Influence Professionalism On Organizational Commitment And Implicated On The Performance Of Tax Officials

(Study On Tax Office Pratama Majalaya)

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Abstract

This study aims to determine whether professionalism, influence on organizational commitment and organizational commitment affect the performance of tax employees.

The method used in this research is descriptive verifikatif research conducted to describe the independent variable, either only on one or more variables (stand-alone variables) without making a comparison and look for that variable with other variables. Verifikatif method is defined as research conducted on a population or a particular sample with the aim to test the hypothesis that has been set.

The reason researchers chose descriptive method verifikatif in this study because researchers want to describe the influence of professionalism on organizational commitment implicasinya on employee performance tax.

The results showed that between Professionalism and Organizational Commitment there is a strong and positive influence between Professionalism and Organizational Commitment of 41%, which means the better Professionalism will impact on the better Commitment Organization.

The results also showed that between the Organizational Commitment and Employee Performance there is a strong and positive relationship between Organizational Commitment and Employee Performance of 65%, which means the better Organizational Commitment will impact on the better Performance Employees.

Keyword. *Professionalism, Organizational Commitment, Employee Performance Tax.*

1. *INTRODUCTION*

1.1 *Backround*

number of personnel employees tax is still lacking in .She admits now the number of personnel tax employees only about 31.500 people .With very small numbers the , tax officials should serve as much as 240 million people indonesians .Was limited , it makes employees tergopoh-gopoh tax in serving taxation to the community (kismantoro peter , 2012) .Executive director of the center for indonesia analysis of taxation (yustinus prastowo , 2017) evaluate performance tax revenues not satisfactory .In the last ten years , tax revenue target is not , even the percentage realization of tax revenue by 2016 81,4 percent is the worst . The performance of existing taxes (tax buoyancy) describing the tax authorities indonesia in following economic growth rate has decreased .But phenomenon that occurs the former chairman of the constitutional court , (mahfud md , 2015) remind the quality of performance Employees djp must be improved to avoid tempted to take action collusion and other illegal harmed nation .Mahfud said an unruly employees tax still found in the area .This , he said , could hurt institution tax because they make level public trust to perform taxation be dropped .He added that the

phenomenon employees tax berkolusi with taxpayers , was found in the field of employment another , because a political system is currently has seized someone on behalf of revenge budi .The directorate general of tax the finance ministry , (ken dwi jugiasteadi , 2015) added surveillance employees djp has been held optimally and not allow for the manipulation tax .But , he admitted tax employees unruly there are still and a monitoring system has yet to ensure act of lawlessness , which could hurt tax revenue , happen at a later Day .

Directorate general of tax dropped discipline to 29 employees problematic early in 2015 .Of the total the employee , 12 people may of penalty venial , 5 they receive a modest , and 10 employees punishable by heavy .One employees with severe penalties and one dismissed .We did not hesitate to employees tax breaks , in 2014 , mardiasmo 298 officials said there was a tax sanction .In these cases , is 111 people affected by the light , 42 people affected by sanctions modest , and 110 employees convicted weight .There are also employees to sanction in accordance with government regulation no 45 years 1990 , that is one employee of light and 12 employees with severe penalties .There are six employees in berhentikan and six people affected by suspended (mardiasmo , 2015) .

Problems that arise in professionalism examiner the sum resources employees tax .
(fuad rahmany , 2014) said that employees directorate general of tax (djp) small that the informal sector difficult to reach entirely .Whereas the number of informal sector the middle class growing rapidly for 10 years while to recruit employees tax , is not really simple .

According to the head committee (mark mekeng taxation, 2011) express, working committee have found 12 points abuse rights in taxation.Almost all deception occurred in the whole range of directorate general of tax, ranging from the to center.

According to the director pkp authority djp (times, 2013) directorate general of tax will replace the tax examiner amateur been in charge.Some new officers will be examiner long survivors sieve. It was so far not all check the tax is the professional.Instead, most of them even tenaga-tenaga not be special education.Among internal tax directorate general, they were called of structural.

Based on the phenomenon and background problem above , hence writers take the title of a thesis: " The influence of professionalism on the commitment of the organization and its implications on the employee performance tax".

1.2 *Iden tification Problem And Joint Problems*

1.2.1 *identification problems*

there are still violation done by tax employees who have lost institutions taxation so public trust be thin , this indicates that commitment organization employees tax is still low that have an impact on performance employees tax .

1.2.2 *Synthesis a problem*

based on the background the test which has been described above , hence the problems in this research we can say as follows:

1) how big the influence of professionalism on the commitment of the organization?

2) how big the influence of the commitment of the organization against the employee performance tax?

1.3 *Intents And Purposes Research Mean*

1.3.1 *research investigation*

is to obtain data, information or an overview of the influence of the professional commitment and implications on the employee performance tax.

1.3.2 *research purposes*

as for the purpose of research is:

1) *to know how big the influence of professionalism against commitment organization.*

2) *to know how big the influence of commitment to the employee performance organization tax.*

1.4 *Uses Researchers*

based on from a purpose he did this research , writer hope that research is expected to produce an information and data beneficial to parties concerned and need it .As for research conducted is expected to useful as follows:

1.4.1 *uses academic*

1) for science development to make a work new researchers that could support in the development of examination tax .

2) for researchers could increase insight with apply the science which had obtained in theory in the field

1.4.2 *practical utility research is hoped can be material input to increase professional employees tax done by relevant regional and improve the process performance employees tax that tax revenue can has realized based on the set target .*

II. LITERATURE REVIEW, FRAME OF MIND, HYPOTESIS

2.1 Literature Review

2.1.1 Taxation

2.1.1.2 *Function Taxation*

is a source of revenue countries which have two functions according to mardiasmo (2011: 1) namely:

1 .*Function budget (budgetair) as a source of funding for the government , to finance pengeluaran-pengeluarannya .*

2 .*Function set (regulerend) as a tool for managing or implement the government in social economy .*

2.1.1.3 *System Of Tax Collection*

The tax collection system can be divided into three systems according to Mardiasmo (2011:7) that is as follows:

1. *Official Assessment system*

Is a system of voting that gives authority to the Government (fiskus) to determine the magnitude of the tax owed by the Taxpayer.

2. *Self Assessment System*

Is a system of voting that gave authority entirely to the Taxpayer to compute, reckon, pay, and reported the own immensity of taxes owed.

3. *With the Holding System*

Is a system of voting that gives authority to a third party (not fiskus and not the Taxpayers in question) to determine the magnitude of the tax owed by the Taxpayer.

2.1.2 *Understanding Professionalism*

Dwiyanto (2011:157) said that professionalism is:

"Savvy or conviction that the attitudes and actions of the apparatus in the convening order and service is always based on Science and values of the profession that prioritizes the interests of the public apparatus".

2.1.3 *Characteristics Of Professionalism*

Outline the attributes of professionalism are:

1. Have a high skill in a field as well as proficiency in using specific equipment required in the performance of duties concerned with the fields of yesteryear.

2. Have knowledge and experience as well as intelligence in analyzing a problem and sensitive in the reading situation of the quick and precise and meticulous in taking the best decision on the basis of sensitivity.

3. Have a forward-oriented attitude so as to have the ability to anticipate environmental developments unfolding before him.

4. Have independent attitude based on personal ability and confidence in open listening and respect other people's opinions, but careful in choosing what's best for themselves and their personal development.

2.1.4 *The Sense Of Organizational Commitment*

According to Kreitner Kinicki cited by (2014:165) as follows:

"the level of organizational commitment as mendefinsikan where a person identifies an organization and tied to its aims. This is important because the work attitude of the people who have the commitment expected could show a willingness to work harder for the sake of achieving the objectives of the Organization and have a greater desire to keep working in a company ".

2.1.5 *Understanding Employee Performance*

According to Anwar, Mangkunegara (2010:67) reveals performance are:

"the performance is essentially the result of work in the quality and quantity achieved an officer in carrying out his duties in accordance the responsibility given to him, in this case, employees can learn how great their performance through means information such as comments from both partners, however performance assessment that refers to a formal and structured system to measure, assess and influencethe nature of work related behaviors and outcomes including the level of absenteeism ".

2.2 *Framework For Thinking*

2.2.1 *The Influence Of Professionalism Towards Organizational Commitment*

According to Wirawan (2011:123) employees who have high professionalism are expected to contribute significantly in the achievement of the objectives of the organization.

2.2.2 influence of organizational commitment on performance of tax Officers

Cited by Daft (2011:11) as follows:

"stated that organizational commitment is a crucial attitude that affects performance. Organizational commitment as a high involvement and loyalty to the organization. Employees with a high degree of organizational commitment will involve itself in the Organization and work on behalf of the Organization ".

III *RESEARCH METHODS*

3.2 *Research Methods*

Research methods is a way the author in analyzing data. Understanding of research methods according to Sugiyono (2013:224) is as follows:

"The scientific method of research is a great way to get the data with a specific purpose and usefulness, the technique of data collection is the most strategic step in the research, because the main goal of the research is getting the data".

3.3 *Operasionalisasi Variables*

According to Nur Indriantoro and Bambang Supomo (2011:69) defines the operations are:

"The operational Definition is the determination to construct a variable that can bemeasured. Operational definition describes how certain used by researchers in themengoperasionalisasikan construct, making it possible for other researchers to conduct replication measurements the same way or developing way a better measurement of the construct ".

From the sense of the above can be expressed that the operational variables is a way to measure a concept that in this case there are variables that directly affectsand is affected, that is, variables that can cause other problems occur or a situation and conditions are variable depending on other variables.

Operasionalisasi Variable as follows:

a) independent variable (the variable X)

A variable is bound (idependent variable) is the main concern of the variables in an observation. Observations will be able to detect or describe the variable in the variables bound with changes that will occur later. Bound variables in this study is professionalism. The scale of measurement of this variable is ordinal scale.

b Dependent Variables) (variable Y)

The dependent variable or variable bound to the variable that is affected by the variable that becomes free, then variable (Y) is the commitment of the organization.The scale of measurement of this variable is ordinal scale.

C) Pemoderasi Variables (Variable Z)

The variable pemoderasi is the type of variable that affects (strengthen or weaken) the direct relationship between the dependent variable independent variable. In this study used as the variable pemoderasi is the performance of tax officers. The scale of measurement of this variable is ordinal scale.

3.3 *Data Sources And Data Collection Techniques*

3.3.1 *Data Source*

The data source can be divided into two i.e. the source of primary data and secondary data sources. According to Sugiyono (2013:136) defines the source of primary data and secondary data sources are as follows:

"The primary Source is a data source that directly provides data to the data gatherer, while the secondary data source is a source which does not directly provide data to collecting the data, for example from the other party or by document".

It can be concluded that the primary data is the primary data obtained directly from what will be examined.

The collection of primary data in this study through the way of spreading the questionnaire and conduct the interview directly with parties related to research done,primary data in this study is the result of the answers to the questionnaire that has been filled in by resonden. The respondents of this study is the tax Officer At the Office of Steward Taxation Majalaya.

3.3.2 *Data Collection Techniques*

Data gathering techniques the most strategic step in the research, because the main objective of this research was to obtain the data. To support the results of the research, then the author did data collection are needed in the following way:

1) *Survey*

This research was conducted with survey on tax services Office to obtain the necessary data.

2) *Documentation*

Together with the survey data collection is needed or by means of recorded data that relate to issues that will be examined on the basis of data owned establishments.

3) *Interview*

Researchers do faqs directly with the company to obtain the necessary information.

3.4 *Population And The Withdrawal Of Samples*

3.4.1 *Population Research*

According to Narimawati Umi (2008:161) of the population are:

"The population is the object or the subject of which has a specific karakterisik according to information defined by the researchers, as a unit of analysis research".

From the above opinion be drawn a conclusion that: the sample is part of a population that has traits or circumstances are examined. Therefore, the sample should be representative of the population that there is a compulsory author and understand about the magnitude of sampling techniques and sample size and sample characteristics in the population. These techniques are chosen with the same considerations provide opportunities to all members of the population to be elected to thesample.

3.4.2 *Withdrawal Sample*

According to Sugiyono (2010:81), describes the sample definition is as the following:

"The sample is part of the number and characteristics of which are owned by the population."

Sampling (sampling techniques) in this research is the use of a non probability sampling approach. Understanding the non probability sampling according to Sugiyono (2009:84) is as follows:

"Non probability sampling is a sampling technique does not give the same opportunity to opportunity/every element or members of the population to be selected into the sample. This sample covers the engineering, systematic sampling, quota, aksidental, purposive, saturated, snowball. "

Because of the sampling technique or withdrawal of samples used are non probability sampling is that sampling techniques that do not provide the same opportunities to be selected into the sample, for that this author uses sampling method sampling of saturated.

Based on the above sampling techniques using sampling of Saturated population70 person, then it is taken as samples is as much as 70 people.

5.3 *The Place And Time Of Research*

3.5.3.1 *Place Research*

To obtain data and information that berkaitran with the problem examined, then held the Office of Steward of tax research Pratama Majalaya Road Map No 7, LikeCompassion, Bojongloa Kaler, Bandung, West Java, Indonesia 40231.

3.5.3.2 *The Study Time*

As for the timing of the implementation of the research began in February 2017 until August 2017.

3.5 *Data Analysis Method*

3.5.1 *Method Analysis*

According to Umi Narimawati, et al. (2010:41), a method of analysis is defined as follows: "The method of analysis is the process of finding and putting together systematically data that have been processed from field observations and documentation by way of organizing the data into categories, lays out into units, doing the synthesis, devised to in the pattern, choose which is more important and that will be studied,and make conclusions so easily understood by myself or others. "

3.6.1.1 *The Descriptive Analysis*

This research uses the type or form of descriptive research conducted through the collection of data in the field. Descriptive research is the kind of research that illustrates what was done by the tax services Office Work Unit Pratama Majalaya, Bandung City based on the facts that exist for further processed into data. The data is then analyzed to obtain a conclusion. A descriptive study is used to illustrate how each of the variables of the study.

3.6.1.2 *Analysis Verifikatif*

Analysis of verifikatif in this study by using statistical tests with a test of variance-based strukturan equation 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) is explained as follows:

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

3.6 *Data Testing Methods*

3.6.1 *Test Validity*

According to Zainal Ariffin (2012:45), the validity is:

"A degree of accuracy/appropriateness of the instruments used to measure whatwill be measured".
It can be concluded that the validity of the eligibility/ketetepatan Degrees was an instrument used to measure what is to be measured as well as the extent to which these instruments perform the measurement. Validity is a product of the validation.Validation is a process performed by compilers or the user instruments for collecting data to support empirically the conclusions produced by score instrument. While validity is the ability of a measuring instrument for measuring the target ukurnyain measuring the validity of attention directed at the content and usability of the instrument.
The validity of a test is done to find out whether a measuring instrument that has been designed in the form of a questionnaire that can really run the function. All of the items in the questionnaire questions its validity must be tested to determine whether or not a valid item.

3.6.1.2 *Test Reliability*

According to Narimawati Umi (2010:43) test reliability is as follows:
"To test reliability or trustworthiness of data disclosure tool. With
the retrieved value r of the validity of the test results showed the index of correlation which Statesor no connection between the two parts of the instrument ".
Reliability test done to test the reliability and trustworthiness of data disclosure tool.

3.7 *Hypothesis Testing*

A hypothesis is a statement about a population that needs to be tested. To perform the test is done by taking a sample from a population, the way this has been easy compared to count 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 thestatement concerning the population. The entire process known as hypothesis testing.

According to Suharyadi and Anthony s. K (2009:112) hypothesis testing is defined 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" .
There are two hypothesis in this study. The second hypothesis was tested with thet-test statistics provided H0 is rejected if the thitung is greater than the critical value for α = 0.05 of 2.01.
1) Hypothesis 1
The first hypothesis is Professionalism Towards organizational commitment, Structural Equation Models:

2) Hypothesis 2
The second hypothesis is the organizational commitment of tax Employees on performance, Structural Equation Models:

$$\eta = \beta \xi_1 + \zeta$$

To test the second hypothesis test is done through statistical hypothesis as follows:
HO: γ = 0: the influence of ξ2 against η is not significant
H1: γ ≠ 0: influence of ξ2 against significant η
The test statistic used is:

$$\eta = \beta \xi_1 + \zeta$$

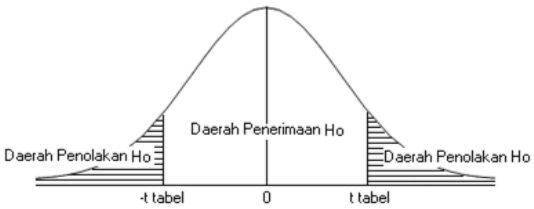
Reject Ho if thitung > ttabel on a significant level. Where is the ttabel for α = 0.05of 2.01.

$$t = \frac{\lambda}{SE(\lambda)}$$

3) Describe the area of acceptance and Rejection

To describe the area of acceptance and rejection of a hypothesis can be described with two regional parties test acceptance and rejection of the hypothesis.

The area of acceptance and rejection of the hypothesis



Source: Sugiyono in Umi Narimawati (2010:54)
Figure 3.3
The area of acceptance and rejection of the hypothesis

IV THE RESULTS OF RESEARCH AND DISCUSSION

4.1 Research Results

In this chapter will be outlined the results of the research on the influence of profesionaisme against the organizational commitment and its implications to employeeperformance tax. The main source of data used in this study is a questionnaire that was distributed to the employees of tax in the tax services office pratama majalaya, a questionnaire consisting of 24 statement with details as follows:

1) Variable professionalism consists of item 8 statement.
2) variable of organizational commitment of 8 item statement.
3)tax employee performance Variables) consisting of 8 items statement.

Furthermore the data that has been collected is then encoded (codding) as well asusing descriptive statistical analysis to find out the respondent's responses to eachof the variables examined, then proceed with the analysis of the Structural Equation Modelling (SEM) with Partial Least Square approach (PLS) to analyze the influence of organizational commitment and professionalism towards impikasinya to the performance of the employees of the tax.

4.1.1 Profile Of Respondents

Based on the results of the dissemination of the questionnaire to respondents, obtained the data profile of respondents consisting of gender, age, education and status.

4.1.2 *Testing Of The Quality Of The Research Instrument*

Prior to the data being processed, the results of research carried out in advance of testing of the quality of the research instrument used to prove whether the questionnaires have been able to measure carefully and exactly what it wants to be measured (valid) as well as consistent (reliability) to be used as a measuring instrument of research.

4.1.2.1 *Test Validity*

The validity of a test is intended to measure is valid or whether a statement in thequestionnaire. A statement is said to be valid or valid in statements on the questionnaire were able to reveal anything to the questionnaire and measured by the coefficient has a greater validity of critical value specified.

4.1.2.2 *Test Reliability*

Reliability testing is intended to test the level of reliability of measuring instrumentresearch. In this research to test the reliability of the measuring instrument research bronch's methods use alpha or the technical side two. An invalid constructs or variables can be accepted if the reliability coefficients are much larger than 37.

4.1.3 *Analysis Of Descriptive*

A descriptive analysis was used to describe the responses of the respondents against each of the variables examined include the shopping environment, response toemotions and unplanned purchases.

4.1.3.1 *Professionalism*

Based on data obtained from the results of the dissemination of the questionnaireto respondents, obtained a response-the response variable on respondent's professionalism is measured using two indicators.

4.1.3.2 *Perceptions About organizational commitment*

Based on data obtained from the results of the dissemination of the questionnaireto respondents, obtained responses-responses respondents on organizational commitment variable measured using three indicators.

4.1.3.3 *Perceptions Regarding Employee Performance*

Based on data obtained from the results of the dissemination of the questionnaireto respondents, obtained a response-the response variable on respondent's employee performance is measured using the 2 indicators.

4.1.4 *Verifikatif Analysis*

Verifikatif analysis used to test hypotheses based on the results of the calculation of statistics. Conceptual hypothesis put forward is the influence of professionalismtowards organizational commitment on employee performance tax implication. Statistical methods are used to test the hypothesis is the structural equation modelling (SEM) with Partial Least Square approach (PLS).

4.1.4.1 *Testing Measurement Model*

Testing measurement model (outer model) is used to determine the specification of the relationships between latent variables with the manifesnya variable, this testing include convergent validity, discriminant validity and reliability invalid constructs.

4.1.4.2 *Structural Model Test*

Structural model testing (inner models) can be seen from the R-Square value for each variable as endogenous strength prediction of the structural model. The magnitude of R-Square value can be used to explain the contribution of latent variablesexogenous influence certain endogenous latent variables against.

4.1.4.3 *Hypothesis Testing*

The formulation of the hypothesis to be tested are as follows:

a. *the influence of Professionalism Towards organizational commitment*

Hypothesis I

HO: γ1 = 0 Professionalism have influence on organizational commitment.

HA: γ1 ≠ 0 professionalism have influence on the performance of employees.

The significance level (α) used by 5%.

Decision-making criteria:

1) *Reject Ho and thank Ha if the value thitung > ttabel*

2) *Accept reject Ho and Ha if the value thitung < ttabel*

Statistical tests were used to test the hypothesis test is this partial t. Value ttabel is used as a critical value in this partial test is 1.96 which was the critical numbers are recommended for testing PLS.

4.2 *Discussion*

4.2.1 *The Influence Of Professionalism Towards Organizational Commitment*

From the results of correlation (r square) by 41% between Professionalism with organizational commitment, there is a strong and positive influence among the Organization's commitment to professionalism with which means getting good Professionalism will have an impact on the more good organizational commitment.

The results of this study showed that the level of coefficients of determination on Professionalism towards organizational commitment is 41% which can be interpreted as good news that more Professionalism would have resulted in a commitment to the good of the organization. GAP amounted to 59%. Of the phenomenon in CHAPTER I explained that there are still violations committed by officers of the adverse tax taxation institutions so that

public confidence be thinning, this indicates that the employee's organizational commitment of tax still low. So is impacting on the performance of tax officers.

This is in accordance with the theories expressed by Wirawan (2011:123) which says employees who have high professionalism are expected to contribute significantly in the achievement of the objectives of the organization. And also the theory ofNur Cahyani (2012) reveals that the professionalism of State tax effect positively and significantly to the commitment of the organization.

The results of the research in accordance also with the research conducted by NurCahyani (2012) reveals that the professionalism of State tax effect positively and significantly to the commitment of the organization.

4.2.2 *The Influence Of Organizational Commitment On Performance Of Tax Officers*

From the results of correlation (r square) by 65% between Employee Performancewith organizational commitment, there is a strong and positive relationship significantly between Employee Performance with organizational commitment which means getting good organizational commitment will impact in a good performance of employees. GAP of 35% which can be interpreted as the results of this research are also influenced by other factors not examined.

Research results show that the level of organizational commitment on the determination of the coefficient on performance Annual Employees was 65% which meansthat the more good the Commitments of the Organization will have an impact alsoon the increasingly effective Performance Employees. GAP of 35% which can be defined As a phenomenon still happens the phenomenon occurs the amount of tax employees personnel still experience shortages. He exposes the number of personnel officers of tax only around 31,500 people. With a very limited number of these,tax officers must serve 240 million inhabitants of Indonesia. The number is limited, this makes the employees tax tergopoh-gopoh tax in serving to the Community (Peter Kismantoro, 2012).

According to Chairman of the Panja Taxation (mark Mekeng, 2011) reveals, the Working Committee has found a 12 point prone to abuse of authority in taxation. Almost all irregularities occurred throughout the ranks of the Directorate General of taxes, ranging from regional to the Center.

The results of this research are supported by the research of Arina Nurandini (2014) reveals that the commitment has a positive and significant influence on performance of employees.

V. *CONCLUSIONS AND SUGGESTIONS*

5.1 *Conclusions*

Based on the results of research and discussion has been done regarding the influence of Professionalism towards organizational commitment and its implications on the performance of the employees, then the conclusion to be drawn as follows:

1. Professionalism of influential enough/are against taxes on employee organizational commitment Service Office Tax Pratama Majalaya, meaning the better professionalism, it would increase the commitment of the Organization's employees. But inits implementation is still not optimal because it has some problems such as:
   a. the limited human resources regarding the ability of relating to taxation in particular task a.
   b. There are still shortages to the quality of service that comes from the officer.
   c. Still lack of consistency of Professionalism in doing its responsibility.
2. The commitment of the Organization's strong performance against the influential officials of employee taxes on Tax Services Office Pratama Majalaya, meaning the more applied organizational commitment then it will improve the performance ofemployees. But in its implementation is still not optimal because it has some problems such as:
   a. Weak engagement and attachment to an employee in any of the activities of the organization.

b. the employee still less in taxes are committed.

5.2 *Suggestions*

5.2.1 *Operational Advice*

1. To improve the professionalism of the adjustment was held in placing human resource suitable fields of knowledge and skills. Indispensable employees tax accounting professionals. In addition, the need to improve services and increase the number of labor officers so that they can improve the performance of employees.
2. To increase the commitment of the organization i.e. should provide a willingness to always strive to achieve the goal instasi, through the giving attention to everyemployee needs both in material maupn non material, the need for sanctions for employees who violate the commitment. So that it can improve the quality of organizational commitment and promoted the quality performance of the employees.

5.2.2 *Academic Advice*

1. Science for developers

This research is expected to provide additional knowledge, as a source of information and as a thought-provoking contributions in developing tax accounting disciplines, as well as contribute to the development of research in particular regardingProfessionalism, organizational commitment and Employee Performance as inputand additional references for those readers particularly in tax accounting.

2. For Subsequent Researchers

It is recommended to researchers subsequent to conducting research with the same topic, by adding an indicator not used in this research so that retrieved a stronger influence of contributions between the influence of Professionalism towards Organizational commitment against the performance of employees.

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Tabel 3.5
Kriteria Penilaian Koefisien Korelasi

Nilai Korelasi Koefisien	Interfrestasi	Tafsiran
> 0,20	*Slight correlation; almost negligible relationship*	Sangat Rendah
0,20 ≤ r < 0,40	*Low correlation; Definite but small relationship*	Rendah
0,40 ≤ r < 0,70	*Moderate correlation; Substantial relationship*	Sedang/Cukup
0,70 ≤ r < 0,90	*High correlation; Marked relationship*	Tinggi
0,90 ≤ r ≤ 1,00	*Very high correlation; Very dependable relationship*	Sangat Tinggi

Sumber, Guilford (1956:145)

Tabel 3.6
Kriteria Penilaian Koefisien Determinasi

Nilai Koefesien Determinasi	Tafsiran
> 0,40	Sangat rendah
0,40 ≤ R2 < 0,16	Rendah
0,16 ≤ R2 < 0,49	Sedang/Cukup
0,49 ≤ R2 < 0,81	Tinggi
0,81 ≤ R2 < 1,00	Sangat Tinggi

Sumber: Guilford (1956:145)

Tabel 4.1
Profil Responden Berdasarkan Jenis Kelamin

Jenis Kelamin	Frekuensi	Persentase
PRIA	21	56,76%
WANITA	16	43,24%
Total	**37**	**100%**

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.2
Profil Responden Berdasarkan Usia

Usia	Frekuensi	Persentase
< 30 thn	13	35,14%
31-40 thn	7	18,92%
41-50 thn	11	29,73%
> 51 thn	6	16,22%
Total	**37**	**100%**

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.3
Profil Responden Berdasarkan Pendidikan

Pendidikan Terakhir	Frekuensi	Persentase
S1	30	81,08%
S2	5	13,51%
S3	2	5,41%
Total	**37**	**100%**

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.4
Profil Responden Berdasarkan status

Status	Frekuensi	Persentase
Menikah	18	51,35%
Belum Menikah	19	48,65%
Total	**37**	**100%**

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.5
Rekapitulasi Hasil Pengujian Validitas

No. Item	Koef. Validitas	Nilai Kritis	Keterangan	Kriteria
Profesionalisme (X)				
X.1	0,721	0,30	*Valid*	*Good*
X.2	0,574	0,30	*Valid*	*Good*
X.3	0,796	0,30	*Valid*	*Good*
X.4	0,796	0,30	*Valid*	*Good*
X.5	0,570	0,30	*Valid*	*Good*
X.6	0,661	0,30	*Valid*	*Good*
X.7	0,731	0,30	*Valid*	*Good*
X.8	0,612	0,30	*Valid*	*Good*
Komitmen Organisasi (Y)				
Y.9	0,576	0,30	*Valid*	*Good*
Y.10	0,671	0,30	*Valid*	*Good*
Y.11	0,489	0,30	*Valid*	*Good*
Y.12	0,546	0,30	*Valid*	*Good*
Y.13	0,758	0,30	*Valid*	*Good*
Y.14	0,707	0,30	*Valid*	*Good*
Y.15	0,635	0,30	*Valid*	*Good*
Y.16	0,662	0,30	*Valid*	*Good*
Kinerja Pegawai Pajak (Z)				
Z.17	0,695	0,30	*Valid*	*Good*
Z.18	0,710	0,30	*Valid*	*Good*
Z.19	0,642	0,30	*Valid*	*Good*
Z.20	0,713	0,30	*Valid*	*Good*
Z.21	0,574	0,30	*Valid*	*Good*
Z.22	0,605	0,30	*Valid*	*Good*
Z.23	0,512	0,30	*Valid*	*Good*
Z.24	0,630	0,30	*Valid*	*Good*

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.6
Hasil Pengujian Reliabilitas Kuesioner

Variabel	Cronbach's alpha	Nilai Kritis	Keterangan	Kriteria
Profesionalisme (X)	0,766	0,7	*Reliabel*	*Acceptable*
Komitmen Organisasi (Y)	0,754	0,7	*Reliabel*	*Acceptable*
Kinerja Pegawai Pajak (Z)	0,864	0,7	*Reliabel*	*Good*

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.7
Pedoman Kategorisasi Tanggapan Responden

No.	Persentase Jumlah Skor	Kriteria
1	20,0% - 36,0%	Tidak Baik/ Tidak Efektif
2	36,1% - 52,0%	Kurang Baik/ Kurang Efektif
3	52,1% - 68,0%	Cukup Baik/ Cukup Efektif
4	68,1% - 84,0%	Baik/ Efektif
5	84,1% - 100%	Sangat Baik/ Sangat Efektif

Sumber: Umi Nurimawati (2007:85)

Tabel 4.8
Rekapitulasi Skor Tanggapan Responden Mengenai Profesionalisme

No.	Indikator	Indeks Skor		%	Kriteria
		Aktual	Ideal		
1	Kemampuan Pegawai	161	185	87,30%	Sangat Baik
2	Etika Profesi Pegawai	161	185	87,43%	Sangat Baik
Persentase Skor Dicapai		**322**	**370**	**87,36%**	**Sangat Baik**

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.11
Rekapitulasi Skor Tanggapan Mengenai Komitmen Organisasi

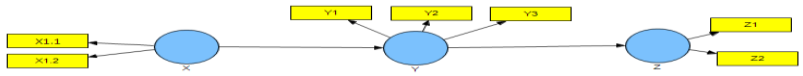
No.	Indikator	Indeks Skor		%	Kriteria
		Aktual	Ideal		
1	Afektif	167	185	89,91%	Sangat Baik
2	Kontinyu	168	185	90,81%	Sangat Baik
3	Normatif	157	185	84,50%	Sangat Baik
Persentase Skor Dicapai		**492**	**555**	**88,41%**	**Sangat Baik**

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.15
Rekapitulasi Skor Tanggapan Responden Mengenai Kinerja Pegawai

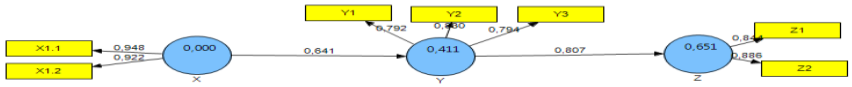
No.	Indikator	Indeks Skor		%	Kriteria
		Aktual	Ideal		
1	Kualitas	161	185	86,76%	Sangat Baik
2	Kuantitas	161	185	86,76%	Sangat Baik
Persentase Skor Dicapai		**322**	**370**	**86,76%**	**Sangat Baik**

Sumber: Hasil olah data kuesioner, 2017



Gambar 4.1

Diagram Jalur Penelitian



Gambar 4.2
Diagram Jalur Model Lengkap

Tabel 4.18
***Loading Factor* Variabel Profesionalisme (X)**

Indikator		*Loading Factor*	t_{hitung}	Keterangan
$X_{.1}$	**Kemampuan Pegawai**	0,948	6,700	*Valid*
$X_{.2}$	**Etika Profesi Pegawai**	0,921	6,700	*Valid*

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.19
Loading Factor Variabel Komitmen Organisasi (Y)

Indikator		*Loading Factor*	t_{hitung}	Keterangan
$Y_{.1}$	**Afektif**	0,792	5,067	*Valid*
$Y_{.2}$	**Kontinyu**	0,829	5,067	*Valid*
$Y_{.3}$	**Normatif**	0,793	5,067	*Valid*

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.20
Loading Factor Variabel Kinerja Pegawai (Z)

Indikator		*Loading Factor*	t_{hitung}	Keterangan
$Z_{.1}$	**Kualitas**	0,843	16,463	*Valid*
$Z_{.2}$	**Kuantitas**	0,885	16,463	*Valid*

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.21
Nilai AVE dan *Communality* Untuk Setiap Konstruk

Latent Variable	AVE	*Communality*
Profesionalisme (X)	0,874	0,874
Komitmen Organisasi (Y)	0,648	0,648
Kinerja Pegawai (Z)	0,748	0,748

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.22
Cross Loading

	X	Y	Z
X1.1	0,948401	0,654001	0,776528
X1.2	0,921601	0,534256	0,639757
Y1	0,477411	0,792335	0,597463
Y2	0,567952	0,829673	0,690155
Y3	0,497730	0,793650	0,657317
Z1	0,618197	0,644626	0,843611
Z2	0,699032	0,746392	0,885971

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.23
Hasil Uji Perbandingan Akar AVE dengan Korelasi Variabel Laten

Latent Variable	Akar AVE
Profesionalisme (X)	0,935
Komitmen Organisasi (Y)	0,805
Kinerja Pegawai (Z)	0,865

Correlations	X	Y	Z
X	1		
Y	0,640	1	
Z	0,763	0,807	1

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.24
Reliabilitas Konstruk

Latent Variable	*Composite Reliability*	*Cronbach's Alpha*
Profesionalisme (X)	0,932	0,766
Komitmen Organisasi (Y)	0,847	0,754
Kinerja Pegawai (Z)	0,855	0,864

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.25
Koefisien Korelasi

	Correlations	thitung
X → Y	0,640	6,700
X → Z	0,763	5,067
Y→Z	0,807	16,463

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.26
Koefisien Determinasi

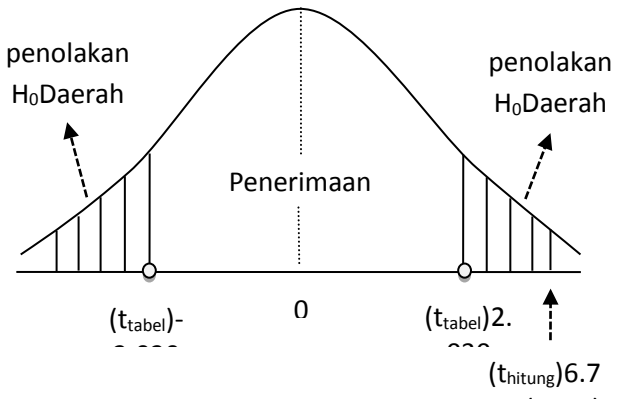
	R Square
X → Y	0,410
Y → Z	0,651

Sumber: Hasil olah data kuesioner, 2017

Tabel 4.27
Pengujian Hipotesis Pengaruh Profesionalisme Terhadap Komitmen Organisasi

Variabel	*Path Coefficients*	t_{hitung}	t_{tabel}	α	Keputusan	Kesimpulan
X → Y	0,641	6.700	2,030	0,05	Ho ditolak	Signifikan

Sumber: Hasil olah data kuesioner, 2017

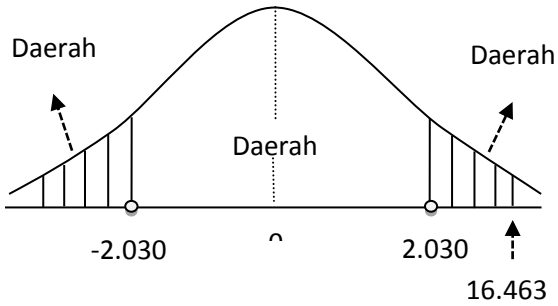


Gambar 4.3
Kurva Hipotesis Pengaruh Profesionalisme Terhadap Komitmen Organisasi

Tabel 4.28
Pengujian Hipotesis DampakKomitmen Organisasi Terhadap Kinerja Pegawai

Variabel	*Path Coefficients*	t_{hitung}	t_{tabel}	α	Keputusan	Kesimpulan
Y → Z	0,725	16.463	2.030	0,05	Ho ditolak	Signifikan

Sumber: Hasil olah data kuesioner, 2017



Gambar 4.4
Kurva Hipotesis Dampak Komitmen Organisasi Terhadap Kinerja Pegawai