THE EFFECT OF UTILIZATION OF INFORMATION TECHNOLOGY AND PROFESSIONALISM OF THE QUALITY OF EXAMINATION OFTAX

(Survey in 3 Service Tax Office Bandung Region)

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ABSTRACT

Tax inspection is basically geared completely to avoid possible abuses and irregularities over the purpose of the examination is do be accomplished So many things to consider in improving the quality of tax inspection of them pay attention to factors that affected it, namely information technology, the number of human resources, the quality of the resources, and the infrastructure checks, in addition to note the constraints that will be faced in examination of the psychological barriers i.e., execute the technical, communication, and regulation. As for the research on the phenomenon is still the existence of corruption in receipt of pay more tax payments, as well as a large number of atas officers are still not professional and do misuse Authority. This research aims to know the magnitude of the influence of the utilization of information technology and the professionalism of the quality inspection of tax either simultaneously or partial. The unit of analysis that is examined is the State tax is on the area of the Directorate General of Taxes 1 the province of West Java.

The research method used is descriptive verifikatif. The dependen variable is the quality of the examination of the tax, while its Independent variabel is the utilization ofinformation technology and professionalism.

Based on the results of study it was concluded Thar simultaneously, utilization of information technology and the professionalism of the quality inspection of the significant effect of the tax. While partially, the utilization of information technology is a positive and significant effect on quality inspection of taxes. Meanwhile, a positive and significant effect of professionalism to quality inspection of taxes.

Keywords: Utilization Of Information Technology, Professionalism, The Quality Of Tax Inspection

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I. Introduction

I.I Background

Tax inspection is basically geared completely to avoid possible abuses and irregulari ties over the purpose of the examination is to be accomplished (Anjarini Kusujarwati, Buntoro Heri Prasetyo and Lia Dahlia Irani, 2012). So many things to consider in improving the quality of tax inspection of them pay attention to factors that affected it namely information technology, the number of human resources, the quality of the resources, and the infrastructure checks, in addition to note the constraints that will be

faced in examination of the psychological barriers is execute, communication, technical and regulatory(Siti Kurnia Rahayu, 2010:260).

The tax inspection was a series of event looking for, collect and process data, or other information to test compliance, with tax obligations fulfillment and other purposes in order to carry out the provisions of the regulations (Erly Suandy, 2011).

Tax Director General explains to improve the quality of the examination, the examination guidelines will be published and update examination of the technical guidelines. In addition the directorate of inspection, investigation and collection of the tax will also examine the return mechanism study examination results which dealt with rhe central office (Darmin Nasution, 2009). Mekeng said the abuse of authority and issues against the violation of legislation, has found plenty of tax inspectors unprofessional. The cause, lack of ability and integrity. As a result, the quality of the examination and the lack of competence of tax inspectors could also be seen from the knowledge their reserved laws (Mekeng, 2011).

Along with the application of information technology (it) that the more extensively in the business environment, the use of IT as a component of information systems become inevitable (Agung Darono, 2009). Information technology is a tool or medium used to process data, processing that includes processing, acquire, collate, store and manipulate data in different ways to produce quality information, that information is relevant, accurate, and timely (Hamzah B. Uno and Nina Lamatenggo, 2010:57). Directorate General of tax (DJP) realized how important the, role of information technology for the sake of achieving the targeted objectives, so the tax Directorate General undertook to strive to restructure all its institution by increasing the role of information technology as a proponent of improvements to human resources in the Directorate General of Tax (Fuad Rachmany, 2012).

With the advancement of information technology and intensive utilization in processing financial data has direct implications on quality inspection of tax nor tax jurisdictions and subject determination of entities that transact, nor in the verification of the correctness of financial data. The quality of the results of the examination, the examination as performance can be monitored better by top management because of the application of information in thr activities of the tax examination (Eka Lestari, 2008). With the help of computers, completion of tax inspection is expected to be faster because of the complexity of the calculation of the more simple and analysis can be performed more quickly and accurately, if tax inspection can be completed more quickly then this gives certainty and satisfaction for taxpayers (Meli Aritonang, 2010).

The improvement of professionalism of state tax is the main requirements in building this profession, so that still exist in carrying out the duties of the state in general and more specifically the Directorate General of taxes in the muster the necessary funds in the development of the nation and the state. Employees who have high professionalism are expected to contribute significantly in the achievement of the objectives of the organization. In particular, the improvement of professionalism is expected to give effect to the improved performance and satisfaction for our employees, this is one of the goals to be achieved by each of the employees who work in an organization. Thus an increase in professionalism will be able to help harmonise the achievement of the objectives of the organization and personal goals (Nurcahyani, 2010:12).

II. Literature Review, a Framework, of Thought and Hypothesis

2.1 Literature Review

2.1.1 Understanding of the Utilization of Information Technology

Understanding information technology Utilization according to I Putu Agus Swastika/I Gusti Agung Anang (2016:2): information technology is a technology that deals with the processing of data information and process data or transmitting such information with in the limits of space and time.

While according to Hery Nuryanto (2012:23) information technology is a technology that is used to process data, covering the process, obtain, compile, store, manipulate, data in various ways to produce quality information.

2.1.1.1 Indicator Of Utilization Of Information Technology

Indicators that researchers wear indicator is as follows:

1. Describe the cycle process information.
2. The number of applications or the software used.
3. The frequency of utilization.

2.1.2 The Sense Of Professionalism

Understanding professionalism according to Siagian (2009:163) Professionalism was reliability and expertise in the implementation of tasks so that resources were high quality, perfect time, carefully, and with procedures that are easily understood and followed by the customer.

While according to sedarmayanti (2010:96) Professionalism is the pillars that will put the bureaucracy as effective machine for the government and as a parameter of the competence of the apparatus in works very well.

2.1.2.1 Indicator Profesionalism

In this study of the indicators used researchers Using the following indicators:

1. Use the knowledge in the process of auditing practices.
2. Strong at the level of the profession.
3. Equity

2.1.3 Understanding The Quality Of Tax Inspection

Understanding the quality of Tax Inspection according to the gift of Siti Rahayu (2013:264): the quality of the examination of the tax is the Tax Inspection will be able tobe qualified when supported with tax inspection phase of the well and in accordance with the procedure, the period of completion of inspection taxes on time, and following a tax inspection standards/guidelines that have been established by the Legislation of taxation .

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2.1.3.1 Tax Inspection Of Quality Indicators

The indicators used in this study using the following indicators:

1. The results of the examination of the tax can be paid less tax statutes or ordinances, additional pay less for tax payers will add to the tax burden.
2. the client is satisfied with the results of the audit.
3. a strong commitment.

2.2 The Framework Of Thought

2.2.1 The Influence Of Information Technology Utilization Toward The Tax Examination

The concept of linking between the utilization of information technology to quality inspection of Taxes according to the gift of Siti Rahayu (2010:260) regarding the Association of information technology with the quality of the examination of the tax was the most influential information technology to quality inspection of taxes, is the advancement of information technology which had been utilized by the taxpayer must be accompanied with the use of information technology by the examiner. This is one of the factors that affect tax inspection.

And according to according to inscriptions and adi, 2007 in research stated:
That the results of the utilization of information technology have a positive influence on quality audit.

2.2.2 The Influence Professionalism Against Tax Inspection

The concept of connecting Professionalism to quality inspection of Taxes is according to Sukrisno Agus (2012:13) stated the influence of professionalism to quality inspection of taxes is in the implementation of the audit and preparation of the report, the auditor is obliged to use his professional skills carefully and thoroughly.

According to Baotham (2007) professionalism has also become the main requirement as an auditor. The professionalism of Auditors refers to the abilities and professional conduct. The ability is defined as the knowledge, experience, adaptability, technical ability, and the ability of the technology, and allows the auditor's professional conduct to include additional factors such as transparency and responsibility, it is very important to ensure the public's trust.

2.1 Hipotesis

The hypothesis can be defined as a temporary answer to the truth should be testedor theoretical conclusions summary obtained through a review of the literature.

Based on a study of existing theory, then it can be formulated as the following hypothesis:

H1: the utilization of information technology influence on the quality of Tax Inspection

H2: Professionalism to Quality inspection of Tax

III. Research Methods

3.1 Research Methods

Research methods according to Narimawati Umi (2010:29) that is how research is used to get the data to achieve a particular goal.

This research is quantitative research. Understanding quantitative research according to Nur Indriantoro and Bambang Supomo (2002:12) are:

quantitative methods is the emphasis on testing theories through measurements of the variables research with numbers and perform data analysis with statistical procedures.

In conducting the research the methods used in this research is descriptive methods and verifikatif is research which is then processed and analyzed to drawn the conclusion.

Understanding descriptive research according to Supriati (2011:31) is a descriptive Research is the research describing a symptom, events, events that occurred in the current moment.

As for understanding research methods verifikatif according to Masyhuri (2008:45) cited Umi Narimawati, et al. (2010:29) is as follows:

The method verifikatif is a method used for checking validity when described, to test a way with or without the improvements that have been implemented elsewhere with similar resolve problems with life.

3.2 Operational Variables

According to Umi Narimawati, et al. (2010:31), the operasionalisasi variable is defined as follows:

The variable operasionalisasi is the decomposition of the variable variable sub state research, dimensions variable, sub, indicators and measurements. As for the terms of the operasionalisasi parsing performed when the basic concepts and indicators of each variable was clear, if not yet clearly conceptually explisit analysis factors

3.3 Data sources and Data collection Techniques

3.3.1 The Data Source

The source of the data used in this research is the primary data, because the researchers collect yourself the required data sourced directly from the first object will be examined by means of spreading the questionnaire and conduct interviews directly with parties related to research done.

Primary data in this study is the result of a questionnaire filled out by the answers of the respondents. The respondents of this study is the tax inspectors of the tax services office in the area of Bandung city.

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3.3.2 Engineering Data Collection

The collection of primary data in this study through the way of spreading the questionnaire and conduct interviews directly with parties related to research in tax inspectors in the KPP area of Bandung city.

3.4 Population, Sample, Place and Time of Research

3.4.1 Population

The population used then it can be said that the population is the unit that became the target of research set by the researchers. The population used in this research is the entire functional tax inspectors on duty at 3 Tax Service Office (KPP) located in the city of Bandung.

3.4.2 Withdrawal of Samples

The sampling techniques used in this research is sampling of saturated. According to Sugiyono (2013:85) explains that the Sampling is a technique of determination ofSaturated samples in all members of a population is used as a sample. This is often done when the population was relatively small. The opinion is in line with Suharsimi Arikunto (2006:134) which States that if the number of population research under 100 then it is preferably taken all.

Therefore, in this study, the number of samples that are used in the same population i.e. the entire functional checks on 1 KPP Madya Pratama KPP and 2 in the area ofBandung which amounted to 73 people.

3.4.3 Place and Time Of Research

To obtain data and information related to issues that are examined, then the research was conducted at the Tax Services Office Pratama Tax Service Office Tegallega, Vice, and Tax Services Office Pratama existing Majalaya in Bandung. As for the timing of this research starts from January to June 2017.

3.5 Data Collection Methods

3.5.1 Test Validity

The validity of the data is reached if the statement was able to reveal each statement with a total score for each variable. The technique used is correlation technique of correlation of spearman. As for the formula of the spearman collection was as follows:

$$r = 1 - \frac{6.D_2}{N\,(N_2-1)}$$

Sumber: Agus Purwoto (2007:52)

Description:
r: Koefisien korelasi *spearman*
D : Te Difference in score between two variables
N : Number of subjects in a variable

3.5.2 Test Reliability

Reliability test done to test the reliability and trustworthiness of data disclosure tool. The methods used to test reliability is Split Half Method (Spearman-Brown Correlation) or two-Side Technique. The method to calculate the reliability test gives way on a number of subjects and the test results are then divided into two equal parts with the following formula:

$$ri = \frac{2rb}{1+rb}$$

Sumber: Sugiyono (2012:131)

Description :
ri: internal Reliability of the whole item
rb: the correlation between the first and second mates

3.1 Testing Methods Of Data

3.6.1 The Draft Analysis

According to Umi Narimawati, dkk (2010:41), understanding methods of analysis are: Method of analysis is the process of finding a process and compiled in 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, compiling into a pattern, choose which is more important and that will be studied, and make conclusion so easily understood by myself or others.

3.6.1.1 Descriptive Analysis

According to Sugiyono (2013:169) is Descriptive statistical analysis was used to analyze the data in a manner described or describe the data that has been collected as-is without intending to make general conclusions applicable to or generalization. Descriptive research method used to describe how the influence of the utilization of information technology and the professionalism of the quality inspection of the tax.

The measures undertaken are as follows:
a. indicators were rated by respondents, are classified in five alternative answers that describe rank answers.
b. Calculated total score each variable/sub variable = total score from all the indicator variables for all the answers of the respondents.
c. Calculated score each variable/sub variable = the average of the total score.
d. to describe the answers of the respondents, also used descriptive statistics such as the distribution of frequencies and the display in the form of tables or graphs.
e. For answer the description of each study variable, use the following assessment criteria:

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

Source : Umi Narimawati (2010:245)

3.6.1.2 Verifikatif Analysis

Analysis of verivikatif in this study by using statistical tests is test structural equation models with (structural equation modeling/SEM) with an. Alternative method of partial least square (PLS) using the software SmartPLS 2.0.

3.6.1.3 SEM *Partial Least Square* (PLS)

The statistical test used in this study is to test the structural equations of variance-based or better known by the name of Partial Least Square (PLS) using the software SmartPLS 2.0. According to Ghozali Priest (2006:1), the method of Partial Least Square (PLS) explained that the Model equations of variance-based strukturan (PLS) was able to describe the latent variable (not measurable) and measured using the indicators (the manifest variables).

then it can be said to be a model of analysis of development model is the PLS path analysis, as for some of the advantages gained when using the model analysis of the data should not be i.e. PLS Gaussian model, should not be based on theory and the existence of indeterminancy, and small numbers of samples.

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

1). Designed the Model Measurement

Model measurements (outer model) is a latent variable model that connects with the manifest variable. The latent variable to the ethics of the profession of Auditors consists of the manifest variables 8. Then to the latent variable Experience Auditors consists of 3 the manifest variables are latent variables and for the performance of the Auditor of the manifest variables.

2). Structural Model Design

The structural models (inner models) in this study consisted of two latent variables are exogenous (the ethics of the profession of Auditor and the Auditor's Experience) and endogenous latent one variable (Performance Auditor).

3). Line Diagram Build

Relationships between variables on a flowchart that specifically may help in describing the series of causal relationship between invalid constructs of theoretical modelsthat have been built in the first stage. The flowchart illustrates the relationships between invalid constructs with arrows drawn straight shows direct causal relationships from an invalid constructs to other invalid constructs.

4). lays out the flowchart into Mathematical Equations

Based on the concept of model research on phase two of the above can
be formulated in mathematical form. Equations of flow charts that conversion consists of:
a) inner model Equations, asserting the relationship of causality to test the hypothesis.
b) Equation outer model (model of measurement), stating the relationship
of causality between the variables with indicators research (latent).

5). Estimation

Estimated according to Ghozali Priest (2006:85), at this stage are:
The value of γ, β and λ is on the fourth step being
estimated using Smart program PLS. Basic used to in etimasi is
a resampling with Bootstrapping developed by Geisser& Stone. The first stage in
the estimation of yield penduga of weights (weight estimate), the second stage
of producing estimates for inner and outer models models, stage three produces estimates of means and location parameters (constant).

6). comparison chart between PLS-SEM and SEM-CB.

3.6.1.4 Test Hypothesis

According to Anthony and S.K. Suharyadi (2009:112), hypothesis testing define 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 must be rejected.

IV. Results of the research and the discussion

4.1 Research results

In this chapter, the researcher will elaborate research results related to the influence of the Pemanfaaatan of information technology and the professionalism of the quality inspection of the tax. The main source of data used in this research in the form of a questionnaire distributed to 73 employees at the tax services Office 3 in the area of Bandung, namely: Vice Tax Services Office, Tax Services Office Pratama Tax Service Office and Majalaya Pratama Tegallega especially on employees at the Tax Inspection. Information technology Utilization in a variable consists of 6 item statement, variable Professionalism consists of 6 items of the statement and the variable quality of the tax Examination also consists of 6 item statement.

4.1.1 The characteristics of Respondents

1. Characteristics of respondents based on Gender

To know the characteristics of the respondents based on gender can be seen in the table below:

Table
Characteristics of Respondens Based on Age

Gender	**Frequency**	Percentage
Man	41	56,16%
Woman	32	43,84%
Total	73	100%

Source: test data processing Results measuring instrument, 2017

In the table above are known profiles of the number of employees which are the respondents on Tax Services Office 3 Pratama Bandung Region based on gender. Data obtained through a questionnaire filled in by the respondents indicate that respondents who totalled 41 man-sex person or of 56.16% and respondents are female-sex amounted to 32 people or 43.84%. So it can be concluded that the majority of respondents are male.

2. Characteristics of respondents based on Age

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

Table
Characteristics of Respondens Based on Age

Age	**Frequency**	**Percentage**
25-35 years	35	47,94%
36-46 years	29	29,72%
47-52 years	9	12,32%
Total	73	100%

Source: test data processing Results measuring instrument, 2017

3. The characteristics of the respondents Upon the last Education

To know the characteristics of the respondents based on the last level of educationcan be seen in the table below:

Table
Characteristics Of Respondents Based On The Last Level Of Education

The Last Level Of Education	**Frequency**	**Perventage**
S2	0	0 %
S1	61	83,56 %
D3	12	16,43 %
Total	73	100%

Source: test data processing Results measuring instrument, 2017

In the table above, it can be noted that most respondents as many as 61 people (83.56%) have the lowest level of undergraduate education and as many as 12 people (16.43%) have a level of education the last D3.

4. Characteristics of the respondents based on Position

Table

Characteristics Of Respondents Based On Position

The Office	Frequency	Percentage
Executor	11	15,06 %
AR (Account Representative)	56	76,07 %
Examiner	6	8,21%
Jumlah	73	100%

Source: test data processing Results measuring instrument, 2017

4.1.2 Validity of the test results and test Reliability

4.1.2.1 Results of Test Validity

A questionnaire is said to be valid if the statements on the questionnaire were able to reveal something that will be measured by the questionnaire. A measuring instrument is declared valid or invalid if the validity coefficient has a value > 0.30. By using the software SPSS 16.0, obtained test results as follows:

Table

Recap Of Instrument Validity Test Results

Variable	Number	Validity Coefficient	Critical Value	Conclusion	Criteria
Utilization of Information Technology (X_1)	Item 1	0,856	0,3	Valid	*Good*
	Item 2	0,926	0,3	Valid	*Good*
	Item 3	0,933	0,3	Valid	*Good*
	Item 4	0,644	0,3	Valid	*Good*
	Item 5	0,803	0,3	Valid	*Good*
	Item 6	0,840	0,3	Valid	*Good*
Profesionalism (X_2)	Item 7	0,827	0,3	Valid	*Good*
	Item 8	0,698	0,3	Valid	*Good*
	Item 9	0,762	0,3	Valid	*Good*
	Item 10	0,727	0,3	Valid	*Good*
	Item 11	0,651	0,3	Valid	*Good*
	Item 12	0,510	0,3	Valid	*Good*
Quality of tas Inspection (Y)	Item 13	0,784	0,3	Valid	*Good*
	Item 14	0,674	0,3	Valid	*Good*
	Item 15	0,594	0,3	Valid	*Good*
	Item 16	0,457	0,3	Valid	*Acceptable*
	Item 17	0,657	0,3	Valid	*Good*
	Item 18	0,649	0,3	Valid	*Good*

Source: Primary data that have been processed, 2017

In the table above, it can be seen throughout the statements used to measure these three variables have a validity coefficient greater than a critical value i.e. 0.3 (> 0.30),so that all these statements are declared valid.

4.1.2.2. Reliability Test Results

Reliability testing is intended to test the reliability of a measurement tool of research. In this research, to test the reliability of the measurement tool used techniques side often called two or Split Half. By using the software SPSS 16.0, obtained test results as follows:

Table
Recap Of The Reliability Test Results Of Questionnaires

Variable	Reliability Coefficient	Critical Value	Conclusion	Criteria
Utilization of Information Technology (X_1)	0,916	0,7	Reliabel	Good
Profesionalism (X_2)	0, 956	0,7	Reliabel	Good
Quality of tas Inspection (Y)	0, 856	0,7	Reliabel	Good

Source: Primary data that have been processed, 2017

The value of the coefficient of reliability for each variable as shown in the table above is greater than 0.7 so it can be inferred that the measuring instrument used reliability and the answers given by respondents with regard to the statements submitted as reference for this study, reliable (reliability) or reliably.

4.1.3 Descriptive analysis results

4.1.3.1 The responses of the respondents Regarding the utilization of information Technology

The responses of the respondents Regarding the utilization of information technology in the spread to 73 employees at the tax services Office 3 Pratama.

Table
Percentage Score Answers Of Respondents Regarding The The Variable Utilization Of Information Technology

No	Indicator	Actual Score	Ideal score	% Actual Score	Criteria
1	Describe The Information Processing Cycle	478	730	65,48%	Enough
2	The number of applications or software used	505	730	69,18%	Good
3	The Frequency Of Utilization	479	730	65,62%	Enough
	Total	**1462**	**2190**	**66,76%**	**Enough**

Sources: the results of processing of SPSS, 2017

Furthermore the percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score of the answers of the respondents presented on the above explanation shows that the results of the calculation of the percentage of the total score from the variable information technology Utilization of 66.76% interval between 52%-68%. Thus it can be concluded that the variable utilization of information technology is in a category is good enough, it does show that there are still weaknesses in the utilization of information technology.

4.1.3.2 The responses of the respondents Regarding Professionalism

The responses of the respondents Regarding professionalism in the spread to 73 employees at the tax services Office 3 Pratama.

Table Of Percentage Score Answers Of Respondents Regarding The Variables Of Professionalism

No	Indicator	Actual score	Ideal score	% Actual Score	Criteria
1	Use of knowledge in the process of Auditing	480	730	65,73%	Enough
2	Remain Firmly on the level of the Profession	466	730	61,92%	Enough
3	Equal treatment to the public and fair Evenly	491	730	67,26%	Enough
	Total	**1437**	**2190**	**65,62%**	**Enough**

Sources: the results of processing of SPSS, 2017

Furthermore the percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score of the answers of the respondents served on the penejelasan above shows that the results of the calculation of the percentage of the total score of a variable the professionalism of 1437 (65.62%) are in the interval between 52%-68%. Thus it can be concluded that the variables of professionalism is in a category is good enough, but there is still a gap of 34.48% of these things indicate that there are still weaknesses in professionalism.

4.1.3.3 The responses of the respondents Regarding the quality of Tax Inspection

The responses of the respondents Regarding the quality of the examination of the Tax in the spread to 73 employees at the tax services Office 3 Pratama.

Table Of Percentage Score Answers Of Respondents Regarding The The Variable Quality Of Tax Inspection

No	Indicator	Actual Score	Ideal Score	%Actual Score	Criteria
1	Tax Inspection Results	479	730	63,01%	Enough
2	Clients are satisfied with the results of the Audit	521	730	68,22%	good
3	A strong commitment	469	730	64,85%	Enough
	Total	**1469**	**2190**	**67,07%**	**Enough**

Sources: the results of processing of SPSS, 2017

Furthermore the percentage of the total score of the answers of the respondents onthe table above are interpreted into the table scale interpretation of the percentagescore of the answers of the respondents presented on the above explanation showsthat the results of the calculation of the percentage of the total score of the variablequality of the examination of the tax of 1469 (67.08%) is

between the interval52,01%-68.00%. Thus it can be concluded that the Tax Inspection variables are in a category is good enough, but there is still a gap of 32.98% of these things indicate that there are still weaknesses in the quality inspection of the tax.

4.1.4 Verifikatifk Analysis

Verifikatif analysis used to test hypotheses based on the results of the calculation of statistics. The conceptual hypotheses put forward is alleged the existence of the influence the utilization of information technology and the professionalism of the quality inspection of the tax. Statistical methods are used to test the hypothesis that the conceptual is The Structural Equation Modelling (SEM) via Partial Least Square approach (PLS).

In Structural Equation Modeling, there are two types of models are formed in this research, there is a manifest variable 9 and 3 variable latent i.e. the utilization of information technology (X 1) that the manifest variables with 3 dikur, professionalism (X 2) with 3 manifest variables and quality Inspection tax (Y) and 3 the manifest variable.

4.1.4.1 Testing Measurement Model (Outer Model)

Evaluation of outer model used to look at the relationship between latent variables with the manifest variables or indicators (measurement model). To evaluate the outer model, used the test validity and reliability. In a test of validity in Partial Least Square (PLS) is divided into two parts namely the Convergent Validity and Discriminant Validity.

1. **Test Validity**

a. *Convergent Validity*

Convergent validity relates to the principle that an indicator of an invalid constructs should have high correlated. as for the convergent validity for assessing the value of outer loading should be more than 0.5-0.6 belong enough, where as if is greater than 0.7 then is said to be high, as well as the value of the average variance extracted (AVE) and communality of values must be ≥ 0.5.

Based on the test results using the software SmartPLS 2.0, obtained the following results:

Table Loading Factor

	The Utilization of Information Technology X1	Profesionalism X2	Quality Inspection Of tax Y
X1.1	0,959079		
X1.2	0,9445		
X1.3	0,961835		
X2.1		0,970899	
X2.2		0,96352	
X2.3		0,935108	
Y1			0,977934
Y2			0,95695
Y3			0,98652

Source: Data processed using the Smart software PLS

Based on table 4.20 above, can be explained about the value of outer loading for each indicator of the utilization of information technology, Professionalism and quality of the tax

Examination has a value of ≥ 0.6 meaning that all the indicators stated to have validity is good in explaining the variable his latent.

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

Tabel AVE

	AVE	Comunalty
The Utilization of Information Technology X1	0,912	0,912
Profesionalism X2	0,915	0,915
Quality Inspection Of tax Y	0,948	0,948

Source: Data processed using the Smart software PLS

And if viewed from the value the community values AVE and above any latent variable exceeds the limits specified is ≥ 0.5 priest Ghozali (2013:110) which means all the latent variable have validity

b. *Discriminant Validity*

Discriminant Validity can be seen from the measurement of cross loading factor with invalid constructs and comparative roots of latent variables in correlation with the AVE:

Tabel Cross Loading Factor

	The Utilization of Information Technology X1	Profesionalism X2	Quality Inspection Of tax Y
X1.1	0,959079	0,820886	0,757113
X1.2	0,9445	0,729104	0,661988
X1.3	0,961835	0,855268	0,820024
X2.1	0,844478	0,970899	0,777745
X2.2	0,820473	0,96352	0,786289
X2.3	0,750932	0,935108	0,677146
Y.1	0,805544	0,799511	0,977934
Y.2	0,688751	0,693272	0,95695
Y3	0,795656	0,788916	0,98652

Source: Data processed using the Smart software PLS

Based on the table above, seen the value of cross correlation of loading any invalid constructs latent for a corresponding indicator is higher than other invald constructs, so that it can be concluded that the indicators used to measure the latent variables are qualified comparison the value root AVE with latent each correlations presented as follows:

Table Comparison of the root Variable Correlation with Latent AVE

			Korelasi Antar Var Laten		
Variable Latent	**Akar Ave**		**X1**	**X2**	**Y**
X1	0,955	**X1**	1		
X2	0,957	**X2**	0,84365	1	
Y	0,974	**Y**	0,786824	0,783655	1

Source: Data processed using the Smart software PLS

Based on the above table, seen that the value of the root of the AVE each variable higher than the correlation between latent variables values. And based on the above description, the size of The Cross comparison or factor loadings AVE with correlation variable latennya has been qualified, so it can be concluded that the terms of the discriminant validity on variables have been met.

2. Reliability Test

Reliability test in Partial Least Square (PLS) can use the Composite Reliability (CR), which is presented as follows:

Tabel *Composite Reliability*

	Composite Reability
X1	0,968967
X2	0,970012
Y	0,9822

Source: Data processed using the Smart software PLS

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

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

Test the fit of the entire model of combined (fit test of combination model) was a test match is to validate the model in its entirety, using the value of goodness of fit (GOF).

GoF Values Results Table

	Communality	R Square
Variable Y	0.603	0.669
Multiplication	0.403	
value GoF	0.634	

Source: Data processed using the Smart software PLS

Based on th table above note that the value of goodness of fit (GoF) obtained from the result of the multiplication of the values of communality and R-square of 0.368. Gof values of 0.470 according to Uce Indah yanti, 2013 belongs to strong or higher, so it can be concluded that the test results match the models goodness of fit is already classified as high.

4.1.4.1 Structural Model Testing *(Inner Model)*

The hypothesis in this study will be tested by using path coefficient and t-values are presented as follows:

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

	Original Sample (O)	T Statistics (|O/STERR|)
The Utilization of Information Technology ($X_{1)}$ -> Quality Inspection Of tax (Y)	0,436	3,979
Profesionalism ($X_{2)}$ -> Quality Inspection Of tax (Y)	0,416	3,730

Source: Data processed using the Smart software PLS

From the equation, it is seen that the coefficients of the structural lines of variable Utilization of information technology (x1) is smaller than the variables of professionalism (x2), which indicated that the utilization of information technology(x1) tend to have a smaller influence than on professionalism (x2) to quality inspection tax (Y). to see the percentage of the influence of each variable against exogenous variable sendogenous latent, here presented a partial determination coefficients (R2) and simultaneous that are the product of a structural line with coefficient correlation with endogeneous latent variables

Determination Of Coefficient Analysis Table (R^2)

	Structural Path coefficient	Correlation with Y	Influence(%)
The Utilization of Information Technology ($X_{1)}$ -> Quality Inspection Of tax (Y)	0,436	0,190	34,3%
Professionalism ($X_{2)}$ -> Quality Inspection Of tax (Y)	0,416	0,173	32,6%
TOTAL Influnce (R^2)			66,9%

Source: Data processed using the Smart software PLS

The explanation for the above table are as follows:
1. The utilization of information technology contributes to the influence of 34.3% of the quality inspection of the tax.
2. Professionalism contributed to the influence of 32.6% on quality inspection of taxes.
3. in the table above, looks value R Square obtained is amounting to 69.9% or 0.699.The results showed that the utilization of information technology (X 1) and Profesioanlisme (X 2) together provide the influence of 66.9% of the quality Inspection tax (Y), while as much as (1-R Square) 33.1% the rest is a great contribution to the influence exerted by other factors not examined (ζ).

4.1.4.2 Hypothesis Testing

To see if the influence exerted by both the latent variable such significant exogenous or not, hypothesis testing is done as follows :

a) Influence the utilization of information technology (X 1) to quality Inspection tax (Y) (Hypothesis 1)

Ho: the utilization of information technology do not affect significantly to Tax Services Office checks on Vice, Tax Services Office and Tax Services Office Majalaya Tegallega

Ha: influential information technology Utilization significantly to Tax Services Officechecks on Vice, Tax Services Office and Tax Services Office Majalaya Tegallega
Level of significance (α) used is 0.05 or 5%

T Test table of the utilization of information technology (X 1) against The Quality Of The Pemriksaan Tax (Y)

Latent Variable	Path Cofficient	$t_{statistik}$	t_{kritis}	Description	Conclusion
X_1 -> Y	0,436	3,979	1,980	Ho ditolak	Signifikan

Source: Data processed using the Smart software PLS

Based on the above table, the value of tstatistik for the variable X 1 acquired for 3.979. The greater value of 1.980 Priest Ghozali (2013:99), so it can be inferred that H0 is rejected and accepted Ha, meaning that the utilization of information technology proved to be influential to the quality inspection of tax on Tax Services Office Associate

b) Professionalism (x 2) Influence to the quality inspection tax (Y) (Hypothesis 2)

Ho : Professionalism has no effect significant to quality checks on Tax Service OfficeAssistant, Office of the Ministry of Taxes and Tax Services Office Majalaya Tegallega.

Ha : The behavior of Taxpayers significant effect against the Kualits examination of the tax on the tax service Office Assistant, Office of the Ministry of Taxes and Tax Services Office Majalaya Tegallega

Level of significance (α) used is 0.05 or 5%

T Test table Profefsionalisme (X 1) against Quality Inspection Tax (Y)

Latent Variable	Path Cofficient	$t_{statistik}$	t_{kritis}	Description	Conclusion
X_2 -> Y	0,416	3,730	1,980	Ho ditolak	Signifikan

Source: Data processed using the Smart software PLS

Based on the above table, the value of tstatistik for the variable X 2 acquired for 3.730. The greater value of 1.980 (Priest Ghozali (2013:99), so it can be inferred that H0 is rejected and accepted Ha, meaning that Professionalism proved to be influential to the quality inspection of tax on Tax Services Office Associate,

4.2 Discussion

4.2.1 Influence the utilization of information technology to quality inspection of Tax

The results of research in the field is obtained from the results of the calculation of the correlation between the utilization of information technology (X 1) to quality Inspection tax (Y) by 0.436 and included in the relationship is good enough. While thepositive is marked correlation demonstrates the relationship between the two is unidirectional, that is, the better the technology Utilization will be followed by tax inspection good quality anyway.

Then there is the influence between the utilization of information technology to quality inspection of Tax indicated by the value of the coefficient of determination of 34.33% whereas the difference of 65.67% is affected by other factors not examined in this study. Based on the above explanation can be said that the utilization of information technology influence on the quality of the examination of the tax.

4.2.2 The influence of Professionalism to quality inspection of Tax

The research results obtained in the field of professionalism (x 2) correlation to quality Inspection tax (Y) there is a correlation of 0.416 and included in the category is good enough. A positive correlation indicates the relationship between the two is unidirectional, meaning professionalism that the better the quality of the Examination followed by aka Tax anyway.

Then there are the influences of interrelations between the tax inspevtion of the quality of professionalism shown by the determination of the value of 32.6%- 67.4% difference while influence by other factors not examined in this study based on the above explanation can be that influential examination of the quality of professional tax

V. Conclusions and Suggestions

5.1 Conclusions

1.The utilization of information technology is significant to the quality of influentialexamination of Tax which means Pemanfaaatan information technology influence the positive direction of the quality inspection of tax on Tax Services Office Majalaya,Vice and Tegallegga With the utilization of information technology is good then the quality of the examination of the Tax would be good. Because with the utilization ofinformation technology, then the quality of the examination of the tax would not bebad.

2. Professionalism effect significantly to quality inspection of tax on Tax Services Office Pratama and Madya Majalaya, Tegallegga professional the better it will give an impact on improving the quality of the examination of the Tax, as well as vice versa.Directly Profesioanlisme provides a major influence on the quality of the examination of the tax.

5.2. Any suggestions

5.2.1 Operational Advice

1. Parties KPP should pay more attention to data accuracy and speed of access in information technology that have an impact onAccurately information generated.

2. Parties KPP should further enhance the professionalism of the inspectors back taxes, because with the high level of professionalism will be increasingly reduced the level of cheating in the examination of the tax. And to improve the quality of Tax Checks every KPP should improve the quality of the examiner his taxes, both from the professionalism, independence and others that can make the results of the examination of the tax there is no confusion.

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