation between indicators with variable other latenyang. If the indicator correlation with variable latennya has the value higher than the correlation of these indicators against other latent variables, then the latent variable is said to have the validity of the high diskrimina (Uce Indahyanti, 2013). Values recommended ≥ 0.5 AVE.

(b) Test the fit of the structural models (*inner models*)

Size is often used in Test matches the structural models (*inner model*) that is the value of *R-square* and the value of the statistic t. *R-square*. the dependent invalid constructs to indicate the magnitude of the influence/precision of invalid constructs independently in influencing the dependent invalid constructs.

According to Ghozali Priest (2013:99):

> "The larger the value of R-*square* mean the better the resulting model. Then the value of the statistic t large (greater than 1.96) also show that the resulting model is getting better "

(c) Test the fit of the entire model/model combined

Test the fit of the entire model/model combined (*combination of model fit test*) is a test match is to validate the model in its entirety, using the value of *Goodness of Fit* (GoF). GOF is a single size that is used to validate the performance of the joint between the structural model and measurement model, derived from the root of the average value of *communality* multiplied with the root of the average value of R-*square* (Vinzi , et al, 2010 in Uce Indahyanti, 2013).

IV the results of research and Discussion

4.1 research results

In this section, the researcher will elaborate research results related to the influence of the tax system and Tax Inspection against tax evasion. The main source of data used in this research in the form of a questionnaire which was distributed to the 23 employees at the tax service Office (KPP) Pratama Majalaya, Bandung and 18 employees at the tax service Office (KPP) especially in Bandung Vice part *Account Representative*. In a variable tax system consists of 6 item statement, variable Tax Examination consists of 3 items of statements and tax evasion *(Tax Evasion)* consisting of 8 items statement.

4.1.1 Descriptive Analysis

Based on the results of the calculation of the percentage of the total score of a variable The behavior of the examiner registration 67.84% located between intervals 52%-68% . Thus it can be concluded that the variable behaviour of the reviewers are in the category quite nicely, it does show that there is still weakness in the Behavior Inspector.

Based on the results of the calculation of the percentage of the total score of a variable Nutrition examiner registration 67.90% located between intervals 52%-68% . Thus it can be concluded that the variable behaviour of the examiner is in a category is pretty good, but there is still a gap of 32.10% of these things indicate that still There are weaknesses in the professionalism of the examiner.

Based on the results of the calculation of the percentage of the total score of a variable The performance of tax inspectors registration 60.00% located between intervals 68.00%-52,01% . Thus it can be concluded that the variable performance of tax inspectors are in the category quite nicely, it does show that there are still weaknesses in performance tax inspectors.

4.1.2 Analysis Verifikatif

A. Measurement Model (*Outer Model*)

1) Test Validity

a. *Convergent Validity*

Regarding the value of the *outer loading* for each indicator of Sisterm Taxation, behavior and performance of State tax examiner has a value of ≥ 0.6 which means that all the indicators stated to have validity is good in explaining latennya variables and values of AVE and *communality* value over each latent variable exceeds the limits specified i.e. ≥ 0.5 Priest Ghozali (2013:110) which means all the latent variables have the validity of the which is good.

b. *Discriminant Validity*

Visible value *cross loading* correlation any invalid constructs latent for a corresponding indicator is higher than other invalid constructs, so that it can be concluded that the indicators used to measure the latent variables have qualify and comparison of variable correlation with AVE latennya has been qualified, so it can be concluded that the terms of the *discriminant validity* on variables have been met.

2) Test Reliability

Based on the value of the *Composite Reliability* (CR) any latent variables exceed 0.7 Priest Ghozali (2013:212) so that the model is revealed to have a high reliability.

3) Evaluation Of The *Fit Test Of Combination Model* (The Entire Model)

Note that the value of *Goodness of Fit* (GoF) obtained from the results of the multiplication of the values of *communality* and *R-square* of 0.712. GoF values of 0.728 according to Uce Indahyanti, 2013 belongs to strong or higher, so it can be concluded that the test results match the model *goodness of fit* is already classified as high.

B. Structural Model *(Inner Models)*

From the equation, it is seen that the coefficient of the variable path of structural behavior of the examiner (X_1) is greater than the variable The Professionalism Of The Examiner (X_2), which indicates that the behavior of the examiner (X_1) tend to have a greater influence than The Professionalism Of The Examiner (X_2) against the performance tax inspectors (Y). To see the percentage of the influence of each variable against exogenous variables endogenous latent, here presented a partial determination coefficient (R^2) which is a product of the coefficient of correlation of structural paths with latent variables endogenous. The behavior of the examiner contributed to the influence of 22.2% against the performance tax inspectors.

4.2 Discussion

4.2.1 The influence of Pemriksa on performance behavior of tax inspectors

In hypothesis testing can be seen that the value $t_{calculate}$ of 2.625 greater than t_{table} (1.960) which shows that the model set up by hypothesis 1. This means that the examiner's influential behavior significantly to the performance of the State tax on Cicadas.

The phenomenon about the behavior of the examiner which is still the existence of tax inspectors who make mistakes in the calculation of the tax liability of taxpayers in checks due to the lack of knowledge and understanding of State Tax Office the tax Ministry cicadas which resulted in a decreased performance state tax (Febri, 2017).

The results of the research field, the behavior of influential reviewers of 22.2% against the performance tax inspectors with the value of the correlation of 0.365 which means the behavior of the examiner provide a strong influence of the positive direction against the performance tax inspectors at the tax services office Pratama Cicadas. So the results of this research noted that the behavior of the examiner exert influence 22.2% against the performance tax inspectors, while the rest were 77.8% are influenced by other factors not examined.

Then a descriptive analysis of the results has been done proving that the behavior of the examiner percentage of respondents responses 67.84% and including quite well meaning the behavior of the examiner still not good. It was proved by indicators of the lowest response respondenya is the knowledge of 64.40%,, Understanding of 65.20%, the next indicator Value 68.40%, abilities of 70.00 71.20% Value%. The next performance of State tax percentage responses respondents of 67.12% and fall into the category quite nicely which means the performance of tax inspectors has not been good and there is a gap of 32.88%. It was proved by indicators of the lowest response respondennya is an indicator of the quantity of 53.50% 60.00% of responsibility, quality 61.95%, implementation tasks 63.66% and there is still a *gap* of 32.88%.

The results of this study provide empirical evidence that the behavior of the examiner influence on the performance of tax inspectors, where the behavior of the examiner which is the better will improve the performance of tax inspectors Tax Services Office on the cicadas.

4.2.2 The influence of Professionalism of performance against State tax Examiner

In hypothesis testing can be seen that the value $t_{calculate}$ of 2.403 greater than t_{table} (1.960) which shows that the model set up by hypothesis 1. This means that the examiner's

influential profesioalisme significantly to the performance of tax inspectors at the tax services office Cicadas.

The phenomenon of the professionalism of State tax that is still in the process of data penginputan keslahan taxpayers in checks that caused the examiner was less cautious, less skilled, less his knowledge and professional skills that will lead to a decrease in the performance of the State Tax Service Office tax Cicadas (febri,2017).

The results of the research field, the behavior of influential reviewers of 20.8% against the performance tax inspectors with the value of the correlation of- 0.380 which means the professionalism of the examiner provide a strong influence on performance tax inspectors Tax Services Office on the Cicadas. So the results of this research note that The professionalism of the examiner exert influence 20.8% against the performance tax inspectors 79.2%, while the rest is influenced by other factors not examined.

Then a descriptive analysis of the results has been done proving that the behavior of the examiner percentage of respondents responses 67.90% and including quite well meaning the behavior of the examiner still not good. It was proved by indicators of the lowest response respondenya is a Competence of 61.60%,, Objectivity of 68.80%, further indicators of the integrity of 69.20% and the responsibilities of the profession of 72.00%. The next performance of State tax percentage responses respondents of 67.12% and fall into the category quite nicely which means the performance of tax inspectors has not been good and there is a gap of 32.88%. It was proved by indicators of the lowest response respondennya is an indicator of the quantity of 53.50% 60.00% of responsibility, quality 61.95%, implementation tasks 63.66% and there is still a *gap* of 32.88%.

The results of this study provide empirical evidence that the professionalism of the examiner influence on the performance of tax inspectors, where the professionalism of the examiner which is the better will increase the performance of the State tax on Tax Services Office Cicadas.

V. Conclusions And Suggestions

5.1 Conclusions

1. The behavior of the examiner significant effect against The performance of tax inspectors on Pratama Tax Service Office Cicadas. With the behavior of the examiner are good then it can improve the performance of tax inspectors. Because the behavior of the examiner is good then the performance tax inspectors also are supposed to be good. With the discovery of the phenomena concerning the behavior of the examiner which is still the existence of tax inspectors who make mistakes in the calculation of the tax liability of taxpayers in checks due to the lack of knowledge and understanding of the State Tax Service Office tax cicadas which resulted in a decreased performance state tax.

2. The professionalism of the examiner significant effect against The performance of tax inspectors on Pratama Tax Service Office Cicadas. The professionalism of the examiner that the better it will give an impact on increasing the performance of tax inspectors, nor vice versa. Directly the professionalism of the examiner gives a major influence against the performance tax inspectors. With the discovery of a phenomenon that is present on the professionalism of State tax that is still in the process of data penginputan keslahan taxpayers in checks that caused the examiner was less cautious, less skilled, lack of professional skills and knowledge, maintaining that will result in decreased performance state tax tax services office Cicadas.

5.2 Suggestions

5.2.1 Operational Advice

1. The examiner should be conscientious in doing the calculation of the tax liability of the taxpayer in the conduct of the examination in order to improve the performance of tax inspectors in doing pemeriksaannya.
2. Tax inspectors should more thoroughly and more skilled in the process of penginputan the taxpayer data and maintain professional knowledge and skills to improve the performance of pemeriksaannya.

5.2.2 Academic Advice

1. for the development of Science in accounting

The results of this research are expected to add to the insights of science and an understanding of related Influence The Behavior Of The Examiner dan Examiner Professionalism Against the performance tax inspectors, as well as additional input and a reference for readers.

2. For other researchers

For the next researcher, since there are still many other factors that influence outside the research model, expected to be examined by using other variables outside of this variable, and can add variable other independent, suggested using a different sample of the population and so obtained the conclusions support the theory and concepts that are generally accepted.

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