THE EFFECT OF QUALITY OF TAX SERVICE AND KNOWLEDGE OF TAXATIONS ON MOTIVATION OF TAXPAYERS TO FULLFILL TAX LIABILITIES (Survey On Required Personal Tax On STO Majalaya)

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ABSTRACT

This research was conducted in Primary Tax Service Office Majalaya. The phenomenon that occurs is still there are taxpayers who complain about the tax services provided and still the low knowledge of taxpayers about the tax function that causes the Taxpayers' Motivation Fullfill Tax Liabilities still has not increased. This research was purpose to find out how much influence Service Quality and Knowledge of Taxation significant effect to Motivation of The Taxpayer to Fulfill The Tax Liabilities.

The method used in this research is descriptive method verification with quantitative approach. The sampling method in this study using nonprobability sampling with slovin sampling approach. The unit of analysis in this research is the 100 individual taxpayers in Primary Tax Service Office Majalaya. The data were analyzed using multiple linear regression. Testing the hypothesis in this study using the statistical t-test statistic with software Smart PLS 2.0.

Results from this study showed that the Service Quality and Knowledge of Taxation effect to Motivation of The Taxpayer to Fulfill The Tax Liabilities in Primary Tax Service Office Majalaya. The results of this study also showed that Service Quality and Knowledge of Taxation influence Motivation of The Taxpayer to Fulfill The Tax Liabilities in in Primary Tax Service Office Majalaya.

Keywords: Service Quality, Knowledge of Taxation, Motivation of The Taxpayer to Fulfill The Tax Liabilities.

I. PRELIMINARY

1.1 Background

The phenomenon that occurred in KPP Pratama Majalaya Bandung related to the Quality of Tax Service is still there are taxpayers who complain about the tax service provided because there is still a tax officer who is not friendly to the taxpayer, other than that the information conveyed sometimes not appropriate to make taxpayers complain (Ayi Miraz Sidiq, 2017).

The phenomenon that occurs in KPP Pratama Majalaya Bandung, among others related to Knowledge of Taxation is still low knowledge of taxes that cause taxpayers less know the function of tax for what and how to report tax income to tax office correctly (Ayi Miraz Sidiq, 2017).

1.2 Identification of Research Problems

Based on the research background described above, the problems that can be identified are:

1) Quality Tax service that still not satisfy the taxpayer.
2) Knowledge of Taxation of society is still very minimal.
3) Motivation of Taxpayer to Fullfill Tax Liabilities still has not increased in paying taxes.

1.3 Formulation of Research Problems

Based on the background and identification of the problem, then the problem can be formulated as follows:

1) How Big The Influence Of Quality Of Tax Service To

Motivation of Taxpayer To Fullfill Tax Liabilities .

2) How Big the Effect of Knowledge of Taxation Tehadap Motivation of Taxpayer to Fullfill Tax Liabilities

1.4 Purpose And Research Objectives

1.4.1 Research Purpose

The purpose of this study is to examine and collect data on how much influence the Quality of Tax Service, Knowledge of Taxation of Motivation of Taxpayer to Fullfill Tax Liabilities.

1.4.2 Research Objectives

Based on problem identification and problem formulation above, the objectives of this research is as follows:

1) To know the magnitude of the influence of the Quality of Tax Service on Motivation Taxpayer to Fullfill Taxation Liabilitiess .
2) To know the magnitude of the influence of Knowledge of Taxation on Motivation of Taxpayer to Fullfill Tax Liabilities

1.5 Usefulness Research

1.5.1 Practical Usefulness

The results of this study are expected to provide solutions and problem solving related to the Influence of Quality of Tax Service, Knowledge of Taxation on Motivation Taxpayer to Fullfill Taxation Liabilities.

1.5.2 Academic Usefulness

The results of this research is used as the development of science through studies and concepts that are expected to re-prove the theories of previous research on the influence of Quality of Tax Service and Knowledge of Taxation on Motivation of Taxpayer to Fullfill Tax Liabilities.

II. REVIEW OF LITERATURE, FRAMEWORK AND HYPOTHESES

2.1 Literature review

2.1.1 Quality of Tax Service

2.1.1.1 Definition of Quality of Tax Service

Quality of Tax Service According to Lena Ellitan (2015: 47) are:

"Quality of Tax Service is a measure of how good the level of service provided is able to adjust to customer expectations, the Quality of Tax Service is realized through the fulfillment of customer needs and desires as well as the provision of service delivery divides customer expectations.

2.1.1.2 Indicators of Quality of Tax Service

Indicators Quality of Tax Service According to Lena Ellitan (2015: 48), namely: ReLiabilities (ReLiabilities), Security /
Assurance (Assurance), Attention (Empathy), Physical
Evidence (Tangible), and Responsiveness (Responsivenees) .

2.1.2 Knowledge of Taxation

2.1.2.1 Definition of Knowledge of Taxation

Knowledge of Taxation by Gunandi (2016: 758) is:

"Knowledge of Taxation is a task undertaken by the government for Taxpayers to understand, be aware of taxes and comply with the general provisions of taxation. So that the taxation activities work effectively and efficiently and achieve its goals ".

2.1.2.2 Indicators of Knowledge of Taxation

According to Kurnia Siti Rahayu (2010) Knowledge of tax can be measured: Knowledge of general provisions and procedures of taxation, Pe ngetahuan the tax function, and knowledge about the tax system.

2.1.3 Motivation Taxpayer to Fullfill Taxation Liabilities

2.1.3.1 Definition of Motivation of Taxpayer to

According to Harsuko Riniwati (2011: 40) that:

"Motivation is a willingness to expend high levels of effort toward organizational goals, conditioned by the ability to meet an individual's needs".

2.1.3.2 Indicators of Motivation of Taxpayer to Fullfill Liabilities

According to John Santrock (2015: 514) that the Tax Motivation can be measured from: the impulse to register to have a Taxpayer Identification Number

(NPWP) , encouragement to carry out tax payments , encouragement to carry out bookkeeping , and encouragement to carry out examinations.

2.2 Framework

2.2.1 The Effect of Quality of Tax Service on Motivation Taxpayer to Fullfill Taxation Liabilities

The quality of excellent service to the taxpayer will be fulfilled when the human resources of the tax authorities can perform their duties in a proesional, disciplined, and transparent manner. In this condition the Motivation of Taxpayer to increases for the services provided to him then they tend to perform the obligation to pay tax in accordance with the applicable provisions (Siti Kurnia Rahayu, 2013: 28).

2.2.2 The Effect of Knowledge of Taxation on Motivation Taxpayer to Fullfill Taxation Liabilities

Chairil Anwar Pohan (2014: 1) states that the knowledge of taxation on the rights and obligations of adequate taxation is one of the conditions that must be owned by the Taxpayer in order to fulfill his Tax Liabilities properly and correctly.

2.3 Research Hypothesis

According Sugiyono, (2016: 84) is meant by the hypothesis is as follows:

"Hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of statement sentence".

Based on the above framework the hypothesis in this study are as follows:

H1 : The Quality of Tax Service Affects the Motivation of Taxpayer to Fullfill Taxation Liabilities.

H2 : Knowledge of Taxation affects the Motivation of Taxpayer to Fullfill Taxation Liabilities.

III. RESEARCH METHODS

3.1 Research Methods

The method used in this research is descriptive research method and verifikatif, used to test how much influence the quality of tax service and Knowledge of Taxation on Motivation of Taxpayer to to fulfill Tax Liabilities.

3.2 Variable Operationalization

To test the proposed hypothesis, the variables to be studied need to be limited as follows:

1) Variable Independent / Independent Variable

In this study the free variable (X) is divided into two namely:

X1: Quality of Tax Service

X2: Knowledge of Taxation

2) Variable Bound / Dependent Variable

In this study, the dependent variable (Y) is the motivation of taxpayers to fulfill the Tax Liabilities.

3.3 Data Sources and Data Collection Techniques

3.3.1 Data source

Data source used in research this are :

1) Primary data
2) Secondary Data

3.3.2 Data Processing Technique

Data collection methods used in this study in two ways, namely Field Research (Field Research) and Library Studies (Library Reseach). Primary data collection is done by:

1) Questionnaire
2) Interview
3) Library Studies

3.4 Population, Sample, Place and Time of Research

3.4.1 Population

Population in this research is Individual Taxpayer registered at KPP Pratama Majalaya that is counted 141.245 Individual Taxpayer.

3.4.2 Sample

Can be known samples to be taken in this study through the calculation as follows:

$$n = \frac{141245}{1+141245\times 0,1^2}$$

$$n = 99,9 \longrightarrow 100$$

Based on the above explanation, then the sample in this study is an individual taxpayer registered in KPP Pratama Bandung Majalaya as much as 100 Taxpayers. Taken 10% confidence level

because the result of the amount already can represent the Taxpayer in KPP Pratama Bandung Majalaya, because the data was taken at random (due to time constraints).

3.4.3 Place and Time of Research

To obtain data and information relating to the problems studied, the authors do in the Tax Office Pratama Bandung Majalaya located on Jl. Peta no. 07, Suka Asih, Bojongloa Kaler, Bandung City West Java 40321.

The time of the study began in October to February 2018.

3.5 Data Testing Method

This research collect data primary using a questionnaire. Data obtained from the respondents need to be tested its validity. To test the seriousness of respondents' answers required two kinds of testing that is test of validity and test of reLiabilities.

3.6 Data analysis method

Based on to research purpose, method used in this research is descriptive method and verifikatif method. In the implementation, this research uses the type or tool form of descriptive and verifikatif research conducted through data collection in the field.

3.6.1 Descriptive Data Analysis

Descriptive research is used to describe how the influence of Quality of Tax Service and Knowledge of Taxation on Motivation of Taxpayer to Fullfill Tax Liabilities. The data obtained are then analyzed to obtain a conclusion. The steps taken in analyzing the data for descriptive research methods are as follows:

1) Each indicator assessed by respondents is classified into five alternative answers using an ordinal scale that describes the answer ratings.
2) Calculated total score of each variable / subvariabel = total score of all indicator variables for all respondents.
3) Calculated score of each variable / subvariab el = average of total score.

3.6.2 Verifikatif Data Analysis

Verifikatif analysis in this study by using a statistical tool that is tested by variance based structural equation or better known as Partial Least Square (PLS) using software Smart PLS 2.0.

Researchers use Partial Least Square (PLS) on the grounds that the variables used in this study are latent variables (measurable direct) which can be measured based on the indicators (variable manifest), and jointly involves the level of error measurement (error) . So the authors can analyze in more detail the indicators of the latent variables that reflect the strongest and weakest latent variables that include the degree of mistake.

3.7 Pengujian Hipotesis

Hypothesis Testing by Partial (Test Statistic t)

a) Determine the hypothesis partially between the independent variables Quality of Tax Service to Motivation of Taxpayer to Fullfill Tax Liabilities. The statistical hypothesis of this research is:

Ho: β 1 = 0 Quality of Tax Service has no significant effect on Motivation of Taxpayer to Fullfill Tax Liabilities .

Hả: β1 ≠ 0 Quality of Tax Service has a significant effect on Motivation of Taxpayer to Fullfill Tax Liabilities .

b) Determine the hypothesis partially between the independent variables Knowledge of Taxation on the dependent variable Motivation of Taxpayer to Fullfill Tax Liabilities. The statistical hypothesis of this research is:

Ho: β 2 = 0 Knowledge of Taxation has no significant effect on Motivation of Taxpayer to Fullfill Tax Liabilities .

Hả: β 2 ≠ 0 Knowledge of Taxation has a significant effect on Motivation of Taxpayer to Fullfill Tax Liabilities .

The criteria of partial hypothesis testing are as follows:

If thitung positive (+), then:

a) thitung> ttable then H0 is rejected

b) thitung> ttable then H0 is accepted
c) thitung < ttable then H0 is rejected

IV. RESEARCH RESULT AND DISCUSSION

4.1 Results Research

4.1.1 Descriptive Analysis Results

4.1.1.1 Descriptive Quality of Tax Service

The calculation result of percentage of total score from service quality variable equal to 1491 (59,6%) is between 52% - 68% interval . Thus it can be concluded that the variable Quality of Tax Service is in the category quite well , but still there gap of 40.4% indicating that there is still a weakness in the Quality of Tax Service .

4.1.1.2 Descriptive Knowledge of Taxation

The result of calculating the percentage of the total score of the Knowledge variable Taxation amounted to 891 (59.4%) were in the interval 52% - 68%. Thus it can be concluded that the variable Knowledge of Taxation are in fairly good category, butthere is still a gap of 40.6%. H al shows that there are still weaknesses in the variable p What Knowledge of Taxation

4.1.1.3 Descriptive Motivation of Taxpayer to Fullfill Tax Liabilities

The calculation result of percentage of total score from Motivation of Taxpayer to variable fulfilling tax obligation equal to 1267 (63,4%) is between interval 52% - 68% . Thus it can be concluded that the variable of Motivation Taxpayer to Fullfill Taxation Liabilities is in good enough category but there is still gap equal to 36,6% which shows that there are still weaknesses in Motivation of Taxpayer to Fullfill Tax Liabilities

4.1.2 Results Verifikatif Analysis

1. Testing Measurement Model (Outer Model)

A) Test Validity

a. Convergent Validity

Value outer loading for each indicator of the quality of the Tax, Knowledge of Taxation and Motivation of Taxpayer to Fullfill Tax Liabilities has a value of ≥ 0.6, which means that all the indicators are stated to have good validity in explaining latent variable.

b. Discriminant Validity

Loading cross correlation value ever y latent constructs for the corresponding indicator is higher than other constructs, so that it can be concluded that the indicators used to measure latent variables are qualified.

B) Test ReLiabilities

Based on the above table, the value of Composite ReLiabilities (CR) of each latent variable exceeds 0.7 (Uce Indahyanti, 2013) so that the model is stated to have high reLiabilities.

C) Fit Evaluation Test Of Combination Model (Entire Model)

The value of Goodness of Fit (GoF) obtained from the multiplication of the value of communality and R-square of 0.5116. GoF value of 0.7153 according to Uce Indahyanti (2013) classified as strong or high, so it can be concluded that the fitness test model goodness of fit model is already high.

2. Structural Model Testing (Inner Model)

The coefficient value of structural path X_1 to Y is 0,475 and the coefficient of structural path X_2 to Y is 0.355 .

Magnitude Influence every variable t hat is as follows:

1. Service Quality contributes 37.5% influence to Motivation Taxpayer to Fullfill Taxation Liabilitiess.
2. Knowledge of Taxation contributed 27.6% influenc e on Motivation Taxpayer to Fullfill Taxation Liabilitiess.
3. In the table above, seen the value of R Square obtained is equal to 0.651 or 65.1%. These results show that the Quality of Tax Service Tax ($X_{1)}$ and Science in Taxation ($X_{2)}$ together give the effect of 65.1% against the Taxpayer ComplianceObligations Motivation T axation, while as many as (1- R Square) the remaining 34.9% is a major contribution to the influence given by other factors not investigated (ζ) in this study.

1) Hypothesis testing

To see whether the effects exerted by these two exogenous latent variables are significant or not, hypothesis testing is as follows :

a) The Effect of Quality of Tax Service (X_1) on Motivation of Taxpayer to fulfill the obligation of taxation (Y) (Hypothesis 1)

Tabel 4.1
Test t Quality of Tax Service (X_1) Against the motivation of taxpayers to fulfill the obligation of taxation (Y)

Latent Variable	Path Coefficient	$t_{statistics}$	$t_{critical}$	Information	Conclusion
X1 -> Y	0.475	2,986	1.983	Ho is rejected	Significant

Source: Data is processed using software PLS

b) The Effect of Knowledge of Taxation (X_2) Against the motivation of taxpayers to fulfill the Tax Liabilities (Y) (Hypothesis 2)

Tabel 4.2
Uji t Knowledge of Taxation (X_1) Terhadap Motivasi wajib pajak memenuhi kewajiban perpajakan (Y)

Latent Variable	Path Coefficient	$t_{statistics}$	$t_{critical}$	Information	Conclusion
X2 -> Y	0,355	2,390	1,983	Ho is rejected	Significant

Source: Data is processed using software PLS

4.2 Discussion

4.2.1 The Effect of Quality of Tax Service On Motivation of Taxpayer to Fullfill Tax Liabilities

The phenomenon that occurred in KPP Pratama Majalaya Bandung related to the Quality of Tax Service is still there are taxpayers who complain about the tax service provided because there is still a tax officer who is not friendly to the taxpayer, other than that the information conveyed sometimes not appropriate to make taxpayers complain (Ayi Miraz Sidiq, 2017). This is in accordance with what researchers find in the field is through indicators Responsiveness (Responsivenes s) with a percentage of 55.4% , there is a gap of 44.6 % which is an existing problem on Service Quality.

Based on the results of research in the field, Service Quality affects 37.5% of Motivation of Taxpayer to Fullfill Tax Liabilities with a correlation value of 0.790 which means Quality of Tax Service gives influence to the Motivation of Taxpayer to Fullfill Tax Liabilities . From the results of this study it is known that Service Quality gives 37.5% influence on Motivation Taxpayer to Fullfill Taxation Liabilities while the rest of 62.5% influenced by other factors not examined in this study such as Tax Sanctions, Modern Tax Administration System, and others -other.

The results of this study in accordance with the theory Siti Kurnia Rahayu (2013: 28) which states that excellent service quality to the taxpayer will be fulfilled when the human resources of the tax authorities can carry out their duties in a proesional, disciplined, and transparent manner. In this condition the Motivation of Taxpayer to increases for the services given to him then they tend to perform the obligation to pay tax in accordance with applicable provisions.

4.2.2 Effect of Knowledge of Taxation on Motivation of Taxpayer to Fullfill Tax Liabilities

The phenomenon that occurs in KPP Pratama Majalaya Bandung, among others related to Knowledge of Taxation is still low knowledge of taxes that cause taxpayers less know the function of tax for what and how to report income tax to the tax office correctly (Ayi Miraz Sidiq, 2017). This is in accordance with what the researchers found in the field is through indicators Knowledge About the Function Tax with the percentage of 55.6% can be interpreted in

the category quite well but still there is a gap of 44.4% indicating that there is still a problem on indicators Knowledge About Tax Functions .

Based on the results of research in the field, Knowledge Tax affects 27.6% of Motivation of Taxpayer to Fullfill Tax Liabilities with a correlation value of 0.777 which means Knowledge of Taxation gives the effect on Motivation of Taxpayer to Fullfill Tax Liabilities in KPP Pratama Majalaya . The results of this study provide empirical evidence that Knowledge of Taxation affects the Taxpayer's Motivation Fullfill Tax Liabilities, where the better Knowledge of Taxation will improve the Taxpayer's Motivation Fullfill Tax Liabilities in Tax Office Primary Majalaya .

The results of this study in accordance with the theory of Chairil Anwar Pohan (2014: 1) states that the knowledge of taxation on the rights and obligations of taxation adequate is one of the conditions that must be owned by the Taxpayer in order to fullfill the Tax Liabilities properly and correctly. Ferry Istanto (2010) a person has a wide knowledge and one of them is knowledge of the importance of taxes used by the state to finance the household and for the purposes of public investment , hence the wider knowledge of a person is usually the greater the motivation of a person or taxpayer to pay taxes.

V. CONCLUSIONS AND SUGGESTION

5.1. Conclusion

1) Quality of Tax Service Affects Motivation of Taxpayer to Fullfill Tax Liabilities on KPP Majalaya Bandung good category.
2) Knowledge of Taxation influence on Motivation of Taxpayer to Fullfill Tax Liabilities on KPP Majalaya Bandung good category.

5.2. Suggestion

a) Practical Suggestion :

After the authors give conclusions from the results of research on the effect of Quality Tax Service and Knowledge of Taxation on Motivation of Taxpayer to Fullfill Tax Liabilities, the authors will provide some suggestions as follows:

1) On the Quality of Tax Service then that should be given focus is on indicators of responsiveness (Responsivenes) Where Officer Taxes at KPP Pratama Majalaya need behave more fast and responsive in serve re quired taxes .
2) On Knowledge of Taxation then that should be given focus is on indicators Knowledge About Tax Function where the KPP Pratama Majalaya can provide more vigorous socialization related to what the tax functions in Indonesia, providing an appropriate understanding to the community so that people do not have a bad stigma related to taxation in Indonesia

b) Academic Suggestions :

In the development of accounting science, especially tax accounting is expected this result can be used as a reference for future researchers can use the same variables, the same method but the unit of analysis, population and different samples or look for other variables that affect the Motivation of Taxpayer to Fullfill Tax Liabilities.

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