THE EFFECT QUALITY TAX SERVICE AND QUALITY E-FILING SYSTEM ON THE USER SATISFACTION (TAXPAYER)
(Survey on Office Tax Service Pratama Garut Period 2017)

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ABSTRACT

The purpose of this study to test the Effect of Quality Service Tax and Quality E-filing System Against User Satisfaction at Primary Tax Office Garut Period 2017 and samples taken as many as 100 Respondents.

In this study the problems that occur in the Primary Tax Office Garut is the number of queues in the payment of taxes and services Which slowly resulted in taxpayers must be patient waiting to make taxpayers feel dissatisfied, as for the problems that occur in the quality of e-filing this research is in the e-filing availability for 24 hours many taxpayers who use it and most taxpayers complain about the difficulty of accessing EFIN.

Analysis technique of this research is doubled liniear regression. The method used in this research is descriptive method. Descriptive analysis conducted in this study that is the result of the respondent's answers contained in the questionnaire with the aim to illustrate or analyze from any independent variables to the dependent variable on the Office of Tax Pratama Garut Period 2017. The results of this study indicate that the variable quality of tax services have influence on User satisfaction (Taxpayer) and quality variables e-filing system affect the user satisfaction (Taxpayer).

Keywords: Quality Tax Service, Quality E-filing System, User Satisfaction (Taxpayer)

I. INTRODUCTION

1.1 Background Research

Taxpayer satisfaction is still a very relevant concept, simple logic in the satisfaction that if the taxpayer is satisfied, there will be something better in the future (Handi Irawan 2002: 2). No need taxpayers understand how taxpayer satisfaction theories in formulasikan or taxpayers know that the theory of satisfaction is still debated until now (Handi Irawan 2002: 2). Taxpayer satisfaction will affect the financial performance of a State and its impact to society which will cause prosperity (Handi Irawan 2002: 2). A satisfied taxpayer will share their satisfaction or satisfaction and experience to other taxpayers (Handi Irawan 2002: 2). Therefore, both the taxpayer and the DGT and the State will both benefit if satisfaction occurs. By looking at this relationship, it is clear that customer satisfaction should be one of the goals of each agency (Handi Irawan 2002: 2).

In terms of satisfaction using the online e-filing system is not all taxpayers feel satisfied is caused by several factors, the most important factor caused by the unpopularity of taxpayers in using e-filingini, and many taxpayers who complain about the Internet network resulting in access into the EFIN (Elektronic Filing Identification Number) is very long delivered by the Director of Counseling Services and Public Relations (Mekar Satria Utama in 2016).

It is very difficult to assess the quality of a service without considering the role of the community as the recipient of service, this quality assessment comes from the community of

service users (Hessel Nogi S. Tangkilisan 2007: 211). To assess the quality of service, each party that producers and consumers have different abilities and interests and assessment of the quality of service always changing and different (Hessel Nogi S. Tangkilisan 2007: 211). What is regarded as a quality service today is not impossible to be regarded as being unqualified at other times (Hessel Nogi S. Tangkilisan 2007: 211).

Chairman of the Taxation Supervisory Committee (KPP), said that there are still many taxpayers feel oppressed, taxpayers feel getting unfair treatment from the officers this makes public trust to the tax officers become very minimal, whereas taxpayer rights contained in the Act general provisions taxation, this is seen in the large number of taxpayer complaints from 2014 to 2015 that the majority complained about tax administration procedures and tax regulations (Daeng M Nazier: 2016).

The Director General of Tax was disappointed with his institution's performance in optimizing tax revenue, the government's negligence in improving the bureaucratic system and increasing the capacity of the Directorate General of Tax (DJP) was blamed for the unavailability of the tax potential (Fuad Rahmany: 2014). The potential of Indonesia's tax that has not been explored is very large compared to the current achievement, but to touch this potential DGT is faced with constraints on the lack of quality, quantity, and capacity of human resources and supporting infrastructure (Fuad Rahmany: 2014).

The quality of the user is also a determinant of an acceptable system or not. Taxpayers who assume that e-filing is easy to use and quality will encourage them to use such systems the ease and quality provided by the e-Filing system will cause taxpayers to delight in using it and override the shortage of e-filing (Feri Sulianta: 2010). The fundamental thing to do in maintaining the quality of the system is to keep the operating system up-to-date, operating system released not one hundred percent free In addition, the weaknesses and security holes that exist in the operating system is often exploited by malware (Feri Sulianta: 2010).

In 2014 the Minister of Finance received a lot of public complaints about e-filing which resulted in some people being troubled by the e-filing system (Chatib Bastri 2014). And in 2017 the Directorate General of Taxes of the Ministry of Finance reveals the charging of electronic Annual SPT through e-filing where taxpayer must fill out the online SPT form, consequently when even millions of people fill online together then the Directorate General of Taxes server often interference Iwan Djuniardi 2017).

Problems in the quality of tax services that occur directly ie the number of queues in the payment of taxes and services are slow resulting taxpayers have to wait for it makes taxpayers feel dissatisfied proposed by taxpayers personally KPP Pratama Garut (Encep Supriatna: 2017). The problems that occur in the quality of e-filing of this research is in the availability of e-filing for 24 hours many taxpayers who use it and most taxpayers complain about the difficulty of accessing EFIN by taxpayer person KPP Pratama Garut (Encep Supriatna: 2017).

Based on the description above, the authors are interested to make research on "The Impact Quality Tax Service and Quality E-filing System To User Satisfaction (Taxpayer)".

1.2 Problem Formulation

1. How much influence the quality of tax waiters to user satisfaction (taxpayer).
2. How much influence the quality of e-filing system on user satisfaction (taxpayer).

1.3 Research Objectives

The purpose of research is to know and test a prediction statement that connects independent variables to dependent variables (Kothari: 2008).

1. To know and analyze how the influence of service quality tax on user satisfaction (taxpayer).
2. To know and analyze how the influence of quality e-filing on taxpayer satisfaction.

1.4 Purpose of Research

1.4.1 Practical Usefulness

1. For the Company
   As an input material or improvement in the problems associated with User Satisfaction (Taxpayers) that exist in the whole community. And the results of this study is expected to be a reference for the preparation of problem-solving program in User Satisfaction (Taxpayer).
2. For Other Researchers
   The results of this study are expected to be additional material used / reference and can also be considered for further research.

1.4.2 Academic Uses

1. For Authors
   The authors hope the results of research can complete the study to obtain an academic degree Bachelor of Economics Strata 1 (S1) In Accounting Study Program Faculty of Economics & Business University Computer Indonesia.
2. For Higher Education
   For universities, this research is expected to be a useful academic document to be used as a reference for academic activities

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Understanding the Quality of Tax Service

2.1.1.1 Understanding Service Quality

Quality of service is a quality that can not be determined by the service provider. The user has the power to determine whether the service he or she receives is appropriate, exceeds, or does not meet expectations (Thomas S Kaihatu, et al 2015: 29).

The quality of tax service is the service of tax and compliance improvement where the service of tax as public service which form the activity executed by central government in the form of goods and services either in the framework of the effort of fulfilling the society's need and also in the framework of the implementation of the legislation (Siti Kurnia Rahayu 2010: 47).

2.1.1.2 Definition of Tax

Tax derived from the Java language is ajeg which means a regular levy at a certain time. Then gradually change, the term ajeg become pa-jeg has a meaning as a levy imposed on the people regularly on the produce of the earth (Siti Kurnia Rahayu 2010: 21).

Taxes are a compulsory contribution to a country that is owed by an individual or a coercive body under the law, by not obtaining direct remuneration and used for state purposes for the greatest possible prosperity of the people (Liberti Pandiangan 2007: 113).

Quality Indicators of Tax Service by Atep Adya Barata (2003: 31) as follows:

1. Ability
2. Attitude

Quality Indicators of Tax Service by Siti Kurnia Rahayu (2010: 129) as follows:

1. Knowledge.
2. Skills.

3. Attitude

2.1.2 Understanding the Quality of E-filing Systems

2.1.2.1 Definition of System Quality

The quality of the system is a fundamental quality that must be done is to keep the operating system up-to-date (Feri Sulianta 2010: 101).

System quality is a perceived benefit, user evaluation of interaction compared to expected benefits (Andriasan Sudarso 2016: 57).

2.1.2.2 Definition of E-filing

E-filing is a way of delivering SPT through system and real time. online Spt form electronic form in computer media known as e-SPT (Liberti Pandiangan 2007: 38).

E-filing how to submit SPT through online and real time system. Taxpayer can submit SPT electronically through application service provider company which has been appointed by DGT as a company that can deliver electronic SPT delivery (Siti Kurnia Rahayu 2010: 132).

Quality Indicator of E-filing System by Andriasan Sudarso (2016: 58-59) as follows:

1. Tangible.
2. Reliability.
3. Responsiveness.
4. Assurance
5. Empathy.

Quality Indicator of E-filing System according to Hery Prasetya (2009: 89) as follows:

1. Performance.
2. Features.
3. Reliability.
4. Conformance.
5. Durability.
6. Perceived Quality.

2.1.3 Definition of User Satisfaction (Taxpayer)

2.1.3.1 Understanding User Satisfaction

User satisfaction is the user knows and is satisfied with the system used (Hendi Haryadi 2009: 29).

User satisfaction is one of the important criteria for determining the usefulness of a system (Insap Santosa 2009: 72).

2.1.3.2 Definition of Taxpayers

Taxpayers who fulfill their objective and subjective tax obligations are required to register with the Directorate General of Taxes whose working area covers the residence or place of the taxpayer to be confirmed as a taxpayer who already has a Taxpayer Identification Number (Supramono 2010) : 10).

Taxpayer is an individual or a body, including tax payment, tax withholding and tax collection that has taxation rights and obligations in accordance with the provisions of the taxation legislation (Liberti Pandiangan 2007: 113).

Indicators of Taxpayer Satisfaction menuru Yusuf Alam Romadhon (2006: 88) as follows:

1. On Time.
2. Accuracy.
3. Access to Information.

Indicator of User Satisfaction (Taxpayer) according to Freddy Rangkuti (2006: 29), namely:

1. Quality of service (Process)
2. Quality system (Outcome)

2.2 Framework

2.2.1 The Effect Of Quality Of Tax Waiter To User Satisfaction (Taxpayer)

Quality of service offered to meet user satisfaction (Taxpayer). The quality of service that is managed well will give good result to fulfill user satisfaction (Taxpayer) (I Gusti Bagus Rai Utama 2016: 238).

Talking about the quality of service, its size is not only determined by the servants only but more determined by the parties served, because they are the ones who enjoy the service so as to measure the quality of service based on their expectations in fulfilling the satisfaction (Atep Adya Barata 2003: 36) .

The research conducted by Eigita Vigryana, et al (2016) is simultaneously Fiskus Competence and Service Quality have a significant effect on taxpayer satisfaction. Fiscal Competence and Quality of Service partially also have a significant effect on Taxpayer satisfaction.

2.2.2 Effect of Quality of E-filing System on User Satisfaction (Taxpayer)

The quality of the system is closely related to user satisfaction (Taxpayer), the quality of the system gives a special impetus for the users to establish long-term relationships (Tjiptono and Chandra 2011: 127).

This change depends on the quality and commitment on information technology and on the relationship of information technology investment with the performance of the company / organization, the performance benefits of the information technology investment ie the previous experience related to information technology, user satisfaction (taxpayer) with the quality of the existing system (Jaluanto Sunu Punjul Tyoso 2016: 108).

The research conducted by Anisha Charisma Permatasari, et al (2015) is the Effect of Quality of Electronic Taxation Service System on Taxpayer Satisfaction, states the improvement of service through information technology is fast, reliable, and not missed given for taxpayer satisfaction.

2.3 Hypothesis

Based on the above framework, the authors take the temporary hypothesis as follows:

H_0: There is influence of service quality of tax to user satisfaction (taxpayer)

H_1: There is influence of e-filing system quality to user satisfaction (taxpayer)

III. RESEARCH METHODS

3.1 Approach Method

The method of research is a method used by researchers in collecting data tersebutya. Research consists of several types of quantitative and qualitative research, the type of research depends on the data and how to obtain data.

In this research, this research method use descriptive and verification method with qualitative approach to test variable of User Satisfaction (Taxpayer) (Y) influenced by Quality of Service Tax (X1) and Quality of E-filing System (X2) and test a hypothesis whether accepted or rejected.

3.2 Operational Variables

Operational Variables is the process of decomposition of research variables into sub variables, dimensions, sub-variable indicators, and measurements. The condition of the decomposition of operationalization is done when the basic concepts and indicators of each variable is clear, if it is not clear conceptually it is necessary to do factor analysis (Umi Narimawati, et al 2010: 31). To be more clear about the variables studied, it can be seen in table 3.1.

3.3 Data source

data sources in this study are primary data in the form of direct observation of the questionnaire about the quality of tax services, the quality of e-filing system and the quality of users (taxpayers) in 2017

3.4 Population, Sample, Place and Time of Research

3.4.1 Population

The population is a complete group of elements, which are usually people, objects, transactions or events in which we relate to study or be the object of research (Kuncoro (2009: 118).

The population in this study are all personal taxpayers amounted to 15,268 people registered in the Office of Primary Tax Service in 2017 Garut.

3.4.2 Sampling

The sample is part of the population to be studied. Sample in this research by using convience sampling that is taking non probability sempel where the information or research obtained from member of population already available, so that researcher can easily determine the sample (Uma Sekaran 2006: 46).

The method used to determine the sempel by the researchers is the slovin approach, this approach is expressed by the following formula

$$n=\frac{N}{1+Ne^2} = \frac{15.268}{(15.268.10^2+1)} =\frac{15.268}{15368} = 100 \text{ Respondents}$$

Information:

n = Number of Sell

N = Total Population

e = Tolerable Error Limit (1%, 5%, 10%)

Based on the description above, the researchers draw the conclusion of the sample number of 100 respondents taken 10% confidence level.

3.4.3 Place and time of research

To obtain data and information relating to the problems studied, the researchers conducted research in the Office of Tax Pratama Garut Jalan Pembangunan No.224 Garut. The time of the research began in May-August 2017.

3.5 Method of collecting data

1) Field Research

   Field research is to collect primary data which is conducted directly in Garut Pratama Tax Service Office by:

   a) Interview
   b) Questionnaire or Questionnaire

2) Library Research (Library Research)

   A way of obtaining theoretical data by studying previous books, documents, and journals on the problem that the authors point out.

3.6 Data Testing Method

3.6.1 Validity test

Validity is a characteristic of measurement concluded with the extent that a test measures what the researcher actually wishes to measure (Cooper which was followed by Umi Narimawati, et al. 2010: 42).

Validation test conducted to determine whether the measuring tool that has been designed in the form of questionnaires actually perform its function.All question items in the questionnaire must be tested for validity to determine the validity of an item. Validity testing is done by calculating the correlation between each statement with the total score.

3.6.2 Test Reliability

Reliability test is a measure of a stability and consistency of respondents in answering things related to construct construct question which is the dimension of a variable and arranged in a form of questionnaire (Wiratna Sujarweni 2015: 110).

Reliability test can be done together to the whole item of question. If the value of Alpha> 0.60 then declared reliable.

3.6.3 Classic assumption test

There are several assumptions that must be met before using Multiple Multiple Linear Regression as a tool to analyze the influence of the variables studied, to avoid the characteristics of BLUE (Best Linier Unbiased Estimate).

3.6.4 Multiple Linear Analysis

In this study using Multiple Linear Analysis is used to to know the description of the relationship between variables it used multiple regression equation (multiple regression). And to measure the extent to which the relationship of service quality tax and e-filing system quality to user satisfaction (taxpayer).

3.6.5 Hypothesis testing

The simultaneous significance test (Statistic F) is a measure of how far the influence of the independent variables in the model simultaneously (together) describes one dependent variable (Ariestonandri 2006: 153).

T test shows how far the influence of independent variables on the dependent variable (Ghozali 2010: 17)

From the above explanation, the researcher concludes in the determination of this research hypothesis using t test because the test is done partially which test each of the independent variable to the dependent variable. To test the significance of a Product Moment Correlation coefficient using t test with the following formula:

1) Determine the measurement variable
   Variable X = Quality of Tax Service and Quality of e-filing system
   Variable Y = User Satisfaction (Taxpayer).
2) Determining the hypothesis of non (H_0)
   H_0 : p = 0 service quality and systeme-filing quality have no significant effect on user satisfaction (taxpayer).
3) Determine the alternative hypothesis 〖(H〗 _1)
   H_1 : p ≠ 0 service quality and systeme-filing quality significantly influence the user satisfaction (taxpayer).
4) Test the level significantly

$$\text{t arithmetic} = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

   Information:
   t = Test Value t
   n = Number of Samples
   r = Correlation Coefficient Value

The value of t_{count} is then computed by the value of t_{table} with the level of trust with the tangible tariff a = 0.05 test of both parties and from the predetermined hypothesis will be tested based on the acceptance area and the rejection region specified as follows:

a. If the value $t_{count} < t_{table}$ then H_0 is accepted, H_1 is rejected
b. If the value $t_{count}) > t_{table}$then H_0 is processed, H_1 received

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Results

4.1.1 Results of Descriptive Analysis

4.1.1.1 Quality Tax Service (X1) at the Office of Primary Tax Service Garut

Respondent Analysis The Quality of Tax Service is measured using two (2) indicators and operationalized into 4 point statement. Based on the data collected obtained the calculation of percentage of respondents score score in table 4.1:

In table 4.1 can be seen the total score of respondents for both indicators of the variable Quality of Tax Service obtained for 1.339 (70.0%). Furthermore, the percentage of total score of respondents in table 4.1 above is interpreted into the scale table interpretation of the percentage of answer scores through the following continuum line.

The continuum line above shows that the calculation result of percentage of total score from variable of Service Quality of Tax equal to 70,0% and is between interval 68% - 84%. Based on the actual score, there is still a gap of 30% (100 - 70%) indicating that there is still a problem on the Quality of Tax Service in Garut Pratama Tax Office as indicator Ability (item item item 1) of 62.0% which is still a gap of 38.0%. This is in accordance with the phenomenon that researchers write on the background that Potential officers have not been excavated due to lack of quality, quantity, as well as human resource capacity and supporting infrastructure.

4.1.1.2 Quality of E-Filing System (X2) at Garut Pratama Tax Office

Quality of E-Filing System is measured using two (2) indicators and operationalized into 4 statement items. An overall empirical picture. Based on the data collected obtained the calculation of percentage of scores of respondents as follows in table 4.2:

In table 4.2 can be seen the total score of respondents for both indicators of the E-Filing System Quality variables obtained for 1.260 (63.0%). Furthermore, the percentage of the total score of respondents in table 4.2 above is interpreted into the scale table interpretation of the percentage of answer scores through the following continuum line.

The continuum line above shows that the calculated percentage of the total score of the E-Filing System Quality variable is 63.0% and is between the 52% - 68% intervals. Based on the actual score, there is still a gap of 37% (100% -63.0%) indicating that there is still a problem in Quality of E-Filing System at Garut Pratama Tax Office as indicator of Power Response (item item item 5) of 58,0 % which is still far from the ideal score and there is a gap of 42%.

4.1.1.3 User Satisfaction (Taxpayer) (Y) at the Tax Office Primary Garut

User Satisfaction (Taxpayer) is measured using two (2) indicators and operationalized into 6 statement items. Based on the data collected obtained the calculation of percentage of respondents score score in table 4.3 below:

In table 4.3 can be seen the total score of respondents for both indicators of the variable User Satisfaction (Taxpayer) obtained for 1,695 (70.6%). Furthermore, the percentage of the total score of respondents in the above table 4.3 is interpreted into the scale table interpretation percentage of answer scores through the following continuum line.

The continuum line above shows that the calculation result of percentage of total score of variable User Satisfaction (Taxpayer) is 66,5% and is between interval 52% - 68%. Based on the results of the actual score there is still a gap of 33.5% (100% - 66.5%) which indicates there is still a problem on User Satisfaction (Taxpayer) in Garut Pratama Tax Service Office as indicator on Time (item item 9) 62.6% which is still far from the ideal score and there is a gap of 37.4%.

4.1.2 Results of Verifikatif Analysis

4.1.2.1 Classical Assumption Testing Results

1) Normality Test

Normality assumption is a very important requirement on significance test of regression coefficient, if the regression model is not normally distributed then the conclusion of t test is still doubtful, because t test statistic on regression analysis is derived from normal distribution. Normality testing in this study using Kolmogorov-Smirnov test. If the probability is viewed from.

value of Asymp Sig. > 0.05, it can be concluded that the residuals in the model are normally distributed. Can be seen in Table 4.4 and 4.4 as follows.

2) Multicolinearity Test

Multicollinearity means a strong relationship between some or all of the independent variables in the regression model. If there is Multicollinearity then the regression coefficient becomes uncertain, the error rate becomes very large and usually marked by the value of the coefficient of determination is very large but the partial test of regression coefficients, none or if there are very few significant regression coefficients. In this study used the value of variance inflation factors (VIF) as an indicator of the presence or absence of multicollinearity among the independent variables seen in table 4.5.

3) Heteroscedasticity Test

This test is carried out with Reliability to determine whether in a regression model there is a variance inequality of the residual of an observation to another observation. A good regression model should be free from heteroscedasticity problems. Visually, heteroscedasticity can be detected on the scatterplot chart between the predicted value of the bound variable (ZPRED) and its residual value (SRESID). If there is no clear pattern, and randomly scattered points above and below the number 0 on the Y axis, it can be concluded that the regression model is free from heteroscedasticity problems. To test whether the variant of the homogeneous residual seen from the Scatterplot chart is shown in Figure 4.5.

4) Autocorrelation Test

A reliable autocorrelation test tests whether in the linear regression model there is a correlation between the confounding error in period t and the intruder error in period t-1 (previous). If there is a correlation, then there is called an autocorrelation problem. In the autocorrelation test used Durbin-Watson test to determine the presence or absence of autocorrelation in the regression model and Durbin-Watson value obtained through the estimation of the regression model shown in Table 4.6.

4.1.2.2 Results of Multiple Linear Regression Analysis

The multiple linear regression equation above can be interpreted as follows:

a. Constants of 9.013; meaning if Quality Service Tax and Quality E-Filing System value is 0, then User Satisfaction (Taxpayer) value is 9.013.
b. Coefficient of variable regression of Quality of Tax Service (X1) equal to 0,331; meaning that if other independent variables are fixed and the Quality of Tax Service increased 1%, then the User Satisfaction (Taxpayer) (Y) will experience an increase of 0.331. Coefficient of positive value means there is a positive relationship between the Quality of Tax Service with User Satisfaction (Taxpayer), the higher the Quality of Tax Service then User Satisfaction (Taxpayer) will be higher.
c. The variable regression coefficient of Quality of E-Filing System (X2) is 0,500; meaning that if other independent variables are fixed and the Quality of E-Filing System increases 1%, then the User Satisfaction (Taxpayer) (Y) will increase by 0.500. Coefficient of positive value means a positive relationship between Quality E-Filing System with User Satisfaction (Taxpayer), the higher the Quality of E-Filing System then the User Satisfaction (Taxpayer) will be higher.

4.1.2.3 Correlation Coefficient Analysis

Based on table 4.7 above, the relationship between Quality of Tax Service with User Satisfaction (Taxpayer) when Quality E-Filing System does not change is equal to 0.377, meaning the Quality of Tax Service has a low relationship with User Satisfaction (Taxpayer). This can be seen from the correlation value is between 0.20 to 0.399 which fall into low category. Positive relationship means, any increase in the Quality of Tax Service then it will increase User Satisfaction (Taxpayer) and vice versa

Based on table 4.8 above, the relationship between Quality of E-Filing System with User Satisfaction (Taxpayer) when Quality of E-filing System unchanged is 0.426, meaning Quality System E-Filing has medium relationship with User Satisfaction (Taxpayer). This can be seen

from the correlation value is between 0.40 to 0.599 which belong to the category of being. Positive relationship means, every increase of Quality E-Filing System then it will increase User Satisfaction (Taxpayer) and vice versa.

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4.1.2.4 Determination Coefficient Analysis

Based on the above calculation, it can be seen that the influence of variable of Service Quality to the User Satisfaction (Taxpayer) is 14.21%, while the rest equal to 85.79% is the influence given by other factors not examined in this research such as information quality, information technology, perception of ease of use, and others.

Based on the above calculation, it can be seen that the effect of E-Filing System Quality variable on User Satisfaction (Taxpayer) is 18.14%, while the rest of 81.86% is the influence given by other factors not examined in this research such as quality information, information technology, perceptions of the use of convenience, and others.

4.1.2.5 Partial Hypothesis Testing (t test)

With a significant level (α) of 5%, and degrees of freedom (df) = 97, then the value of nilaittabel is 1,988. So it can be concluded nilaithitung> ttabel (2,890> 1,988) and it can be concluded that H0 is rejected and H1 accepted. In conclusion, the Quality of Tax Service has a significant effect on User Satisfaction (Taxpayer) at Garut Service Office. To facilitate in understanding the results of hypothesis testing, it is described the area of rejection and acceptance of H0 in Figure 4.6.

With a significant level (α) of 5%, and degrees of freedom (df) = 97, then the value of nilaittabel is 1,988. So it can be summed up nilaithitung> ttabel (3,655> 1,988) and it can be concluded that H0 is rejected and H1 accepted. In conclusion, the Quality of E-Filing System has a significant effect on User Satisfaction (Taxpayer) at Garut Pratama Tax Office. To facilitate in understanding the results of hypothesis testing, it is described the area of rejection and acceptance of H0 in Figure 4.7.

4.2 Discussion

4.2.1 Analysis of the Effect of Service Quality Tax on User Satisfaction (Taxpayer) at Primary Tax Office Garut

Result of research which have been done show that correlation value between Quality of Tax Service with User Satisfaction (Taxpayer) when Quality of E-Filing System unchanged that is equal to 0,377, it means Quality of Tax Service have low relation with User Satisfaction (Taxpayer). This can be seen from the correlation value is between 0.20 to 0.399 which fall into low category. Positive relationship means, any improvement of Quality of Tax Service then it will increase User Satisfaction (Taxpayer) and vice versa. Quality of service offered to meet user satisfaction (Taxpayer). The quality of service that is managed well will give good result to fulfill user satisfaction (Taxpayer) (I Gusti Bagus Rai Utama, 2016: 238).

The large percentage of the influence of the Quality of Tax Service to User Satisfaction (Taxpayer) that is equal to 14.21%. Judging from these results, the influence of the Quality of Tax Service on User Satisfaction (Taxpayer) is less dominant. This means there are other factors of 85.79% which can affect User Satisfaction (Taxpayer) such as information quality, information technology, perceptions of the use of convenience, and others.

4.2.2 Analysis of Quality Effect of E-Filing System Against User Satisfaction (Taxpayer) at Pratama Garut Tax Service Office

The result of the research has shown that the correlation between Quality of E-Filing System with User Satisfaction (Taxpayer) when Quality of Tax Service is unchanged is 0,426 meaning Quality of E-Filing System has medium relationship with User Satisfaction (Taxpayer). This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being. Positive relationship means, any improvement of Quality of E-Filing System then it will increase User Satisfaction (Taxpayer) and vice versa. The quality of the system is

closely related to user satisfaction (Taxpayer), the quality of the system gives a special impetus for the users to establish long-term relationships (Tjiptono and Chandra, 2011: 127).

The large percentage influence of Quality of E-Filing System on User Satisfaction (Taxpayer) is equal to 18.14%. Judging from the results, the influence of Quality of E-Filing System on User Satisfaction (Taxpayer) is less dominant. This means there are other factors of 81.86% which can affect User Satisfaction (Taxpayer) such as information quality, information technology, perceptions of the use of convenience, and others.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the results of research and discussion on the Quality of Tax Service and Quality of E-Filing System on User Satisfaction (Taxpayer), then at the end of this study, the authors draw the following conclusions:

1) Quality of Tax Service Affects User Satisfaction (Taxpayer). Index Quality of good tax service comes from the public who use or taxpayers who feel the service of the tax officer because people who enjoy the service so that taxpayers can measure when the service is felt smaller than expected, the users become not interested. Whereas if the opposite happens there is the possibility of users will use the service.
2) Quality of E-Filing System has an effect on to User Satisfaction (Taxpayer). Taxpayer satisfaction arises because of the quality and commitment to information technology, the quality of the system gives a special impetus for the users to establish long-term relationships are perceived benefits by taxpayers in using the information system of annual SPT submission by e-filing system.

5.2. Suggestion

Based on the above conclusions, the authors provide some suggestions as follows:

5.2.1. Practical Tips

1) Quality of Tax Service
   In improving the quality of tax servants Taxation Apparatus should improve services by adding tax servants, making training for tax service employees to be more agile in serving taxpayers and or improving the performance of tax officials.
2) Quality E-filing System
   To improve the Quality of E-Filing System, the Directorate General of Taxes is expected to facilitate the use of e-filing system and improve the quality or increase the capacity of servers that will facilitate the use of EFIN so that taxpayers do not experience problems in making tax payments.
3) User Satisfaction (Taxpayer)
   Furthermore, the Directorate General of Taxes and Tax Service Officers must increase the satisfaction of the users (Taxpayers) by increasing the potential of employees, making the tax payment system is easy to understand and easy to use by taxpayers so that will increase the user satisfaction (Taxpayer.)

5.2.2. Academic Suggestions

1) For the Development of Science
   The results of this study are expected to provide knowledge and add the latest information for the development of accounting taxation, especially on the influence of Quality Service Tax and Quality E-Filing System to User Satisfaction (Taxpayer).
2) For Other Researchers
   It is expected that the next researcher can examine the Quality of Tax Service and Quality of E-Filing System with different measurement standard from this research, and it is expected to examine the variables other than Quality of Tax Service and Quality of E-Filing System, because there are other factors that can affects User Satisfaction (Taxpayer).

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ATTACHMENT

Table 3.1
Operational Variables

Variable	Concept	Indicator	Scale	No Questionnaire
Quality Tax Service (X2)	Quality of service offered to meet user satisfaction. The quality of service that is managed well will give good result to fulfill user satisfaction. **(I Gusti Bagus Rai Utama 2016:238)**	1) *Ability*, (Atep Adya Barata 2003:31) 2) *Attitude*, (Atep Adya Barata 2003:31)	Ordinal	1-2 3-4
Quality E-filing System (X2)	The quality of the system meruakan perceived benefits, user evaluation of the interaction compared with the benefits expected earlier. **(Andriasan Sudarso 2016:58-59)**	1) Responsiveness (Andriasan Sudarso 2016:58-59) 2) Reliability (Andriasan Sudarso 2016:58-59)	Ordinal	5-6 7-8
User Satisfaction (Taxpayer) (Y)	User satisfaction (Taxpayer) is the user know and satisfied with the system used. **(Hendi Haryadi 2009:29)**	1) On Time (Yusuf Alam Romadhon 2006:88) 2) Quality System (Freddy Rangkuti 2006:27)	Ordinal	9-11 12-14

Table 4.1
Percentage of Respondents Answer Score Variable Quality of Tax Service

No.	Indikator	Butir Pernyataan	Skor Aktual	Skor Ideal	%	Kriteria
1.	Kemampuan	Item 1	310	500	62,0%	Cukup
		Item 2	317	500	63,4%	Cukup
2.	Sikap	Item 3	386	500	77,2%	Tinggi
		Item 4	386	500	77,2%	Tinggi
Total			**1.399**	**2.000**	**70,0%**	**Tinggi**

Source: Questionnaire data of 2017 (attached)

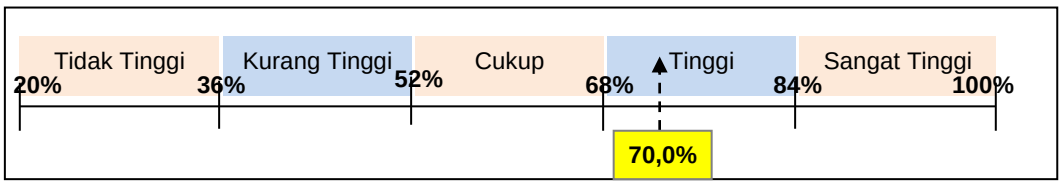


Figure 4.1
Continuum Line Interpretation of Respondents Response Percentage Score
On Variable Quality of Tax Service

Table 4.2
Percentage of Respondents Answer Score Variable Quality of E-Filing System

No.	Indikator	Butir Pernyataan	Skor Aktual	Skor Ideal	%	Kriteria
1.	Daya Tanggap	Item 5	290	500	58,0%	Cukup
		Item 6	314	500	62,8%	Cukup
2.	Keandalan	Item 7	324	500	64,8%	Cukup
		Item 8	332	500	66,4%	Cukup
Total			**1.260**	**2.000**	**63,0%**	**Cukup**

Source: Questionnaire data of 2017 (attached)

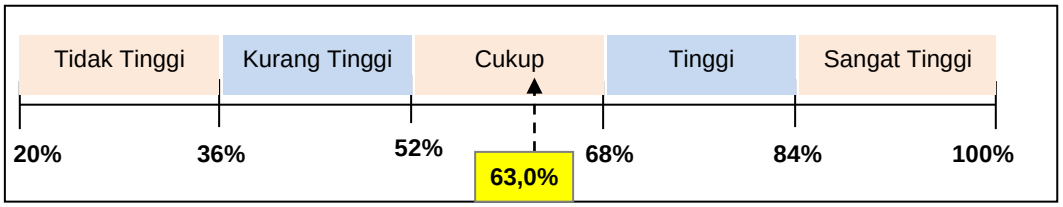


Figure 4.2
Continuum Line Interpretation of Respondents Response Percentage Score
On Variable Quality of E-Filing System

Table 4.3
Percentage of Respondents Answer Score Variable User Satisfaction
(Taxpayer)

No.	Indikator	Butir Pernyataan	Skor Aktual	Skor Ideal	%	Kriteria
1.	Tepat Waktu	Item 9	313	500	62,6%	Cukup
		Item 10	331	500	66,2%	Cukup
		Item 11	330	500	66,0%	Cukup
2.	Kualitas Sistem	Item 12	342	500	68,4%	Cukup
		Item 13	347	500	69,4%	Cukup
		Item 14	332	500	66,4%	Cukup
Total			**1.995**	**3.000**	**66,5%**	**Cukup**

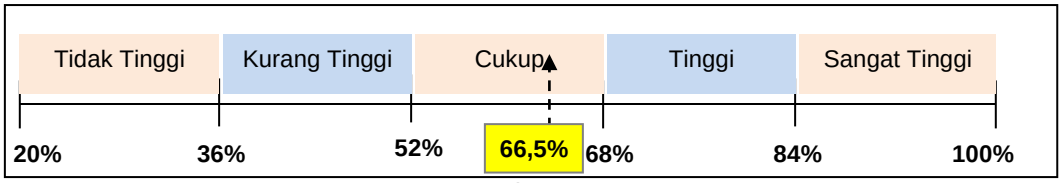


Figure 4.3
Continuum Line Interpretation of Respondents Response Percentage Score
In User Satisfaction Variable (Taxpayer)

Table 4.4
Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.82074033
Most Extreme Differences	Absolute	.071
	Positive	.071
	Negative	-.061
Kolmogorov-Smirnov Z		.715
Asymp. Sig. (2-tailed)		.686

a. Test distribution is Normal.

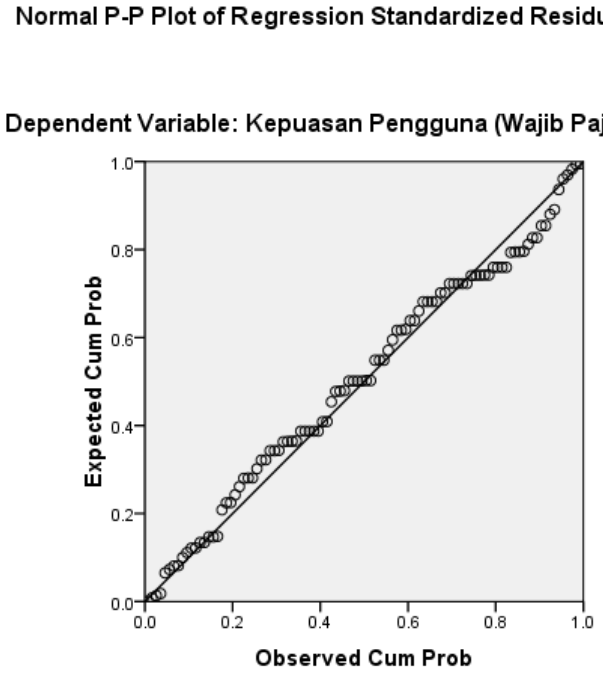


Figure 4.4
Graph of Normality

Table 4.5
Assaying Result of Multicollinearity Assumption
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas Pelayanan Pajak	.898	1.113
	Kualitas Sistem E-Filling	.898	1.113

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas Pelayanan Pajak	.898	1.113
	Kualitas Sistem E-Filling	.898	1.113

a. Dependent Variable: Kepuasan Pengguna (Wajib Pajak)

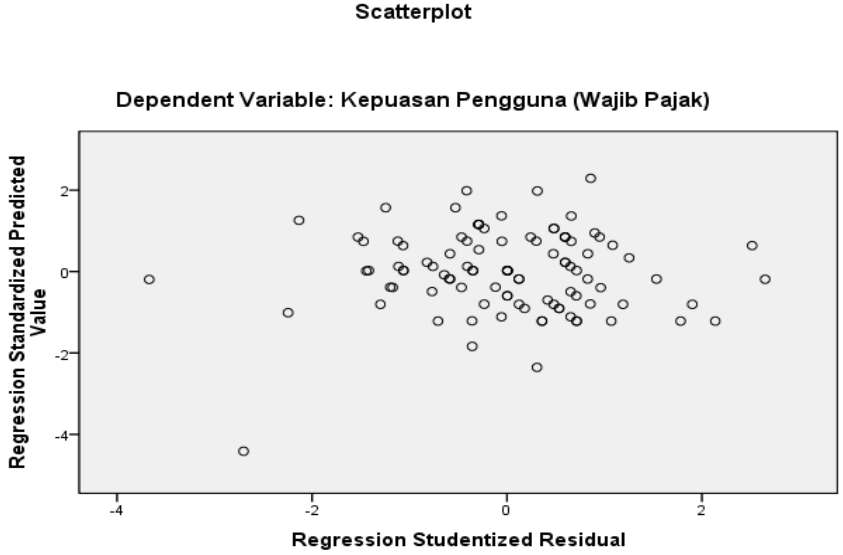


Figure 4.5
Scatterplot chart

Table 4.6
Test Results Autocorrelation Assumptions

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.496[a]	.246	.230	2.84967	1.761

a. Predictors: (Constant), Kualitas Sistem E-Filling, Kualitas Pelayanan Pajak

b. Dependent Variable: Kepuasan Pengguna (Wajib Pajak)

Table 4.7
Pearson Correlation Results Quality of Tax Service To User Satisfaction (Taxpayer)
Correlations

		Kualitas Pelayanan Pajak	Kepuasan Pengguna (Wajib Pajak)
Kualitas Pelayanan Pajak	Pearson Correlation	1	.377**
	Sig. (2-tailed)		.000
	N	100	100
Kepuasan Pengguna (Wajib Pajak)	Pearson Correlation	.377**	1
	Sig. (2-tailed)	.000	
	N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.8
Pearson Correlation ResultQuality of E-Filing System
Against User Satisfaction (Taxpayer)
Correlations

		Kualitas Sistem E-Filling	Kepuasan Pengguna (Wajib Pajak)
Kualitas Sistem E-Filling	Pearson Correlation	1	.426**
	Sig. (2-tailed)		.000
	N	100	100
Kepuasan Pengguna (Wajib Pajak)	Pearson Correlation	.426**	1
	Sig. (2-tailed)	.000	
	N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

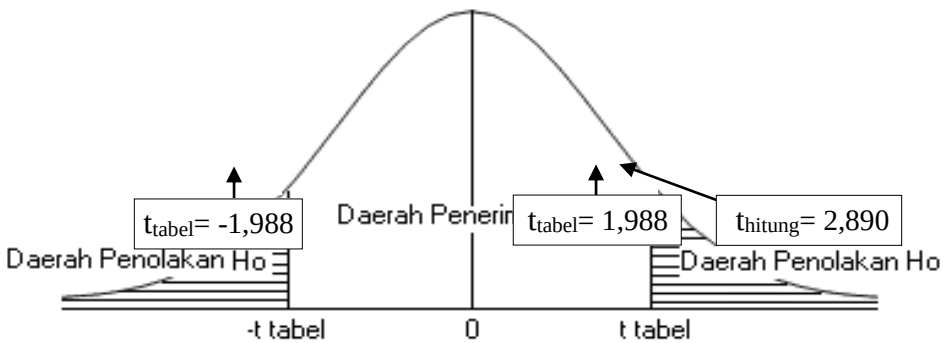


Figure 4.6
Graph of Rejection and Acceptance H0 At Test t
Quality of Tax Service Against User Satisfaction (Taxpayer)

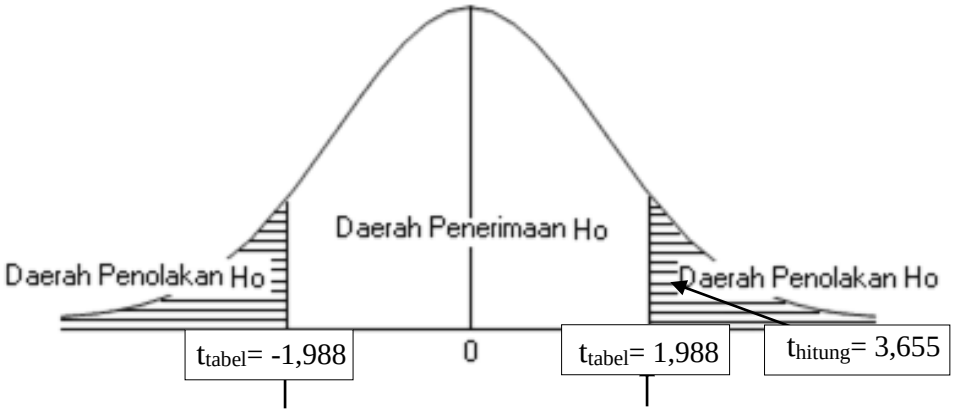


Figure 4.7
Graph of Rejection and Acceptance of H0 On Test of Quality of E-Filing System To User Satisfaction (Taxpayer)