THE INFLUENCE OF COMPETENCE FISCUS AND SERVICE QUALITY TO THE TAXPAYER SATISFACTION

(Survey on Employee Tax in KPP Pratama Majalaya Bandung)

Oleh :

Lintang Puji Pawenang

Program Studi Akuntansi- Fakultas Ekonomi Dan Bisnis
Universitas Komputer Indonesia

Taxpayer Satisfaction one of them can be seen from the performance of the tax officials and the quality of service to taxpayers. The purpose of this study to determine the magnitude of the influence of fiscal competence and quality of service to taxpayer satisfaction in the Tax Office Pratama Majalaya Bandung.

The method used in this research is descriptive and verifikatif. Population in this research is all apparatus of tax registered in KPP Pratama Majalaya Bandung, and sample taken is counted 78 people by using technique of saturated sampling. The analysis method used is Structural Equation Model (SEM) with Partial Least Square (PLS) approach.

The results of this study indicate that the competence of tax authorities affect taxpayer satisfaction, and the quality of service influence on taxpayer satisfaction.

***Keywords**: Fiskus Competence, Service Quality, Taxpayer Satisfaction.*

I. INTRODUCTION

1.1 Background

State in its context as an organization of power in which there is a mechanism or working order governing a group of people (the people) to do, or act in accordance with the will of the State, in order to comply with the rules that have been made State (Siti Kurnia Rahayu, 2010:2). The main problem faced by almost all governments in Indonesia is the financial problem, explicitly stated in the Constitution of RI Number 11 of 2016, that the National Development of the Unitary State of the Republic of Indonsia aimed at prospering all Indonesians equally and equitably requires a substantial funding sourced from tax revenue. Government as an institution that has the authority in exploring the potential of state revenues in the field of taxation has made various efforts given the importance of the tax function. One effort that has been made is the improvement in terms of quality of human resources, namely fiscal competence and service quality (Ezra Eigita Vigryana, 2016).

An important factor that exists in an organization is human resources. The successful achievement of an organizational goal is from the man who does his work. Competence is one of the requirements that must be possessed by human (Supriyanto, 2006: 331). Good human resources (HR) should have good competence and capacity for knowledge, understanding, ability and better if having special expertise in the field of taxation (Liberti Pandiangan, 2014: 38). In addition to the competence of tax authorities, Taxpayers also expect good service quality from fiskus to be able to meet the needs and desires of the Taxpayer. Taxpayers will give an assessment of the services they get. Quality of service is a dynamic condition associated with products, services, people, processes, and environments that meet or exceed expectations (Tjiptono, 2006: 51). Therefore the author intends to pour it into a thesis with title, Influence of Fiskus Competence And Quality Of Service To Taxpayer Satisfaction.

1.2 The formulation of a problem

Based on the background of problems that have been described above, then the problems that can be formulated are as follows:

1. How much the influence of fiscal competence on taxpayers' satisfaction.
2. How much influence the quality of service to taxpayer satisfaction.

1.3 The purpose of research

Based on the formulation of the above problems, the purpose of this study is to:

1. To find out how much influence the competence of tax authorities to taxpayer satisfaction.
2. To find out how much influence the quality of service to taxpayer satisfaction.

2.1 REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1.1 Review Of Literature

2.1.2 Competence Fiscus

According to Liberti Pandiangan (2014: 38) defines that: "Human Resources Taxation (HR) is any person who works or performs duties in the field of taxation, either directly or indirectly handle taxation for the purposes of taxation yourself (private) and for the purposes of taxation of others. From this understanding, it can be seen that good human resources must have good competence and capacity for knowledge, understanding, ability, and (better yet if have) special expertise in taxation ".

2.1.3 Service Quality

According to Circular Letter No. SE-25 / MK.1 / 2014 states that public services are: "Activities or series of activities in the context of the fulfillment of service needs in accordance with legislation for every citizen and resident of the goods, services and / or administrative services provided by public service providers"

Unlike the disclosed Liberti Pandiangan (2014: 11) that:
"In line with the development of information technology and informatics systems, DGT accommodate and apply it, namely in the form of services in the network (online) or online called e-Tax. The goal is to facilitate and improve taxation services. What is meant by e-Tax is a means of tax service provided by DGT electronically to serve the community ".

2.1.4 Satisfaction Of Taxpayers

According to Atep Adya Barata (2013: 11) states that satisfaction is: "The fit between expectation and the reality of benefits gained, which in this case is reflected by the added value of the goods and or services it buys." According to Ida Zuraida (2011: 17) defines that the Taxpayer is: "Taxpayer is an individual or a body, including paying taxes, tax cutters, and tax collectors, which have taxation rights and obligations in accordance with the provisions of the taxation legislation".

2.1 FRAMEWORK FOR THINKING

2.2.1 The Influence Of Competence Fiscus To The Taxpayer Satisfaction

To improve the quality of service to the community one of the activities undertaken is bureaucratic reform by creating a competent apparatus in the sense of clean, professionalism, responsibility, broad-minded that will increase trust and satisfaction of the community or taxpayers on the performance of tax officials in serving Taxpayers (Liberti Pandiangan, 2013: 68).

2.2.2 The Influence Of Service Quality To The Taxpayers Satisfaction

According to Boediono (2003: 67) states that "the excellent quality of public services is the quality of service services that can provide satisfaction to customers and remain within the limits to meet the standards of service that can be accounted for"

2.2 Hypotheses

Based on the framework that has been disclosed above, the hypothesis that writers can conclude is:

H1: Fiscal Competence affect Taxpayer Satisfaction
H2: Quality of service affect Taxpayer Satisfaction

II. METODELOGI RESEARCH

3.1 Metodelogi Research

According Sugiyono (2012: 2) research methods defined are as follows:

"Research methods are basically a scientific way to get data with a specific purpose and usefulness. Scientific way of this research activity in on scientific traits, that is rational, empirical, and systematic. "

The method used by writer is descriptive and verivikatif method. According Sugiyono (2005: 21) cited Umi Narimawati, et al (2010: 29), descriptive method is defined as follows:

"Descriptive method is a method used to describe or analyze a research result but not used to make wider conclusions".

According to Mansyhuri (2008: 45) cited Umi Narimawati, et al (2010: 29), the verification method is defined as follows:

"The verification method is the method used to examine whether or not it is explained, to test a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life".

3.2 Operational Variable

According to Umi Narimawati, et al. (2010: 31), the operationalization of variables is defined as follows:

"Operationalization of variables is the process of decomposition of research variables sub variables, dimensions, indicators sub variable, and measurement. 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 ".

The hypothesis proposed is tested through the variables to be studied as follows:

1) Independent Variables (X1 and X2)

According Sugiyono (2012: 39), independent variables are defined as follows:

"The independent variable is the variable that influences or the cause of the change or the incidence of dependent variable (bound)".

Variable (X1) in this research is fiscal competence and variable (X2) in this research is service quality.

2) Variable Not Independent / Dependent Variable (Y)

According Sugiyono (2012: 39), the independent variable is defined as follows:

"Related variables are the variables that are influenced or which become due to the independent variables".

Dependent variable (Y) in this research is Taxpayer satisfaction..

3.3 The Source Of Data And Techniques Of Collecting Data

3.3.1 The Source Of Data

Data source is divided into two namely primary data and secondary data. Data source used in this research is primary data. According Sugiyono (2012: 137), the primary data are:

"The primary data source is a data source that directly provides data to the data collector".

Primary data in this study is the result of answers to questionnaires filled by respondents. Respondents from this research are tax officers registered in KPP Pratama Majalaya Bandung.

3.3.2 The Techniques Of Collecting Data

Data collection techniques by the authors to obtain and collect data is by survey method. According Sugiyono (2012: 6), survey method is defined as follows:

"Survey method is used to get data from a certain place that is natural (not artificial), but researchers do treatment in data collection, for example by distributing questionnaires, test, structured interviews.

Data collection techniques conducted by researchers conducted by survey method using questionnaires. According Sugiyono (2014: 142):

"Questionnaire is a data collection technique that is done by giving a set of questions written to the respondent to answer".

Primary data collection in this study through how to spread the questionnaire and conduct interviews directly with the parties related to the research is on the apparatus of taxes registered in the Tax Office Pratama Majalaya Bandung

.

3.4 The Population, Sample, Place and Time Study

According Sugiyono (2014: 80) are:

"Population is a generalization region consisting of: objects / subjects that have certain qualities and characteristics set by the researchers to be studied and then drawn conclusions.

Based on the above understanding then the population in this study are 78 tax officers registered in the Tax Office Pratama Majalaya Bandung.

According Sugiyono (2012: 120) defines the sample as follows:

"The sample is part of the number and characteristics possessed by that population. When the population is large, and researchers are unlikely to study everything in the population, for example due to limited funds, manpower and time, researchers can use samples taken from the population. What is learned from the sample, the conclusion will be applicable to the population. For that sample taken from the population must be truly representative (representing) ".

Based on the above explanation, then the sample in this study is Tax Apparatus in KPP Pratama Majalaya Bandung. Sampling technique in this research using Non Probability technique that is saturated sample or often called total sampling. Suharsimi Arikunto (2013: 174) says that if the study population is less than 100, then the sample is taken from the entire population.

According Sugiyono (2013: 124) saturated sample is a technique of determining the sample by taking all members of the population as a sample. So, the sample in this study is all tax apparatus in Tax Office Pratama Majalaya Bandung, amounting to 78 people.

3.5 The Method Of Data Collection

Data collection methods by the authors to obtain and collect data are using survey methods. According Sugiyono (2012: 6) survey method is defined as a survey method used to obtain data from a certain place that is natural, but researchers do treatment in data collection, for example by distributing questionnaires, tests, interviews structured

.

3.6 The Method Of Testing Data

In the case of data obtained from respondents in the form of questionnaires, then the quality test is required. To test the quality of data on this primary data, the researchers used the test of vadility and reliability.

3.7 The Method Of Analysis Data

After the data collected the authors do an analysis of data that has been described by using descriptive and verification methods.

1. Descriptive Data Analysis

According to Sugiyono (2010: 44) descriptive research method (qualitative) was conducted intensively, researchers participated long in the field, taking careful note what happened, doing reflective analysis of various documents found in the field, and make a detailed research report . The data obtained are then analyzed to obtain a conclusion. The steps taken in analyzing the data for descriptive research method according to Umi Narimawati, et al. (2010: 41) are as follows:

1) Each indicator assessed by the respondent, classified into five alternative answers using an ordinal scale that describes the answer ratings.

2) Calculated total score of each variable / subvariabel = total score of all indicator variables for all respondents.

3) Calculated score of each variable / subvariabel = the average of the total score.

4) To describe the respondent's answer, also used descriptive statistics such as frequency distribution and display in the form of tables or graphs.

To answer the description of each of these research variables, we use the following criteria for assessment criteria

$$Skor\ Total = \frac{Skor\ Aktual}{Skor\ Ideal} x\ 100\%$$

2. Analysis of Verivative Data

According Sugiyono (2010: 8) that the verification analysis (quantitative) is a research method based on the philosophy of positivism, used to examine the population or a particular sample, data collection using research instruments, quantitative / statistical data analysis, with the aim to test the hypothesis has been established.

Verifikatif analysis in this study using a statistical tool that is tested by the equation of variance-based structuran or better known by the name of Partial Least Square (PLS) using Smart PLS 2.0 software. According to Imam Ghozali (2016: 417) the method of Partial Least Square (PLS) is described as a model of a variance-based structuring equation (PLS) capable of describing latent variables (measurable directly) and measured using indicators (variable manifest).

According to Imam Ghozali (2016: 419) Partial Least Square (PLS) is defined as a powerful analytical method because it does not assume data to be by a certain scale measurement, the number of small samples. The purpose of Partial Least Square (PLS) is to help researchers to get the value of latent variables for prediction purposes.

3.8 Hypothesis Testing

According Suharyadi and Purwanto S.K. (2011: 112), hypothesis testing is defined as follows: "Hypothesis testing is a procedure based on sample evidence used to determine whether the hypothesis is a reasonable statement and therefore not rejected, or the hypothesis is unnatural and should therefore be rejected".

III. THE RESULTS OF RESEARCH AND DISCUSSION

4.1 The Result Of Research

The researcher will describe the result of research related to Fiscal Competence and Quality of Tax Service to Taxpayer Satisfaction that is with main data source in the form of questionnaires distributed to 78 respondents of Tax Apparatus registered in KPP Pratama Majalaya Bandung..

4.1.1 Hasil Analisi dan Unit Observasi

4.1.1.1 The Test Result Of The Validity

Result of validity test for 19 statements representing variable of Fiskus Competence, Quality of Tax Service and Taxpayer Satisfaction have bigger value from critical point that have been determined (0,3) so that all statement is valid with good and acceptable criteria.

4.1.1.2 The Test Result Of The Reliability

Reliability test results obtained are the three values of reliability coefficient is equal greater than 0.7 and included in good criteria so that the measuring instruments used are stated reliable.

4.1.2 Analysis Descriptive

4.1.2.1 Analysis Descriptive Of Competence Fiscus (X_1)

Based on the test results, it is known that the score percentage value of the fiskus competence variable is 1560 (62.37%) between intervals> 43.75% - 62.5%. Thus it can be concluded that the variable competence of tax authorities at the Tax Office Pratama Majalaya Bandung is in the bad category.

4.1.2.2 Analysis Descriptive Of Service Quality (X_2)

Based on the test results, it is known that the score percentage value of service quality variable is 2496 (64.58%) between 62,5% - 81,25%. Thus it can be concluded that the variable quality of service at the Tax Office Pratama Majalaya Bandung is in the high category.

4.1.2.3 Analysis Descriptive Of Taxpayers Satisfaction (Y)

Based on the test results known value of percentage score of taxpayer satisfaction variable of 1872 (61%) is between the interval 43.75% - 62.5%. Thus it can be concluded that the taxpayer satisfaction variable at the Tax Office Pratama Majalaya Bandung is in the low category.

4.1.3 Analysis Verifikatif

Verifikatif analysis is used to test the hypothesis based on the results of statistical calculations. The proposed conceptual hypothesis is assumed to be the influence of fiscal competence and service quality to taxpayer's satisfaction. The statistical method used to test the conceptual hypothesis is Structural Equation Modeling (SEM) through Partial Least Square (PLS) approach.

In this research, there are 13 manifest variables and 3 latent variables namely Fiscal Competence (X1) measured by 4 manifest variables, service quality (X2) as measured by 5 manifest variables and taxpayer satisfaction (Y) with 4 manifest variables.

4.1.3.1 *Outer Model*

The measurement model test (outer model) is used to determine the specification of the relationship between the latent variable and its manifest variable. These tests include convergent validity, discriminant validity.

a) Convergent Validity

Convergent Validity is related to the principle that indicators of a construct should be highly correlated. Based on the results of testing using SmartPLS software, the results obtained that the value of outer loading for each indicator of fiscal competence and quality of service to taxpayer satisfaction has a value> 0.7 which means that all indicators are stated to have good validity in explaining latent variables.

b) Discriminant Validity

Discriminant Validity can be seen from the measurement of cross-loading factor with the construct and comparison of AVE roots with correlation of latent variables. If the construct correlation with the measurement principal (each indicator) is greater than the size of the other construct, the latent construct predicts the indicator better than the other construct (Yamin, 2009: 222).

4.1.3.2 *Inner Model*

The test of structural model (inner model) can be seen from R-Square value for each endogenous variable as predictor strength of structural model. Changes in R-Square values can be used to explain the effect of certain exogenous latent variables on endogenous latent variables.

4.1.3.3 *Goodness of Fit (GoF*)

GoF is a single measure used to validate the combined performance between the measurement model and the structural model derived from the average value of communality multiplied by the mean value of R-square (Vinzi, et al, 2010 in Uce Indahyanti, 2013).

It is known that the value of Goodness of Fit (GoF) obtained from the multiplication of the value of communality and R-square of 0.6194. GoF value of 0.436 according to Uce Indahyanti, 2013 is classified as substantial or high, so it can be concluded that the fitness model of goodness of fit model is already high.

4.1.4 Hypothesis

4.1.4.1 The Influence Of Competence Fiscus To The Taxpayers Satisfaction

Based on the above table, the tstatistics value for the X1 variable is 3.406. The value is greater than 1.99 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H0 is rejected and accept Ha, meaning that the competence of tax proved influential to taxpayer satisfaction with the influence contribution of 32.76%.

4.1.4.2 The Influence Of Service Quality To The Taxpayers Satisfaction

Based on the above table, the tstatistic value for the X2 variable is 5.244. Value is greater than 1.99 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H0 rejected and received Ha, means that the quality of service proved to affect taxpayer satisfaction with the contribution of influence of 45.08%.

4.2 DISCUSSION

4.2.1 Analysis The Incluence Of Competence Fiscus To The Taxpayer Satisfaction

The result of hypothesis testing shows significant model, which means that the competence of tax officer affect the satisfaction of Taxpayer. The influence of fiscal competence on taxpayer satisfaction contributes 32.76% to Taxpayers' satisfaction, this means there is still a gap of 67.24%. The phenomenon that occurs in the field is a Taxpayer who made the appeal because he was not satisfied with the tax calculation error that should be paid.

Measurement of competency variable of fiskus is done by using 3 indicators, that is knowledge, skill and attitude or behavior. In accordance with what the researchers found in the field through knowledge indicators with the percentage of 58.65% can be interpreted in the bad category, and there is still a gap of 41.35%. This indicates that there is still a weakness in knowledge, because it is categorized as bad (58.65%) is at interval 43.75% - 62.2%.

4.2.2 Analysis The Influence Of Service Quality To The Taxpayers Satisfaction

The result of hypothesis testing shows significant model, which means that service quality influence to taxpayers' satisfaction. The influence of service quality on taxpayer satisfaction contributes 45.08% to Taxpayers' satisfaction, this means there is still a gap of 54.92%. The phenomenon that occurred in the field is still the existence of Taxpayers who complain about the services provided by the tax authorities.

The measurement of service quality variable is done by using 5 indicators, namely tangible, reliability, responsiveness, assurance and empathy. In accordance with what the researchers found in the field through the indicator reliability with a percentage of 58.65% can be interpreted in the bad category, and there is still a gap of 41.35%. This shows the weakness in the reliability, because categorized bad (58.65%) is at intervals 43.75% - 62.2%.

IV. THE CONCLUSION AND ADVICE

5.1 The Conclusion

From the results of research on fiscal competence and service quality to taxpayer satisfaction, the authors can draw the following conclusions:

1. Fiscal competence affects the satisfaction of taxpayers marked positive, this means there is a relationship between fiscal Competence affect taxpayer satisfaction. Where the increased competence of tax authorities will be followed by increasing taxpayer satisfaction. From the results of partial testing can be concluded that the variable competence of tax authorities affect taxpayer satisfaction and have a positive influence influence.
2. Quality of service affect the satisfaction of taxpayers marked positive, this means there is a relationship between service quality influence on taxpayer satisfaction. Where the increasing quality of service will be followed by increasing taxpayer satisfaction. From the results of partial testing can be concluded that the variable quality of service influence on taxpayer satisfaction has contributed a positive influence.

5.2 The Advice

5.2.1 Saran Praktis

a. Tax office

Fiskus who served in the KPP can be said to be competent and in accordance with the field of work. However, the improvement of knowledge possessed by the existing tax authorities in the KPP should continue. For example, by attending trainings or courses to improve the ability of the fiskus. Such training is used so that the fiscal is more responsive in completing the assigned work and the fiscal can be quickly and precisely in overcoming the obstacles that occur when working.

b. Taxpayer

KPP has provided good service to Taxpayers. Fiskus should be able to improve the quality of services provided, by always providing an evaluation related to the provision of services in accordance with the expectations of the Taxpayer.

5.2.2 Saran Akademis

1. Development of Science

The results of this research have been conducted, can be useful information for the development of science, especially in the field of taxation accounting and can add insight and deepen the knowledge, especially related to the influence of competence and quality of service to taxpayer satisfaction.

2. Further Researcher

It is suggested that subsequent researchers can provide more empirical evidence from the concept that has been studied that the taxpayer's satisfaction is influenced by the competence of tax and service quality. In addition the next researcher is expected to conduct the same research, by adding indicators, the same method but the unit of analysis, the population and the different samples in order to obtain conclusions that support and strengthen the theories and concepts that have been built previously, both by researchers and previous researchers .

DAFTAR PUSTAKA

I. Dari Buku:

Atwi Suparman. 2015. *Desain Instruksional*. Jakarta: PAU-Dirjen Dikti, Depdikbud.

Atep Adya Barata. 2013. Prosedur Penelitian Suatu Pendekatan Praktik. Cetakan kelimabelas. Jakarta: Rineka Cipta

Boediono, B. 2003. *Pelayanan Prima Perpajakan*. Rineka Cipta: Jakarta.

Daryanto dan Ismanto Setyobudi. 2014. *Konsumen dan Pelayanan Prima*. Yogyakarta: Gava Media.

Devano Sony dan Siti Kurnia Rahayu. 2006. *Perpajakan Konsep, Teori dan Isu*. Jakarta: Kencana Prenada Media Group.

Ghozali Imam. 2012. *Aplikasi Analisis Mulitvariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.

Happy Susanto. 2008. *Hak-hak Konsumen Jika Dirugikan*. Jakarta: Visimedia Pustaka.

Hessel Nogi S. Tangkilisan. 2005. Manajemen Publik. Jakarta: Grasindo

Ida Zuraida L. Y dan Harisih Advianto. 2011. Penagihan Pajak, Pajak Pusat dan Pajak Daerah. Bogor: Ghalia Indonesia.

Indrawati. 2015. *Metode Penelitian Manajemen dan Bisnis Konvergensi. Teknologi dan Informasi.* Bandung: Refika Aditama.

Juli Ratnawati dan Retno Indah Hernawati. 2015. Dasar-dasar Perpajakan. Yogyakarta: Deepublish.

Kolter, Philip dan A. B Susanto. 2005. Manajemen Pemasaran. *Cetakan kesebelas*. Jakarta: PT. Indeks.

Kotler, Philip and Gary Armstrong. 2012. *Prinsip-prinsip pemasaran* edisi 12. Jilid 1. Jakarta: Erlangga

Liberti pandiangan. 2014. Administrasi Perpajakan: p*edoman praktis bagi wajib pajak di Indonesia*. Jakarta: Erlangga.

Lupiyoadi, Rambat. 2014. *Manajemen Pemasaran Jasa Edisi Ketiga*. Jakarta: Salemba Empat.

Lupiyoadi, Rambat dan A. Hamdani. 2008. *Manajemen Pemasaran Jasa Edisi Kedua.* . Jakarta: Salemba Empat.

Mardiasmo. 2013. Perpajakan: Edisi Revisi. Yogyakarta: Andi.

Mulyatiningsih. 2012. *Metode Penelitian Terapan Bidang Pendidikan.* Bandung: Alfabeta.

Parulian Hutapea dan Nurianna Thoha. 2008. KOMPETENSI plus*. Teori, desain, kasus dan penerapan untuk HR serta organisasi yang dinamis.* Jakarta: Gramedia Pustaka Utama.

Riduwan. 2012. *Metode & Teknik Menyusun Proposal Penelitian*. Bandung: Alfabeta

Siti Kurnia Rahayu. 2010. *Perpajakan Indonesia*. Yogyakarta: Graha Ilmu.

Sugiyono. 2011. *Statistika Untuk Penelitian*. Alfabeta : Bandung.

Sugiyono. 2012. *Metode Penelitian Bisnis*. Bandung: Alfabeta.

Sujarweni, V dan Endrayanto, P. 2012. *Statistika Penelitian*. Yogyakarta: Graha Ilmu.

Sujarweni, V. 2015. *Metodologi Penelitian Bisnis dan Ekonomi*. Yogyakarta: Pustaka Batu Perss.

Supriyanto. 2006. "*Meningkatkan Eksistensi IPI dalam Mengembangkan Profesionalisme Pustakawan*". Jakarta: Ikatan Pustakawan Indonesia Pengurus Daerah DKI Jakarta.

Tjiptono, Fandy. 2004. *Manajemen Jasa*. Bandung: Alfabeta

Tjiptono, Fandy. 2006. *Strategi Pemasaran*, Edisi Kedua, Penerbit Andi : Yogyakarta.

Ulber Silalahi. 2012. *Metode Penelitian Sosial.* Bandung: Refika Aditama.

Uma Sekaran. 2006. *Metodologi Penelitian untuk Bisnis*, Edisi 4, Buku 1, Jakarta: Salemba Empat.

Uma Sekaran. 2010. *Metodologi Penelitian untuk Bisnis*, Edisi 4, Buku 2, Jakarta: Salemba Empat.

Umar Husein. 2013. *Metode Penelitian untuk Skripsi dan Tesis*. Jakarta: Rajawali.

II. Dari Web:

Achmad Dwi Afriyadi. 2016. Pelayanan Tak Maksimal Wajib Pajak Bolak-balik Ke Kantor Pajak. http://bisnis.liputan6.com/read/2610574/pelayanan-tak- maksimal-wajib-pajak-bolak-balik-ke-kantor-pajak.

Ahmad Rudi Hartono. 2014. *Banyak Masyarakat Indonesia Tak Jujur Saat Laporkan pajak.*

http://www.merdeka.com/uang/banyak-masyarakat-indonesia-tak-jujur- saat-laporkan-pajak.html.

Erviana, Okky. 2013. Pengaruh Kualitas Pelayanan dan Kepercayaan Terhadap Kepuasan Pasien Rawat Inap Di RSUD Dr. Soewondo Kendal. Skripsi. Semarang: Universitas Negeri Semarang.

Ezra Eigita Vigryana, Mochammad Djudi Mukhzam dan Ika Ruhana. 2016. Pengaruh Kompetensi Fiskus Dan Kualitas Pelayanan Terhadap Kepuasan Wajib Pajak (Studi pada Wajib Pajak yang Terdaftar di Kantor Pelayanan Pajak Pratama Malang Utara. Jurnal Perpajakan (Jejak)| Vol. 9 No. 1.

Indra Pahala , Nuramalia Hasanah dan Intan Purnama Sari. 2014. *Pengaruh Kompetensi Pegawai Pajak Dan Kualitas Pelayanan Pajak Terhadap Kepuasan Wajib Pajak* Pada Kantor Pelayanan Pajak Pratama Jakarta Koja. Laporan Penelitian Fakultas Ekonomi Universitas Negeri Jakarta.

Kharisma Aulia Aditya. 2015. Kasus penyelewengan pajak oleh Dhana Widyatmika.

https://kharismaauliaaditya.wordpress.com/2014/11/07/makalah-kasus- penyelewengan-pajak-oleh-dhana-widyatmika/

Kompasiana.com. *Kegagalan pencapaian target penerimaan pajak*. 2016. http://www.kompasiana.com/sunshines/kegagalan-pencapaian-target-penerimaan-pajak-mengancam-nawacita_56e665a5ad9273e60f5724fd

Keputusan Direktorat Jendral Pajak Nomor KEP-178/PJ/2004 Tahun 2004.

Peraturan Menteri Keuangan 79/PMK.01/2005: *Account Representative* Pada Kantor Pelayanan Pajak.

Safyra Primadhita. 2016. *Tax Amnesty* Bukti Lalai Fiskus Tagih Pajak. http://www.cnnindonesia.com/ekonomi/20161109100748-78171395/sri mulyani -tax-amnesty-bukti-fiskus-lalai-tagih-pajak/

Siti Nur Azzura. 2016. Layanan Buruk, Pengaduan Masalah Perpajakan Capai 196 Kasus. https://www.merdeka.com/uang/layanan-buruk-pengaduan-masalah -perpajakan-capai-196-kasus.html.

Sugiyono. 2012. *Metode Penelitian Bisnis.* Bandung: Alfabeta.

Surat Edaran Nomor SE-25/MK.1/2014 Tentang Kualitas Pelayanan Publik Di Lingkungan Kementerian Keuangan.

Undang-undang Republik Indonesia Nomor 11 Tahun 2016. Tentang Pemungutan Pajak.

Wibowo, Ari Susanto. 2013. Pengaruh Harga, Kualitas Pelayanan dan Nilai Pelanggan terhadap Kepuasan Konsumen pada Rumah Makan di Kota Purwokerto. Skripsi. Semarang: Universitas Negeri Semarang.

Wulan Sepvita Sari. 2015. Pengaruh Kualitas Pelayanan Sistem Elektronik Perpajakan dan Kompetensi Pegawai Pajak Terhadap Kepuasan Wajib Pajak Orang Pribadi (Studi Pada Wajib Pajak Orang Pribadi Yang Terdaftar Di Kantor Pelayanan Pajak Pratama Denpasar Timur).

DAFTAR TABEL DAN GAMBAR

Tabel 4.11
Persentase Skor Jawaban Responden Mengenai Variabel Kompetensi Fiskus

No	Indikator	Skor		%	Kriteria
		Aktual	Ideal		
1	Pengetahuan	370	624	58,65	Buruk
2	Keterampilan	420	624	67,31	Baik
3	Skap atau perilaku	183	312	58,65	Buruk
Total		**973**	**1560**	62,37	Buruk

Sumber: Hasil Pengolahan SPSS, 2017

Tabel 4.17
Persentase Skor Jawaban Responden Mengenai Variabel Kualitas Pelayanan

No	Indikator	Skor		%	Kriteria
		Aktual	Ideal		
1	*Tangible*	419	624	67,15	Tinggi
2	*Reliability*	366	624	58,65	Rendah
3	*Responsiveness*	191	312	61,22	Rendah
4	*Assurance*	417	624	66,83	Tinggi
5	*Empaty*	219	312	70,19	Tinggi
Total		**1612**	**2496**	64,58	Tinggi

Sumber: Hasil Pengolahan SPSS, 2017

Tabel 4.35
Persentase Skor Jawaban Responden Mengenai Variabel Kepuasan Wajib Pajak

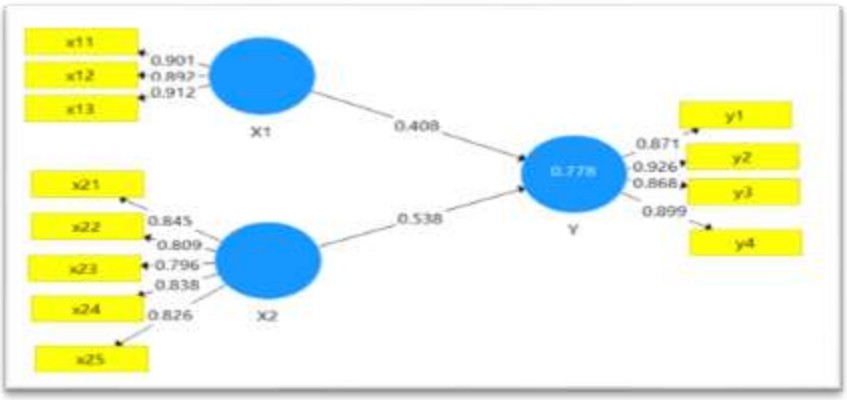
No	Indikator	Skor		%	Kriteria
		Aktual	Ideal		
1	Isi	329	624	52,72	Rendah
2	Akurasi	415	624	66,51	Tinggi
3	Kemudahan	201	312	64,42	Tinggi
4	ketepatan waktu	197	312	63,14	Tinggi
Total		1142	1872	61,00	Rendah

Sumber: Hasil Pengolahan SPSS, 2017

Tabel 4.36
Loading Factor

Indikator	Kompetensi fiskus X1	Kualitas pelayanan X2	Kepuasanwajib pajak *Y*
X1.1	0,901		
X1.2	0,892		
X1.3	0,912		
X2.1		0,845	
X2.2		0,809	
X2.3		0,796	
X2.4		0,838	
X.2.5		0,826	
Y1.1			0,871
Y1.2			0,926
Y1.3			0,868
Y1.4			0,899

Sumber: Data diolah menggunakan *software* Smart PLS



Gambar 4.5
Diagram Jalur Model Lengkap