THE SATISFACTION OF TAXPAYERS WHO ARE AFFECTED BY THE APPLICATION OF E-SPT AND THE QUALITY OF SERVICE TAX (Survey in KPP Pratama Madya Bandung)

Ananda Balqis – 2111 3075
Supervisor
Dr. Sri Dewi Anggadini, SE., M. Si., Ak., CA

Accounting Study Program, Faculty Of Economics And Business
Computer University Indonesia
201 7

Email: anandabalqis80@gmail.com

ABSTRACT

This research was conducted at the Tax Services Office Associate Bandung i.e. one of the institutions engaged in the field of taxation. The purpose of this research is to know the satisfaction of Taxpayers affected by the application of E-SPT VAT and the quality of Service Tax in the tax services office Associate.

The methods used in this research is descriptive and verifikatif methods. To be used to know the satisfaction of Taxpayers affected by the application of E-SPT VAT and Tax service quality testing statistics. The test statistic used is calculation of Spearman Rank correlation coefficient determination, test a hypothesis, test validity, reliability test.

The results of this research show that the application of e-SPT VAT effect significantly to implementing the satisfaction of Taxpayers. Quality of Service Tax tax effect significantly to implementing the satisfaction of Taxpayers.

Keywords: e-SPT VAT, Tax service quality, satisfaction of Taxpayers

I Introduction

1.1 Background

Changes in the tax administration system in terms of the management is very important and *constructive* to meet the demands of various parties as stakeholders against tax (Siti Rahayu, the gift of 2009:109). Modernization of taxation that was done is part of the tax reform in *comprehensive* as one of three principal areas directly touch the pillar taxation (Siti Rahayu,2009 Gifts: 109). Through the modernization of the administration of taxation, expected to awaken the pillars of tax management firm as a fundamentally good country acceptance and sustainability (Siti Rahayu,2009 Gifts: 109)

The satisfaction of taxpayers is very important in shaping a positive Outlook to the tax authorities, beginning with the existence of satisfaction, then the taxpayer cannot feel aggrieved when paying taxes will be willing to pay taxes (Senses Reward, 2014). The satisfaction of taxpayers will also help in reducing the *tax evasion* that is often performed by the taxpayer, when they already feel satisfied by itself would be more obedient taxpayers to pay taxes (Senses Reward, 2014).

Basically the satisfaction of taxpayers is very important in shaping a positive Outlook to the tax authorities (Senses Reward, 2013). It starts with the satisfaction, then the taxpayer cannot feel aggrieved when paying taxes. Also expected in the presence of the satisfaction, taxpayers will voluntarily to pay taxes (Senses Reward, 2013). The satisfaction of taxpayers will also help in reducing tax avoidance or *tax evation* are often carried out by taxpayers (Senses Reward, 2013). When they are satisfied, by itself would be more obedient taxpayers to pay taxes. In doing so, the acceptance of a State that comes from tax sectors could be further improved (Senses Reward dkk, 2013)

Letter of Notification (SPT) is the document of yan became the tool of cooperation between taxpayers and the tax administration, which contains the necessary data to establish the appropriate amount of tax owed (Siti Rahayu 2013:171 Gifts). In principle SUCH AS required by the taxpayer, because mandatory pajaklah who knows about transactions and activities related to taxes (Siti Rahayu 2013:171 Gifts). If you don't

understand, due to the complexity of regulations then it can help by tax practitioners (tax consulting services) (gift of Siti Rahayu 2013:171).

The notice is a means of taxpayers to report and account for the calculation of the amount of tax and payment (Siti Rahayu 2010:171 Gifts). The notice is set based on the regulation of the Minister of Finance (Siti Rahayu 2010:171 Gifts). To assist taxpayers in filing eases the SPT (the notice), the Directorate General of taxes (Tax Department) conducts the modernization in the field of taxation in the form of *e-filing* (Siti Rahayu 2010:171 Gifts). Directorate General of Tax regulation Number PER-47/PJ/2008 about the procedures for submission of the notice electronically through one or more Application Service Provider (ASP) that were slighted by the Directorate General of taxes.

The modernization of the administration of taxation done by NOOBS UNITED as a form of service quality improvement of taxation against the taxpayer one developing reporting tax payable by using SPT electronic (e-SPT) (Liberti Pandiangan 2008:35) payable through tax reporting SPT manual votes still insufficient, especially for taxpayers who make transactions big enough should attach documents *(hardcopy)* in large enough quantities to the Tax Services Office (KPP), while the data recording process takes long enough so that SUCH reporting be delayed and late fines as well as cause. Moreover, it can occur errors *(human error)* in the process of recording data manually reset by fiskus (Liberti Pandiangan 2008:35).

In carrying out the administration of taxation, a taxpayer must carry out the procedure of taxation which consists of charging charging VAT, SUCH AS the notice period for value added Tax or commonly referred to as e-SPT VAT is wrong one administration of taxation VAT which should be implemented in the right way that is fast, precise and accurate, After charging is done correctly according to the taxpayers and compliance with tax laws, then e-SPT VAT must be reported to the appropriate Tax Services Office taxpayer places listed, in order that the KPP can perform data recording process e-SPT VAT has been reported, after having recorded on computer data, the KPP submitted to the Directorate General of Taxes in computerization, such a system is a system of taxation administration manual (Liberti Pandiangan, 2008:40).

Quality of service is an attitude or a global consideration of a Ministry of Finance (Burhanudin, 2009). That quality of service is the comparison between the expectations of the customer wants with their assessment against the actual performance of seatu service providers (Burhanudin, 2009).

1.2 Problem Identification

1 There are still many taxpayers who refused to pay taxes because of the ketidakpuasa of the community in terms of services and mechanisms are still elusive by the taxpayers themselves.
2 Constraints against the application of e-SPT because of the new program, in which the error occurs frequently and cause dissatisfaction in service to taxpayers.
3 Tax officers are still less could provide good quality to taxpayers about the facilities provided by the tax services office.

1.3 Formulation Of The Problem

1 How big is the influence of the application of e-SPT VAT towards the satisfaction of taxpayers in Tax Services Office Associate.
2 How big is the influence of the quality of service tax against the satisfaction of taxpayers in Tax Services Office Associate.

1.4 The intent and purpose of the research

1.4.1 Intent Research

The intention of this research is to know and test a prediction statement linking *indepenndent variable* against *the dependent variable* (Kothari, 2008) , that is know and test the satisfaction of taxpayers affected by the application of e-SPT VAT and tax service quality.

1.4.2 Research Objectives

1 To find out how big the influence of the application of e-SPT VAT towards the satisfaction of taxpayers in Tax Services Office Associate.
2 Find out how big the influence of quality of service tax against the satisfaction of taxpayers in Tax Services Office Associate.

1.5 Usability Research

1.5.1 Practical Usability

1 For Authors

This study was made of the means to increase the knowledge, insight and understanding for authors regarding the description of the factors that influence satisfaction wajib taxes, as well as to know the theory that deployment has been obtained on the bench per lecture an with that occurs in the field.

2 **For Agencies**

The results of this research are expected to be used as a reference for the company, so it can help the company un tuk increase tax revenues and can contribute research in assessing and evaluating the system that is running in order to refine, maintain and develop practices that are considered to have been adequate.

2.1.1 Academic Kegunan

1 For The Development Of Science

This research is expected to benefit the development of science and can contribute thought and expand knowledge especially concerning the role of the taxpayer satisfaction.

2 For The Next Researcher

Can be used as a basis for research in the study of its kind and can be used as a source of reading that adds a new discourse as references.

II Review Of The Literature, Thought, And The Framework Hypothesis

2.1 literature review

2.1.1 definition of SPT

According to Siti Rahayu (2013:171) the gift notification letter (SPT) is as follows:

"Is a document that facilitates cooperation between taxpayers and the tax administration, which contains the necessary data to establish the appropriate amount of tax owed. In principle SUCH AS required by the taxpayer, because mandatory pajaklah who knows about transactions and activities related to taxes. If you don't understand, due to the complexity of regulations then it can help by tax practitioners (tax consulting services) ".

2.1.1.1 the definition of value added tax (VAT)

According to Siti Rahayu and gift of Ely Suhayati (2010:231) value added tax is as follows:

"Tax imposed against the value-added (*value adde*) arising due to the factors of production at each company's line in set up, produces, distributes, and trade goods or giving of peayanan services to paran consumers ".

2.1.1.2 Definitions E-ESPT VAT

According to Liberti Pandiangan (2008:37) definitions of e-SPT VAT is sebai follows:

"The VAT Period in the form of SUCH applications is the facilities of the Directorate General of taxes (X_ROBINFAN_X) Taxable to entrepreneurs who are used to record, maintain data, generate data and print the time SPT VAT".

Meanwhile, according to the Directorate General of taxes (X_ROBINFAN_X) (2010) penngertian e-SPT VAT is the application of taxation to assist the taxpayer in reporting the calculation and payment of taxes owed to VAT in accordance with the provisions of the legislation that applies.

2.1.1.3 Indicator E-SPT VAT

According to Liberti Pandiangan (2008:37) there is an indicator variable as follows:

"1. The recording of data along with their attachments, SUCH AS providing facilities SUCH AS data recording and its attachments, and performs calculations automatically at the time of the recording as well as attachments and data synchronization SUCH AS parent.

2. Recording data SUCH AS attachments along with the Correction, which provides facilities to do recording SPT Pemebetulan.

3. *User profiles*, which have the ability to set up the profile of each user in accordance with his responsibilities.

4. Maintain the data on taxpayers opposed the transaction, which has facilities for recording and maintaining data of taxpayers opposed to transactions.

5. Import the data attachment, which has the ability to import the data of a particular format with a Tax Invoice, which dhasilkan by a system that used Taxpayer or Tax Invoice data hasilekspor from other e-SPT system.

6. *Generate* data *digital* SPT, which has facilities to produce digital data SUCH AS who will be assigned to your floppy disk or in the form of KPP submitted in *online* through facilities provided X_ROBINFAN_X; and

7. Print SPT, which has the ability to print the good parent stem SPT SPT VAT or SPT PPnBM parent ".

2.1.2 definition of quality of Service Tax

Quality of service tax is an effort the fulfillment of the needs and desires of the taxpayers as well as the precision of delivery in offset expectations of taxpayers. Quality of service tax is knowable by way of comparing the perceptions the taxpayer upon real service they receive or get with a real service they expect or want it to be against the attributes of service on any Tax Service Office (KPP).

According to Siti Rahayu Gifts (2010:134) States that:

"The tax Ministry in increasing compliance which the Ministry tax as a public service".

2.1.2.1 Indicators quality of Service Tax

Quality of service indicators according to Fitzsimmons in Lena Ellitan (2009:119):

1. Dependability *(Reliability)*

   Reliability , or reliability that is the company's ability to provide appropriate service promised to accurately and reliably.
2. Responsiveness *(Responsivenees)*
   Responsiveness , or ketanggapan which is a willingness to help and provide fast service and directly to customers, with delivery information.
3. Proof of Physical *(Tangible)*
   Tangibles , or physical evidence, namely the ability of the company to the notice of the shows in the external. Does it mean that the appearance and abilities of physical facilities and infrastructure companies and the State of the surrounding environment was real evidence and service provided.
4. Guarantees *(Assurance)*
   Assurance, or warranty that is covering the knowledge, ability, civility and reliable properties owned by the staff.
5. Empathy *(Emphaty)*
   Emphaty, or empathy that is covering the ease in making relationships, good communication, attention and understanding customers ' needs ".

2.1.3 Definsisi Taxpayer Satisfaction

According to Fandy Tjiptono **(**2008:24) explained the satisfaction or customer dissatisfaction is as follows:

"Customer Response towards the evaluation of rendering (*disconfirmation*) perceived between the previous expectation (or other performance norms) and the actual performance of the perceived product after use".

According to Insap Santoso (2009:78) the satisfaction of users is as follows:

"User satisfaction system refers to a situation where users feel satisfied after using the system due to the ease which is owned by the system. In other words, the more the users liked a system in their implementation were satisfied with the system in question ".

The second of the above definition, then it can be concluded that the level of satisfaction is one of the concept of satisfaction was a response to the perceived user evaluations of a facility or a service, where results between expectations and perceived different. Facilities services is one of the alah kebutuhankansumen fulfillment (taxpayers) as a user of a product or service that is carried out by companies or agencies.

2.1.3.1 Taxpayer Satisfaction Indicators

As for the the satisfaction indicator is often used in determining a satisfaction that is according to Istianingsih (2008:5) dai 5 components namely:

1. *Content*, is the content of the *software* itself how a form or an *interface* in the program serves the content of things that will be further processed by the system.
2. *Accuracy*, is the accuracy of the information that has been processed further by the system both in the calculation and display precision of data that exist in the system.
3. *the Format,* the format or the form of the data in the system are presented in a form that is intelligible or useful for users and jelasa to be understood.
4. *Ease of use*, it is easy for users of information systems and the information whether the system *user friendly interface* or has a friendly and comprehensible to users.
5. *Timeliness*is timeliness, or needed information that has been processed in the system there in times of need and has the concept of *up to date* or always adjust over time walk ".

2.2 framework for Thinking

2.2.1 application of Influence E-SPT VAT Towards the satisfaction of Taxpayers

According to the Pandingan Liberti (2008:37) States that:

"*e*-SPT SPT Time period for VAT is the VAT in the form of application programs that are of X_ROBINFAN_X Taxable to entrepreneurs who are used to record, maintain data, generate data and print the time SPT VAT".

From the definition of take the conclusion that e-SPT Period VAT is a tax obligation fulfillment facility for Employers taxable, which is used to record the data maintains data and print the VAT period SPT.

Pernelitian previously done Rizki Africa (2015) and Veronika Sitompul (2010) States that the application of e-SPT VAT significantly impact user taxpayer satisfaction e-SPT VAT.

2.2.2 influence of quality of Service Tax Against the satisfaction of Taxpayers

According to Boediono (2003:67), stating that in simple terms it can be concluded that:

> "Excellent service Quality is the quality of the services that can provide our satisfaction to the customer and remain within the standards of service that can be accounted for".

According to Zaithaml and Bitner (2004:75), stating that:

> "Customer satisfaction is influenced by quality of service, product quality, price, situation and personal factors factors/individual customers".

The above statement is backed up by research Subki Abdul Kodir (2008) the results of his research suggests:

> "The results of this research show that the independent variable tax apparatus service individually affects the dependent variable is significantly to the satisfaction of the taxpayer".

Then Research the senses Reward (2014) States tax service quality positive and significant effect against the satisfaction of taxpayers. This indicates that the higher quality of service tax, it will be increasingly higher satisfaction of taxpayers on the KPP Pratama Koja, Jakarta.

2.3 the hypothesis

In a research hypothesis is indispensable in a study to be used as a decision making. According to Sugiyono (2015:114) a research hypothesis is:

> "While the Answer against the formulation of research problem research problem formulation which has been expressed in the form of a statement sentence".

Based on the background and Foundation of the theory has been presented then the hypothesis that can be formulated as follows:

H1: the application of e-SPT terhdap influential VAT Taxpayer Satisfaction

H2: Tax effect on service quality satisfaction of Taxpayers

III Research Methods

3.1 Research Methods

Research methods according to Sugiyono (2013:2) research methods were as follows:

"Research methods 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 usefulness ".

P engertian verifikatif method according to Sugiyono (2012:8) is defined as follows:

"Research conducted against specific populations or samples in order to test the hypothesis that has been established".

Sugiyono (2010) define quantitative research methods are as follows:

"Quantitative Method is a scientific approach that looked at a reality that can be classified, concrete, observable and measurable, the nature of the causal relationships from where his research data in the form of figures and its analysis using Statistics ".

3.2 Oprasionalisasi Variable

Operasionalisasi is required to determine the type of indicator, as well as the scale of the bound variables in the study. As for the bound variables used in this study are:

a. Free Variables or *Independent* (the variables X_1 and X_2)

Understanding the free variables according to Sugiyono (2015:61) is as follows:

"The variables that affect pseudo-Greek morphs into a or the dependent variable incidence (tied)".

So the free variables can be inferred or independent variable is the variable that affects something in this case is another variable and be cause the dependent variable or cause perubahaanya (variable). Free variables in this research is the application of E-SPT VAT (X_1) and quality of service tax (X_2).

b. Variables bound to or *Dependent* (variable Y)

Depeden variable or variable bound according to Sugiyono (2015:61) is as follows:

"The variables that are affected or which become due to the independent variable (non)".

As for the dependent variable or variables in the research conducted by the author of the dependent variable (Y) is the satisfaction of Taxpayers.

3.3 Data Sources And Data Collection Techniques

then the author in this type of research is the primary data using questionnaires. Where is this a questionnaire distributed to respondents to know responses regarding the research that will be thorough.

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)

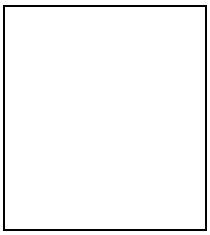
3.4 The population, as well as time and place of Sample research

3.4.1 The population of the

population is the object or subject in a region and certain qualified with regard to problems in research. The population in this research is 1,261 tax payers that have been confirmed as Taxable Entrepreneur in KPP Madya Bandung.

3.4.2 Sample

The 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 and danmurid etc. (Sugiyono, 2015:118). Thus it can be noted that the sample is part of a population and can be representative of the population as a whole. As for the formula sample used in this study are:



Based on the calculations then the number of samples used is 93 people

3.4.3 Place san time research

To obtain data and information related to issues that are examined, then the author's research in the tax service Office (KPP)-Bandung, located at JL. Asia Afrika No. 114 Bandung 40116 Tel. (022) 4230920 or (022) 4233516. As for the timing of the implementation of the research was begun in February 2017 until July 2017

3.5 Methods Of Data Collection

In the writing of this report, the author takes the data directly on the object of research. As for the data collection techniques used are as follows:

a. Interview
b. Questionnaire
c. The Study Of Librarianship

3.5.1 Test Validity

According to Cooper cited Umi Narimawati, et al. (2010:42), validity is defined as follows:
"*The last American is a Validity of measuraenment concerned with the extents that a test measures what the researcher actually wishes to measure*".

According to Sugiyono (2015:174) defines the valid is as follows:

"Valid is showing the degree of accuracy between the data that in truth occurred on objects with data that can be collected by researchers".

As explained in the methodology of research that to test whether or not a valid measuring instrument used in statistical approach, i.e., the correlation coefficient value through score grain statement with the total score = 0.30 then the statement declared valid and if that means data < 0.30 can be said to be invalid. Based on the results of the correlation formula processing using *pearson product moment* (r).

3.5.2 Test Reliability

After a test of the validity of the question used in the study, then do a test of reliability. Reliability test aims to find out whether the data collection tool basically indicates the level of precision, accuracy, stability or consistency of the research instrument.

According to Priyono (reliability 2016:92 is as follows:

"The degree of correctness, thoroughness or accuracy is addressed by reliable instrument means an instrument when used several times for the same object, the measure will generate the same data."

A questionnaire is said to be reliable (reliable) if someone answers to the questions are consistent. There are several methods that can be used to view reliability an instrument of research. One of them is the most widely used method developed by known as Cronbach *'s Alpha Cronbach's Alpha Cronbach's* or a group of questions in the questionnaire is said to be reliable and successful measure variable-a variable that we measure if the coefficient reliabilitasnya ≥ 0.70

3.6 Testing Methods Of Data

According to Narimawati Umi (2010:41), the draft analysis can be defined as follows:

"The draft of the analysis is the process of finding and compiling systematic data have been obtained from the results of the observation field, and documentation by way of organizing the data into categories, lays out into units, doing the synthesis, compiled into a pattern, choose which is more important and that will be studied, and make conclusions so that it is easy to understand. "

1. Descriptive Analysis

According to Sugiyono (2012:206) explains that the descriptive (qualitative) analysis is as follows:

"Research methods a descriptive (qualitative) was carried out intensively, researchers participating in the long field, noted carefully what happens, do a reflective analysis against various documents found in field, and make a detailed research report ".

2. Verifikatif Analysis

According to Sugiyono (2010:8) explains that the verifikatif analysis (quantitative) is 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 ".

Analysis of verifikatif in this study by using statistical tests i.e. test equation with strukturan-based *variance* or better known by the name of *Partial Least Square* (PLS) using *software SmartPLS 2.0*.

3.7 The Test Of Hypothesis

A hypothesis is a statement about a population that needs to be tested. To perform the test is done by taking a sample of the population, this way is easier than counting all members of the population. After getting the results of the statistics from the sample, then the results can be used to examine population, whether the statement empirical evidence from the sample supports or rejects the statement concerning the population. The entire process known as hypothesis testing.

According to Anthony and S.K. Suharyadi (2009:112), hypothesis testing idefinisikan as follows:

"Hypothesis testing is a procedure based on sample evidence used to determine whether a hypothesis is a statement that is reasonable and therefore not rejected, the hypothesis or unnatural and therefore should be rejected" .

Step-step hypothesis testing according to Surhayadi and Anthony S.K. (2009:112) is as follows:

" a) formulated the hypothesis of zero ($_0$) and the alternative hypothesis (H_1). H_0 (null hypothesis) is a statement about the value of a parameter of the population. H_1 (alternative hypothesis) is a statement that earned if the sample data provide enough buki that zero hypothesis is wrong. H_0 mark equation =, ≤, ≥, ≠, whereas H_1 has equation sign ≠, <, and >.

b) determine the extent of real, i.e. the probability of rejecting the null hypothesis is true. The smaller the better. Large extent real can 0.1; 0.05; and 0.01.

c) statistical tests using t-test for small samples.

d) defining decisions, namely the value of the real extent of the critical Z. Regional decisions using two-way test.

IV Hacyl study and Discussion

4.1 Research Results

In this section of researchers want to find out a common perception of the respondents regarding the application of the variable satisfaction of Taxpayers affected by the application of E-SPT VAT and Tax service quality. The main source of data used in this research in the form of a questionnaire distributed to Taxpayers Agency registered in Tax Service Office (KPP)-Bandung. To obtain an overview of the variables, then score the answers respondents will be analyzed in a descriptive

Researchers conducted a study on the tax payers of the tax services Office Agency in Bandung, because it has Associate phenomenon has been revealed in the background, as much as 93 tax payers from the total population of 1,261 WPBadan, based on the samples distributed as many as 93 questionnaire.

4.1.1 Characteristics Of Respondents

Characteristics of respondents is the entire identity of the respondents deemed relevant to the problems identified, presented the following characteristics of respondents based on gender, and age.

a. Karakteritik Respondents Based On Gender

Based on table 4.3 above can note that male respondents as many as 71 people (71.0%) and women as many as 22 people (22.0%).

b. **Characteristics Of Respondents Based On Age**

To know the characteristics of the respondents based on age can be seen in table 4.4:

Based on table 4.4 and Figure 4.2 above may be aware that the majority of the respondents between the ages of 20-25 years as many as 35 people (35.0%) and least between 36-40 years as many as 8 people (8.0%).

4.1.2 Test Validity And Reliability

The validity of a test is done to find out whether a measuring instrument which is designed in the form of a questionnaire really can perform its functions, in other words to see if each *item* in the statement of the purpose of the questionnaire was to measure the variables examined. If the coefficient of correlation of grain the statement with a score total *items* other ≥ 0.30, then the statement is declared valid. The technique used is correlation technique of correlation of *spearman*.

In addition to the valid measurement tool should also have reliability or reliability. A measuring instrument can be said reliably if the measuring instrument is used repeatedly will give you results that are relatively the same (not so different). Reliable or whether a measuring instrument can be seen by using a statistical approach, namely through the reliability coefficient. If the reliability coefficient value ≥ 0.70, then the overall statement declared reliable *(reliability)*.

Based on the results of processing using the technique of correlation of *spearman* (validity of the index), then the validity of the test results obtained as follows:

Table 4.5

Reliability And Validity Of Test Results Variable Application Of E-SPT VAT

Variable	Statement	The validity coefficient	Critical point	Conclusion
	1	0.684	0.3	Valid

The Application Of E-SPT VAT	2	0.743	0.3	Valid
	3	0.759	0.33	Valid
	4	0.801	0.33	Valid
	5	0.747	0.33	Valid
	6	0.681	0.33	Valid
The coefficient of reliability			0.861	
Critical point			0.7	
Conclusion			Reliability	

From table 4.5, it can be seen that all the statements that make up the variable application of E-SPT VAT validity coefficient has a value > critical point (0.3) so that the entire statement is declared **valid**, while for reliability (coefficient *cronbach alpha*) retrieved value 0.903 > 0.70 and revealed **reliability**. So it can be inferred that the entire statement on application of variable E-SPT VAT already measure what it should be resized and can be used in the research.

Table 4.6

The Results Of Test Validity And Reliability Of The Variable Quality Of Service Tax

Variable	Statement	The validity coefficient	Critical point	Conclusion
Quality Of Service Tax	1	0.717	0.3	Valid
	2	0.768	0.3	Valid
	3	0.818	0.33	Valid
	4	0.861	0.33	Valid
	5	0.729	0.33	Valid
	6	0.798	0.33	Valid
The coefficient of reliability			0.923	
Critical point			0.7	
Conclusion			Reliability	

From table 4.6, it can be seen that all the statements that make up the variable quality of service tax has a validity coefficient values > critical point (0.3) so that the entire statement is declared **valid**, the coefficient reliability (*cronbach alpha*) obtained the value of > 0.70 0.923 and revealed **reliability**. So it can be inferred that the entire statement on the variable quality of service tax already measure what it should be resized and can be used in the research.

Table 4.7

The Results Of Test Validity And Reliability The Taxpayer Satisfaction Variables

Variable	Statement	The validity coefficient	Critical point	Conclusion
The Satisfaction Of Taxpayers	1	0.812	0.3	Valid
	2	0.803	0.3	Valid
	3	0.816	0.33	Valid
	4	0.836	0.33	Valid
The coefficient of reliability			0.920	
Critical point			0.7	
Conclusion			Reliability	

From table 4.7, it can be seen that all the statements that make up the taxpayer satisfaction variables have coefficients validity > critical point (0.3) so that the entire statement is declared **valid**, while for reliability (coefficient *cronbach alpha*) retrieved value 0.920 > 0.70 and revealed **reliability**. So it can be inferred that the entire statement on taxpayer satisfaction variables already measured what it should be resized and can be used in the research.

4.1.3 A Descriptive Analysis Of The Application Of The Variable E-SPT VAT

Analysis of application of variable menegenai respondents E-SPT VAT at Tax Service Office Associate Bandung will be revealed through the answers of the respondents against the statements submitted on the questionnaire. Calculation based on the percentage score the answers of respondents obtained results as it looks in the following table:

Table 4.8
Recap Of The Results Of The Responses On Variable The Application Of E-SPT VAT

No.	Indicator	Score		%	Criteria
		Actual	Ideal		
1	Record Data	550	930	59.14	Enough
2	Keep The Data	552	930	59.35	Enough
3	Print E-SPT	520	930	55.91	Enough
Total		**1622**	**2790**	**58.14**	**Enough**

Based on the application of the variable table 4.8 E-SPT VAT obtaining actual score of 1622. The actual value when compared to the ideal value of 2790, acquiring 58.14% of percentage are criteria enough lies in the interval 52,01-68%. Based on the results of the responses of the respondents like recapitulation on table 4.5, note that the indicator data keeping adequate i.e. most of his score of 59.35% and an indicator to print E-SPT most of his score of 55.91% smaller.

4.1.4 A Descriptive Analysis Of The Variable Quality Of Service Tax

Analysis of the respondents menegenai variable quality of service tax on Tax Services Office Associate Bandung will be revealed through the answers of the respondents against the statements submitted on the questionnaire. Calculation based on the percentage score the answers of respondents obtained results as it looks in the following table:

Table 4.12
Recap Of The Results Of The Responses On Variable Quality Of Service Tax

No.	Indicator	Score		%	Criteria
		Actual	Ideal		
1	Customer Excellence	612	930	65.81	Enough
2	Customer Control	579	930	62.26	Enough
3	The Wishes Of The Customer	558	930	60.00	Enough
Total		**1749**	**2790**	**62.69**	**Enough**

Based on table 4.12 the variable quality of service tax gain value of the actual score of 1749. The actual value when compared to the ideal value of 2790, acquire a percentage of 62.69% are on pretty good criterion lies in the interval 52,01-68%. Based on the results of the responses of the respondents like recapitulation on table 4.8, note that an indicator of excellence customers his score the most namely of 65.81% and an indicator of the desire his score the least that is of 60%.

4.1.5 A Descriptive Analysis Of The Taxpayer Satisfaction Variables

Analysis of the respondents menegenai satisfaction variable tax on Tax Services Office Associate Bandung will be revealed through the answers of the respondents against the statements submitted on the questionnaire. Calculation based on the percentage score the answers of respondents obtained results as it looks in the following table:

Table 4.16
Recap Of The Results Of The Responses On Variable The Satisfaction Of Taxpayers

No.	Indicator	Score		%	Criteria
		Actual	Ideal		
1	Using the system	575	930	61.83	Enough
2	Ease of system	525	930	56.45	Enough
Total		**1133**	**1860**	**60.91**	**Enough**

Based on these satisfaction variables table 4.16 taxpayers obtaining the actual score of 1133. The actual value when compared to the ideal value of 1860, the percentage gain of 60.91% are at a sufficient criterion lies in the interval 52,01-68%. Based on the results of the responses of the respondents like recapitulation on table 4.13, note that the indicators ease most of his score system i.e. amounting to 56.45% and the indicator System of his score the most smaller of 61.83%.

4.1.5 Verifikatif Analysis

Verifikatif analysis used to test hypotheses based on the results of the calculation of statistics. Ptual konse hypothesis put forward is the existence of the alleged influence of the application of E-SPT VAT and taxation knowledge towards the satisfaction of taxpayers. Statistical methods are used to test the hypothesis that the conceptual is the *Structural Equation Modelling* (SEM) through the approach of *Partial Least Square* (PLS).

In this study there were 8 and 3 the manifest variables are latent variables i.e. application of E-SPT VAT (X_1) as measured by the manifest variables, 3 quality of service (X_2) as measured by the manifest variables 3 and taxpayer satisfaction (Y) and 2 manifest variable.

4.1.5.1 Testing Measurement Model *(Outer Model)*

Evaluation of *outer model* used to look at the relationship between latent variables or variables with the charge indicators will *manifest*his *(meansurement model).* To evaluate the *outer model* used the test validity and reliability.

1. **Test Validity**

   a. ***Convergent Validity***

Convergent Validity relate to the principle that an indicator of an invalid constructs should have correlated high. *Convergent validity* test with *software* PLS can be seen from the *outer loading* values for each indicator invalid constructs, with regard to assessing *convergent validity* value of *outer loading* should be more than 0.5-0.6 belong enough, whereas if more than 0.7 then is said to be high, as well as the value of the *average variance extracted* (AVE) and *communality* value must be greater than 0.5.

Based on the test results using the *software SmartPLS,* obtained the following results:

Table *Loading Factor*

	The Application Of E-SPT VAT X 1	Quality Of Service Tax X 2	Taxpayer satisfaction Y
X 1.1	0.754		
X 1.2	0.823		
X 1.3	0.846		
X 2.1		0.822	
X 2.2		0.826	
X 2.3		0.877	
Y 1.1			0.813
Y 1.2			0.782

Source: Data processed using the *software* Smart PLS

Based on table 4.16 above, can be explained that the value of *the outer loading* for each indicator as to the implementation of the E-SPT VAT and service quality satisfaction against tax taxpayers have values > 0.7 which means that all indicators stated to have validity is good in explaining the variable latennya.

As for the value of the *Average Variance Extracted* (AVE) and the value of *communality* are presented as follows:

Table AVE

	AVE	Comunalty
The Application Of E-SPT VAT X 1	0.809	0.809
Quality Of Service Tax X 2	0.842	0.842
Taxpayer Satisfaction Y	0.798	0.798

Source: Data processed using the *software* Smart PLS

And if viewed from the value of the AVE and *communality* values above for each latent variable exceeds the limits specified i.e. 0.5 (Yamin and Kurniawan Indahyanti Uce in 2011, 2013) which means all the latent variables have validity.

b. *Discriminant Validity*

Discriminant Validity it can be seen from the measurement of *cross loading factor* with invalid constructs and comparative roots of latent variables in correlation with the AVE. If invalid constructs with the correlation measurement (per indicator) is larger than the size of the other invalid constructs, then invalid constructs latent predicts charge indicators will better than the other invalid constructs (Yamin, 2009:222).

Table *Cross Loading Factor*

	The Application Of E-SPT VAT X 1	Quality Of Service Tax X 2	Taxpayer Satisfaction Y
X 1.1	0.754	0.545	0.537
X 1.2	0.823	0.656	0.455
X 1.3	0.846	0.664	0.528
X 2.1	0.745	0.822	0.533
X 2.2	0.605	0.826	0.465
X 2.3	0.590	0.877	0.569
Y 1.1	0.510	0.526	0.813
Y 1.2	0.497	0.469	0.782

Source: Data processed using the *software* Smart PLS

Based on table 4.21 above, seen the value of *cross loading factor* any invalid constructs latent for indicators that follow from the is higher than other invalid constructs, so that it can be concluded that the indicators used to measure the latent variables are qualified.

A comparison of the value of the root of the AVE with latent variables each correlation is presented as follows:

Root Comparison Table With The Latent Variable Correlation AVE

Latent Variables	Root AVE
X 1	0.809
X 2	0.842
Y	0.798

Correlation Between Latent Var			
	X 1	**X 2**	**Y**
X 1	1		
X 2	0.768	1	
Y	0.631	0.624	1

Source: Data processed using the *software* Smart PLS

Based on the table above, seen that the value of the root of the AVE each variable higher than the correlation between latent variables values.

Based on explanation above, the size of *cross loading factor* as well as a comparison with the correlation between AVE root variable latennya has been qualified, so it can be concluded that the terms of the *discriminant validity* on a superbly variable are met.

2. Test Reliability

Reliability test in *Partial Least Square* (PLS) can use the *Composite Reliability* (CR) are presented as follows:

Table Of *Composite Reliability*

	Composite Reability
X 1	0.850
X 2	0.879
Y	0.778

Source: Data processed using the *software* Smart PLS

Based on the table above, the value of the *composite reliability* each latent variable exceeds 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the model is declared to have a high reliability.

3. Evaluation of the *Combination Test of Model Fit* (all models)

GoF values lying between 0-1 with interpretation 0.1 (GoF); 0.25 (GoF moderate); and 0.36 (GoF subastansial) (Uce Indahyanti, 2013).

Table The Result Value Of The GoF

	Communality	R Square
The Variable Y	0.637	0.445
Multiplication	0.283	
The Value Of The GoF	0.275	

Source: Data processed using the *software* Smart PLS

Based on the table above, note that the value of *Goodness of Fit* (GoF) obtained from the results of the multiplication value of *communality* and R-*square* of 0.283. GoF values of 0.275 according to Uce Indahyanti, 2013 belongs substantially, so it can be concluded that the test results match the model *goodness of fit* is already classified as substantial.

4. Structural Model Testing *(Inner Models)*

The hypothesis in this study will be tested using *path* coefficient and *t-value* is presented as follows:

Table of Coefficients of structural Lines and test Hypothesis Significance (*The Path Coefficients*)

	Original Sample (O)	Statistics (T | O/STERR |)
The application of E-SPT VAT (X_{1}) -> Taxpayer Satisfaction (Y)	0.370	2.888
Quality of service tax (X_{2}) -> Taxpayer Satisfaction (Y)	0.340	2.663

Source: Data processed using the *software* Smart PLS

Based on the table above, obtained coefficients structural lines of Y against X 1 and X 2 line coefficient 0.370 against Y of 0.340. Thus the structural equation model is obtained as follows:

$$Y = 0,370X_1\ 340X + 0,_2 + \zeta$$

Description:

Y = satisfaction of taxpayers

X_1 = the application of E-SPT VAT

X_2 = quality of service tax

ζ = Residual or Error

determination of partial coefficients are presented below and simultaneous (R^2) which is a product of a structural line with coefficient correlation with endogenous latent variables.

Table Analysis Coefficient Determination (R^2)

	Structural Path Coefficient	Correlation With The Satisfaction Of Taxpayers (Y)	Influence (%)
The Application Of E-SPT VAT (X_1)	0.370	0.631	23.35%
Quality Of Service Tax (X_2)	0.340	0.624	21.22
Total Influence (R^2)			**44.57**

Source: Data processed using the *software* Smart PLS

5. Hypothesis Testing

a) The influence of the application of E-SPT VAT (X_1) toward taxpayer satisfaction (Y) (Hypothesis 1)

H_0 : application of E-SPT VAT does not affect the satisfaction of taxpayers
H_a : application of E-SPT VAT effect on satisfaction of taxpayers.
Significant Extent (α) used is 0.05 or 5%.

Table *T* -Test Application Of E-Spt VAT (X_1) Toward Taxpayer Satisfaction (Y)

Latent Variable	Path Coefficient	$t_{statistics}$	$t_{critical}$	Description	Conclusion
X_1 -> Y	0.370	2.888	1.98	Ho is rejected	Significant

Source: Data processed using the *software* PLS

Based on table 4.24, the value of $t_{statistics}$ for variables X_1 acquired for 2.888. The greater value of 1.980 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), and thus it can be concluded that H_0 is rejected and received H_a, meaning that the application of E-SPT VAT proved to the satisfaction of the compulsory taxes influence with contributions amounting to 23.35%.

b) The influence of quality of service tax (X_2) towards the satisfaction of taxpayers (Y) (Hypothesis 1)

H_0 : quality of service tax has no effect against the satisfaction of taxpayers
H_a : tax effect on service quality satisfaction of taxpayers.

Significant Extent (α) used is 0.05 or 5%.

Table *T* -Test Quality Of Service Tax (X 2) Toward Taxpayer Satisfaction (Y)

Latent Variable	Path Coefficient	$t_{statistics}$	$t_{critical}$	Description	Conclusion
X_2 -> Y	0.340	2.663	1.960	Ho is rejected	Significant

Source: Data processed using the *software* PLS

Based on the table above, the value of $t_{statistics}$ for the variable X_2 is obtained of 2.663. The greater value of 1.980 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), and thus it can be concluded that H_0 is rejected and received H_a, meaning that the quality of service tax proved to the satisfaction of the taxpayers with contributions influence of 21.22%. If the values portrayed, $t_{statistics}$ and $t_{is\ critical}$ for testing X_2 looks as follows:

4.2 Discussion

4.2.1 The Influence Of The Application Of E-SPT VAT Towards The Satisfaction Of Taxpayers

The Application Of E-SPT VAT against The Satisfaction Of Taxpayers there are koefesien line of 0.370 means enough and have the relationship in a positive direction which means that when the application of E-SPT VAT increase then the satisfaction of taxpayers will also be increased. Application of variable E-SPT VAT has an impact on the satisfaction of Taxpayers of 23.35%. To test the hypothesis of the $t_{statistic}$ = 2.888. The value is greater than 1,960 (tkritis), so it can be concluded that H_0 is rejected and received H_a, meaning that the application of E-SPT VAT Taxpayer Satisfaction with influential Associate Tax Services Office in Bandung.

The results of the research field, the application of e-SPT VAT influence of 23.35% against the taxpayer satisfaction with the value of the correlation of 0.370 which means the application of e-SPT VAT positive towards the satisfaction of taxpayers Associate Tax Services Office in Bandung. The direction of the positive relationship indicates that the application of the E-VAT is good SPT will be followed by a level of satisfaction of tax payers anyway and the contribution of the implementation of the E-SPT VAT 23.35% of the quality of service tax. The rest of 76.65% factor other factors are not examined. The result of the contributions of 23.35% can be explained also by the condition of the *AVE* and *CR*. *AVE* value is to know the validity of the data. And the value of the variable *AVE* for the implementation of E-SPT VAT (X 1) of 0,809 and for Taxpayer Satisfaction variable (Y) for 0,798. Of the value of the *AVE* may indicate that information on the latent variables can be reflected again reflected by each variable or manifestnya (indicator). Whereas, the test results *of Composite Reliability (CR)* is to know the extent to which a measuring tool can be trusted to count on. For the value of *CR* variables (X 1) of 0,850 and for (Y) for 0,778. Test results that indicate the level of conformity of CR indicators in every form from.

4.2.2 The Influence Of Quality Of Service Tax Against The Satisfaction Of Taxpayers

The influence of quality of Service Tax against Taxpayer Satisfaction there is a correlation of 0, 342 , so including it into the criteria are high with a positive direction, if the service quality tax payers then pajakpun will be satisfied against the Ministry. The variable quality of Service Tax has an impact on the satisfaction of Taxpayers of 21.22%. To test the hypothesis of the $t_{statistic}$ = 2.663. The greater value of 1.960 (value tkritis), so it can be concluded that H_0 is rejected and received H_a, meaning that there are influences between quality of Service Tax by the taxpayer Satisfaction.

The results of the research field, the quality of tax pelyanan influence of 21.22% against the taxpayer satisfaction with the value of the correlation of 0.3420 which means quality of service tax effect positive towards the satisfaction of taxpayers Associate Tax Services Office in Bandung . The direction of the positive relationship shows if the service quality tax then the taxpayers will feel satisfied with the service and quality of service tax of contributions 21.22 % and the rest of 78.78% is the influence of other factors which are not examined. The result of the contributions of 21.22% can be explained also by the condition of the *AVE* and *CR*. The value of the *AVE* to know the validity of the data. For the value of the *AVE* of the variable quality of service tax (X) of 0,842 and for Taxpayer Satisfaction variable (Y) for 0,798. From the results it can be noted that *the manifest* variables (indicators) are capable of reflecting or reflects any variable latennya that is quality of service tax (Y) and the satisfaction of Taxpayers (Z). Test results *of Composite Reliability (CR)* is to know the extent to which measuring alata can reliably unreliable. For the value of *CR* variable Y of 0,879 and to Z of 0,778. The *CR* test is to show the level of compliance indicators in the form of the latent variable i.e. any invalid constructs quality of service tax (X 2) and Taxpayer Satisfaction (Y). From those results to see that the variable quality of service tax (X 2) are able to affect the variable (Y), namely the satisfaction of Taxpayers. So to fix the problem on the satisfaction of Taxpayers can be done by improving the quality of Service Tax by always giving guidance.

V. Conclusions And Suggestions

5.1 Conclusions

1. The Application Of E-SPT VAT effect on the satisfaction of taxpayers with the direction of the positive, this means there is a connection between the the application of E-SPT VAT effect on the satisfaction of taxpayers . In which increasing the application of E-SPT VAT will then be followed by progressively downloadingingkat taxpayer satisfaction. From the test results it can be concluded that the partial variables the application of E-SPT VAT against the satisfaction of taxpayers contributed to a positive influence.
2. Quality Of Service Tax effect on the satisfaction of taxpayers with the positive direction, this means there is a connection between the Quality of service tax effect on the satisfaction of taxpayers . Where is the ever increasing quality of service tax will then be followed by progressively downloadingingkat taxpayer satisfaction. From the test results it can be concluded that the partial variables Quality of service tax towards the satisfaction of taxpayers contribute positive influence.

5.2 Suggestions

5.2.1 Operational Advice

1. In order for the taxpayer satisfaction increases then the Tax Services Office in Bandung this Associate should provide excellence of service in using sisitem and ease e-SPT to taxpayers about the penerapa e-SPT, during this tax payers yet understanding because there are usage instructions e-SPT.

2. In order to increase taxpayer satisfaction then Associate Tax Services Office in Bandung in terms of service quality should increase advantage as customers (taxpayers), the control of customers (taxpayers) and keingan customers (taxpayers) in terms of service quality in the KPP.

5.2.2 Academic Advice

1. For Developers Of Science. Subsequent research suggested to conduct research of the same, with the same method but the unit of analysis and the different samples so obtained conclusions that support the theory and concepts generally accepted.

2. For Other Researchers. It is expected that other researchers can better provide empirical evidence of the concept that had been examined that applying E-SPT VAT and tax service quality towards the satisfaction of taxpayers.

BIBLIOGRAPHY

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

Fandy Tjiptono dan Gregorius Chandra. 2005. *Manajemen Kualitas Jasa*. Yogyakarta: ANDI.

Indra Pahala. 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.

Istianingsih, dan S.H. Wijayanto. 2008. *Pengaruh Kualitas Sistem Informasi, Perceived Usefulness, dan Kualitas Informasi Terhadap Kepuasan Pengguna Akhir Software Akuntansi*. Pontianak: Simposium Nasional Akuntansi XI.

Lena Ellitan & Lina Anatan. 2009. *Sistem Informasi Manajemen*. Bandung: Alfabeta.

Liberti Pandiangan. 2008. *Modernisasi dan Reformasi Pelayanan Perpajakan.* Jakarta : PT Elex Media Komputindo.

Liberti Pandiangan. 2010. *Hindari Kesalahan Pajak Rakyat Senang Jika Anda Patuhi 37 Larangan Perpajakan*. Jakarta: Elex Media Komputindo.

Rizki Afrika dkk. 2015. *Pengaruh penerapan e-SPT PPN Terhadap Kepuasan Wajib Pajak Dalam Penggunaan e-SPT PPN Terhadap Kepuasan Wajib Pajak Dalam Penggunaan e-SPT PPN (Studi Kasus Pada Pengusaha Kena Pajak di KPP Palembang Pratama Palembang Ilir Barat).* Laporan Penelitian Jurusan Akuntansi Fakultas Ekonomi, STIE Multi Data Palembang.

Siti Kurnia Rahayu. 2010. *Perpajakan Indonesia: Konsep dan Aspek Formal,* Yogyakarta : Graha Ilmu.

Siti Kurnia Rahayu. 2013. *Perpajakan Indonesia.* Yogyakarta: Graha Ilmu

Sugiyono. 2011. *Metode Penelitian Penddikan (Kuantitatif Kualitatif dan R&D)*. Bandung: Alfabeta.

Sugiyono. 2012. *Metode Penelitian Kuantitatif Kualitatif dan R&B*. Bandung: Alfabeta.

Sugiyono. 2013. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.

Supadmi. 2010. *Meningkatkan Kepatuhan Wajib Pajak Melalui Kualitas*. Jurnal Akuntansi dan Bisnis : Fakultas Ekonomi Universitas Udayana.

Susilo Bambang Yudhoyono. 2012. *Tingkatkan Kepercayaan, Dirjen Pajak: „Gayus Akan Kita Hapus.* Diakses Pada 16 Maret 2016, dari World Wide *Web.*

Soemarso S.R. 2007. *Perpajakan : Pendekatan Komprehensif*. Jakarta : Salemba Empat.

Umi Narimawati. 2007. *Analisis Multifariat Untuk Penelitian Ekonomi*. Yogyakarta: Penerbit Graha Ilmu.

Umi Narimawati. 2010. *Analisis Multifariat Untuk Penelitian Ekonomi*. Yogyakarta: Penerbit Graha Ilmu.

Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara

Perpajakan.

Veronika Sitompul. 2010. *Pengaruh Penerapan Elektronik Surat Pemberitahuan Pajak Pertambahan Nilai (e-SPT PPN) Terhadap Tingkat Kepuasan PKP Pengguna Aplikasi eSPT PPN.*

Waluyo. 2012. *Perpajakan Indonesia*, Edisi 10. Jakarta: Salemba Empat.

Yamin, Sofyan dan Kurniawan, Heri. 2011. *Generasi Baru Mengolah Data Penelitian dengan Partial Least Square Path Modeling*. Jakarta: Salemba infotek

Zeithaml, Bitner A, Mary Jo, Bitner, Dwayne D, Gremler2. 2006. *Service Marketing: Integrating Customer Focus Across The Firm*. McGraw. Hill.