

## **THE INFLUENCE OF SERVICE QUALITY ON TAXPAYER SATISFACTION AND TAXPAYER COMPLIANCE AT BAPENDA RIAU PROVINCE**

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### **ABSTRACT**

The study was conducted in BAPENDA of Riau Province. The aim was to determine the direct effect of the Dimensions of Service Quality namely tangibility, empathy, reliability, responsiveness and assurance on the satisfaction of taxpayers and taxpayer compliance. This study gathered a Sample of 145 people using the proportional random sampling technique by distributing a questionnaire. The variables used were Service Quality, taxpayer satisfaction and taxpayer compliance. The data were analyzed using SEM (Structural Equation Modelling) analysis with SmartPLs 4.0. The results showed that there was an effect of service quality on taxpayer satisfaction, service quality had a significant positive effect on taxpayer compliance and there was a relationship between taxpayer satisfaction and taxpayer compliance variables.

**Keywords:** Service Quality, Taxpayer Satisfaction, Taxpayer Compliance

### **INTRODUCTION**

Improving public welfare can be realized through the process of development, and development requires considerable cost. Regional income in the form of taxes from people can be used to finance the development. Tax is the obligation of every individual or entity/organization in the form of mandatory contributions as the participation of the community in financing state needs for the common good.

One of the taxes with the potential to increase tax revenue is the Motor Vehicle Tax or MVT. This tax must be paid by the owner of the motorized vehicle, both individuals and entities/organizations within 12 consecutive months from the time the vehicle is registered and the tax begins to be billed to coincide with the issuance of the Vehicle Registration Certificate. If the number of motorized vehicles increases continuously without being accompanied by compliance (Yusrizal, Renaldo, & Hasri, 2021) in the payment of Motor Vehicle Taxes, it will have an impact on the non-achievement of tax revenues in that region. Compliance in tax payments is one of the important factors in the realization of the target or object of the tax recipient. One of the efforts to increase revenue from Motor Vehicle Tax is to increase the satisfaction (Putra & Renaldo, 2020) of Motor Vehicle Taxpayers by providing optimal service quality.

The Riau Province Regional Revenue Agency was formed based on Regional Regulation Number 04 of 2016 concerning the Establishment and Composition of the Riau Province Regional Apparatus, while the Position, Organizational Structure, Duties and Functions, and Work Procedures of the Regional Revenue Agency are regulated in Riau Governor Regulation Number: 93 of 2016. The main task of the Regional Revenue Agency of Riau Province is to assist the Governor in carrying out the supporting functions of Government Affairs which are the authority of the Regions in the field of Regional Revenue, the function of formulating technical policies, implementing technical support tasks, monitoring, evaluating and reporting on the implementation of technical support tasks, technical guidance on the implementation of supporting functions for Regional Government affairs, and implementing other functions given by the Governor related to the duties and functions of the Regional Revenue Agency.

The Riau Province Regional Revenue Agency as the Technical Agency for regional revenue management, in an effort to improve direct services to the community both in technical implementation and the implementation of the tasks of the Riau Province Revenue Agency, has 20 Revenue Management Technical Implementation Units (TIU) spread across all regencies/cities throughout Riau, with the nomenclature of the Service Branch of the Provincial Revenue Agency, in accordance with Governor Regulation Number: 79 of 2017 on Establishment of Technical Implementation Units at the Riau Province Regional Revenue Agency.

To achieve the organization's medium-term goals, namely increasing regional income, the Riau Province Regional Revenue Agency requires a service quality standard to create satisfaction for taxpayers so that compliance with paying taxes to the Riau Province Regional Revenue Agency is formed. However, it turns out that taxpayer compliance in paying taxes is still low. It is no secret that the number of motorized vehicles is increasing every year, however, on the contrary the percentage of taxpayers who pay the Annual Motor Vehicle Tax is decreasing. In 2021, the realization of PKB payments was only 33.4%, meaning that taxpayer compliance with the Motor Vehicle Tax is getting lower.

There are many factors that cause taxpayers not to fulfill their obligations. According to Dharma (2014), service quality is one of the factors that evokes taxpayer compliance with the government. In the past few years, many people have complained about the quality of service at the Revenue Management Unit for the Riau Province Regional Revenue Agency. This causes a lack of public willingness to pay taxes which could have an impact on the non-achievement of the targets set by the government. The results of the Pre-Survey of Community Satisfaction on the quality of service at the Revenue Management Unit of the Riau Province Regional Revenue Agency in 2022 indicate that the quality of service is poor, leading to poor community satisfaction when it comes to taxation needs at the Riau Province Regional Revenue Agency, resulting in poor taxpayer compliance with obligation to pay taxes.

According to Tjiptono (2014), service quality focuses on efforts to meet consumer needs and desires as well as delivery accuracy to balance consumer expectations. While according to Tjiptono & Chandra (2019), service quality is the expected level of excellence and maintenance of this excellence to meet consumer needs.

In good service quality, there are several types of service criteria according to Widodo (2011), including: 1) Timeliness of service, including waiting time during transactions and payment processing. 2) Service accuracy, namely minimizing errors in services and transactions. 3) Courtesy and friendliness when providing services. 4) Ease of getting services, such as the availability of human resources to help serve consumers, as well as supporting facilities such as computers to find the availability of a product. 5) Convenience of consumers, such as location, parking, comfortable waiting room, aspects of cleanliness, availability of information (Chandra, Renaldo, & Putra, 2018), and so on.

According to Parasuraman et al., (1985) in Tjiptono (2014), there are five dimensions of service quality that can be used to measure service quality: 1) Physical appearance dimensions (tangibility) provided by the company to consumers including physical facilities, employee equipment and communication facilities. 2) Reliability dimensions provided by the company in the form of the ability to provide the promised service immediately (speed), accurately and satisfactorily. 3) Responsiveness dimensions provided by the company in the form of the staff's desire to help consumers and provide responsive services. 4) Assurance dimensions provided by the company including knowledge, ability, courtesy, and trustworthiness of the staff, free from danger, risk or doubt. Lastly, 5) Empathy dimensions including ease in establishing relationships, good communication, personal attention, and understanding of the needs of consumers and good quality of service.

If the service quality is excellent, customer satisfaction will form. According to Tjiptono (2014), consumer satisfaction is an emotional response to experiences related to certain purchased products or services, service outlets, or even behavioral patterns (such as shopping behavior and buyer behavior), as well as the market as a whole. Emotional responses are triggered by a cognitive evaluation process that compares perceptions (or beliefs) of certain objects, actions or conditions with individual values (or needs, wants and desires).

If satisfaction has been achieved, compliance with the government agency will be formed. According to Suarjana et al., (2020), satisfaction is an important variable in the realization of taxpayer compliance. The study by Mujianto et al. (2015) stated that service quality has a significant effect on community satisfaction. Then, the study by Dharma (2014) stated that service quality affects taxpayer compliance. The study by Wardani (2018) stated that satisfaction has a significant effect on taxpayer compliance.

Furthermore, the study by Yesenia & Siregar (2014) stated that service quality has no effect on public satisfaction. Similarly, Sukesi & Yunaidah, 2020 stated that service quality has no effect on public satisfaction. Then, Chandra & Trisnawati (2018) stated that service quality has no effect on taxpayer compliance. The study by Liana & Sofianty (2021) stated that taxpayer satisfaction has no effect on taxpayer compliance. Based on the phenomena and previous studies that have been described, the purpose of this study was to analyze the effect of Service Quality on taxpayer satisfaction and compliance at the Riau Province *Bapenda* as well as analyze the effect of Taxpayer Satisfaction on Taxpayer Compliance at the Riau Province *Bapenda*.

## LITERATURE REVIEW

### Taxpayer Compliance

According to Rahayu (2012), the definition of taxpayer compliance is guilt and shame, taxpayers' perceptions of the fairness and justice of the tax burden they bear, and the influence of trust in government services. The implementation of tax collection requires a system that has been approved by the community through its representatives in the representative council, by producing a statutory regulation that becomes the basis for implementing taxation for the tax authorities and taxpayers. Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to a self-assessment system which in the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations.

Obedience means to submit or obey the teachings or rules. Santi & Zulaikha (2012) argued that Compliance is the motivation of a person, group or organization to act or not act in accordance with the prevailing rules. A person's obedient behavior is an interaction between the behavior of individuals, groups and organizations.

### Taxpayer Compliance Indicators

According to Susilawati & Budiarta (2013), the indicators used to measure the compliance of motor vehicle taxpayers are:

1. Motor vehicle tax regulations must be obeyed by all taxpayers
2. Fill out the tax form completely and clearly
3. Taxpayers pay motorized vehicle tax in the amount in accordance with that contained in the STNK (Vehicle Number Certificate)
4. Pay the taxes owed on time

### Taxpayer Satisfaction

#### The Definition of Taxpayer Satisfaction

Quality public services are services that are able to provide satisfaction to customers. In the book *Service, Quality, and Satisfaction*, Tjiptono (2014) stated that the word satisfaction comes from the Latin “*satis*” (meaning good enough, adequate) and “*facio*” (to do or make). Satisfaction is defined as an effort to fulfill something or make something adequate.

According to Kotler & Keller (2012), states that customer satisfaction is the level of one's feelings after comparing the performance he feels with expectations.

#### Elements of Community Satisfaction Index

Community satisfaction can indicate the level of service performance, therefore, to determine the service performance of the service provider unit, the measurement of the Community Satisfaction Index is carried out by referring to Regulation of the Minister of State Apparatus Utilization and Bureaucratic Reform Number 14 of 2017 of State & Bureaucracy (2004) on Guidelines for Compiling Community Satisfaction Surveys for Public Service Providers.

According to the Regulation above, 9 elements of the community satisfaction index are set which at least must exist for the basis of measurement, namely:

1. Requirements  
Requirements that must be met in the fulfillment of a type of service, both technical and administrative requirements.
2. System, Mechanism and Procedure  
Standardized service procedures for service providers and recipients, including complaints.
3. Completion Time  
The period of time required to complete the entire service process of each type of service.
4. Fees/Tariffs  
Fees/Tariffs refer to the costs charged to service recipients in fulfilling and/or obtaining services from the provider, the amount of which is determined based on an agreement between the provider and the community.
5. Service Type Product Specification  
Service type product specification is the results of services provided and received in accordance with the provisions that have been set. This service product is the result of each type of service specification.

6. **Implementer Competence**  
Competences that must be possessed by the implementer include knowledge, expertise, skills, and experience.
7. **Implementer Behavior**  
Attitude of officials in providing services.
8. **Complaints, Suggestions and Feedback Management**  
Procedures for handling complaints and follow-up.
9. **Facilities and Infrastructure**  
Facilities are everything that can be used as a tool in achieving goals and objectives. Infrastructure is everything that is the main support for the implementation of a process (business, development, project). Facilities are used for movable objects (computers, machines) and infrastructure for immovable objects (buildings).

## **Public Service Quality**

### **The Definition of Public Service Quality**

According to Parasuraman et al. (1985), service quality is the service provided to customers in accordance with standardized service standards in providing services as standardization of good service. Meanwhile, according to Tjiptono & Chandra (2019), service quality is a dynamic condition related to products, services, people, processes, and the environment where the quality assessment is determined when the provision of public services occurs.

According to Hardiyansyah (2018), service quality is something related to the fulfillment of customer expectations/needs, where service is said to be of quality if it can provide products and services (services) in accordance with customer needs and expectations. In this case, quality, in essence, is associated with good service, which is attitude or way of employees in serving customers or society satisfactorily.

According to Parasuraman et al. (1985) in Hardiyansyah (2018), service quality can be measured from 5 dimensions, namely: *Tangibility*, *Reliability*, *Responsiveness*, *Assurance*, and *Empathy*.

Each dimension has the following indicators:

1. **Tangibility dimensions consist of:**
  - a. The appearance of officers/apparatus in serving customers
  - b. The coziness of the place at which the service is provided
  - c. The discipline of officers/apparatus in performing services
  - d. The ease of process and service access
  - e. Use of tools in service
2. **Reliability dimensions consist of:**
  - a. Accuracy of officers in serving customers
  - b. Clear service standards
  - c. The ability of officers/apparatus in using assistive devices in the service process
  - d. The expertise of officers in using tools in the service process
3. **Responsiveness dimensions consists of:**
  - a. Responding to every customer/applicant who wishes to get service
  - b. Officers/apparatus providing services quickly and precisely
  - c. Officers/apparatus providing services carefully
  - d. All customer complaints are responded by officers
4. **Assurance dimensions consists of:**
  - a. Officers guarantee punctuality in service
  - b. Officers guarantee legality in service
  - c. Officers guarantee cost certainty in service
5. **Empathy dimensions consist of**
  - a. Prioritizing the interests of applicants/customers
  - b. The officers serving with a friendly attitude
  - c. The officers serving with a polite attitude
  - d. The officers serving with an impartial attitude
  - e. The officers serving and respecting each and every customer

Public service organizations should have the characteristics of public accountability, where every citizen has the right to evaluate the quality of the services they receive. Service quality will be very difficult to

assess without involving the community as service recipients by service officials. The implementation of services is also inseparable from obstacles, as stated by Hardiyansyah (2018) that there are 4 (four) gaps that become obstacles in public services; (1) Ignorance of what people really expect; (2) Wrong measures in public services; (3) Inappropriate self-appearance in the public service itself; (4) Excessive or broken promises.

Based on the description above, it is clear that the services provided by the state apparatus are actually inseparable from the internal behavior of the bureaucracy itself. In this study, the researchers chose a theory and measures or dimensions of SERVQUAL service quality put forward by Parasuraman et al., (1985). According to the researchers, Parasuraman's five dimensions of service quality are highly relevant to be the dimensions and indicators in this study because in his concept he said that the SERVQUAL (Service Quality) method can be used and applied to all types of services from various organizations, both profit-oriented and non-profit organizations, including tax management services carried out by the Riau Province Regional Revenue Agency. Source: Researchers' Processing 2022.

### **Relationships between Variables**

#### **The Effect of Service Quality on Taxpayer Satisfaction**

Satisfaction is the desire of one party to receive treatment from another party in the hope that the other party will take important actions to meet these expectations, regardless of its ability to monitor or control the other party. Trust is the foundation of an organization.

An agency wants its agency to be able to provide satisfaction to every person who pays taxes. Taxpayer satisfaction is a comparison between the reality perceived by taxpayers and what they expect. If what taxpayers perceive is more than what is expected, it means that taxpayer satisfaction has been achieved. If taxpayers are satisfied, usually a sense of trust will develop in the relevant agencies and taxpayers are likely to recommend to other parties to make tax payments. Service can be said to be of quality or not of quality based on the assessment of the services provided. Service quality assessment, according to Parasuraman in Hardiyansyah (2018), is: Assessment of service quality as a global consideration or attitude related to the superiority of a service.

Service quality is a benchmark in determining the satisfaction of a service user, because through the quality-of-service performance and whether or not the community is satisfied with the services provided by the government can be assessed. The relationship between service quality and community satisfaction was strengthened in research journals by (Indriani et al., 2018), (Yulianingsih et al., 2018) and (Artawan et al., 2020) showing that service quality has a significant effect on community satisfaction.

However, previous studies by (Sukei & Yunaidah, 2020) and (Yesenia & Siregar, 2014) stated that service quality has no significant effect on community satisfaction.

Based on the above argumentation, the first hypothesis was formulated as follows:

H1: Service Quality has a positive effect on Taxpayer Satisfaction at the Riau Province Regional Revenue Agency

#### **The Effect of Service Quality on Taxpayer Satisfaction**

The theory supporting the effect of tax service quality on taxpayer compliance according to Nasucha, 2004 explains that: "The benchmark for the success of tax reform is the achievement of increased tax services and revenues and welfare which directly or indirectly have an impact on public compliance (taxpayers)". Similar to what is expressed by Gunadi et al. 2011: "There are many ways the government can do in increasing the ratio of taxpayer compliance, one of which is by improving the quality of service".

According to the results by Yanti, W. D. R. (2018), the quality of service at the Mojokerto City SAMSAT Office affects the compliance of taxpayers who use the services there. It can be concluded that the variable Service Quality has a significant effect on Taxpayer Compliance.

Furthermore, the results of Suari (2019) showed that tax service quality has no significant effect on taxpayer compliance while taxpayer awareness and tax sanctions have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the Gianyar SAMSAT Joint Office.

Based on the above argumentation, the second hypothesis was formulated as follows:

H2: Service Quality has a positive effect on Taxpayer Compliance at the Riau Province Regional Revenue Agency

## The Effect of Taxpayer Satisfaction on Taxpayer Compliance

In general, the definition of satisfaction or dissatisfaction is the difference between expectations and perceived performance. According to this view, taxpayer satisfaction means that the performance of a tax service is at least the same as that expected by taxpayers. Satisfaction is a person's feeling of pleasure or disappointment that comes from the comparison between his impression of the performance (or results) of a product with expectations (Kotler et al., 2021).

According to Kotler et al., 2021, the level of satisfaction can be interpreted as a function of a difference between the perceived performance and what is expected. Taxpayers may go through one of three levels of satisfaction, namely: If the performance is lower than expectations, the taxpayer will feel dissatisfied because the taxpayer's expectations are higher than the service received from the tax officer (service provider). If the performance corresponds with the expectations of the taxpayer, the taxpayer will feel satisfied because the taxpayer's expectations are in accordance with the services received by the taxpayer from the tax officer (service provider). If the performance exceeds the expectations of the taxpayer, the taxpayer will feel very satisfied because the services received by the taxpayer from the tax officer (service provider) exceed the expectations of the taxpayer. Everyone has their own definition of satisfaction they want; thus, the success of a service provider is determined by the satisfaction that can be given to taxpayers. Information about the level of satisfaction of taxpayers becomes feedback for management to make improvements (improvements for progress) of services offered to taxpayers.

Thus, it is clear that satisfaction is the function of performance and expectation impressions. If the performance is below the expectations, taxpayers will be disappointed. If the performance met their expectations, taxpayers will be satisfied and if the performance exceeds what is expected, taxpayers will feel satisfaction. Taxpayers satisfied with the service from the officials are more likely to carry out their obligation to pay taxes.

According to Wardani (2018) and Ardiyansyah A. (2016), taxpayer satisfaction has a positive and significant effect on motor vehicle taxpayer compliance. Meanwhile, according Awaludin (2017) and Sukesi & Yunaidah (2020), taxpayer satisfaction has a positive but not significant effect on taxpayer compliance.

Based on the above argumentation, the second hypothesis was formulated as follows:

H3: Taxpayer Satisfaction has a positive effect on Taxpayer Compliance at the Riau Province Regional Revenue Agency

### Frame of Reference

Based on the above thoughts, the following frame of reference can be drawn up.

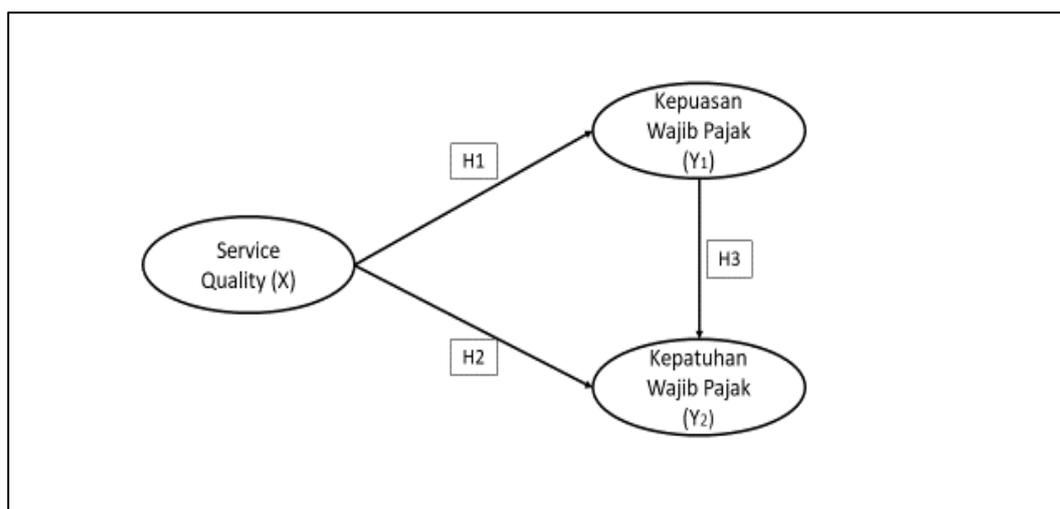


Figure 1. The Frame of Reference

## RESEARCH METHODS

### Population and Sample

The population in this study were all taxpayers who were registered as paying motorized vehicle taxes in all Revenue Management TIUs at the Riau Province Regional Revenue Agency of as many as 1,358,724 people. Because the population was large, the researchers used a sample from that population. Determination of sample size used the Taro Yamane approach. The Taro Yamane formula (Riduwan and Kuncoro, 2011) used is as follows:

$$n = \frac{N}{N.d^2 + 1}$$

where:

n = Sample

N = Population size

$d^2$  = Precision (determined at 10%)

Based on the population size of 1,358,724 Taxpayers, the e used was 10%. The minimum sample calculation in this study is as follows.

$$n = \frac{N}{N.d^2 + 1}$$

$$n = \frac{1.358.724}{1.358.724 \times 0,01^2 + 1} = 99,9$$

Based on determination of sample size with the Yamane approach, a minimum sample of 99.9 was obtained, rounded to 100 respondents. In order to meet the minimum sample standards in PLS, the sample was enlarged to 145 respondents. This study used a probability technique. The sampling method in this study was Simple Random Sampling.

**Table 1. Details of Population and Sample at the Revenue Management TIU**

No	TIU	Population	%	Sample
1	The Pekanbaru Kota Revenue Management TIU	266.326	19.60%	28
2	The Simpang Tiga Revenue Management TIU	<u>167.570</u>	12.33%	18
3	The Siak Sri Indrapura Revenue Management TIU	<u>21.167</u>	1.56%	2
4	The Bengkalis Revenue Management ITU	<u>35.363</u>	2.60%	4
5	The Duri Revenue Management TIU	82.045	6.04%	9
6	The Dumai City Revenue Management TIU	<u>82.741</u>	6.09%	9
7	The Bangkinang Revenue Management TIU	71.743	5.28%	8
8	The Pangkalan Kerinci Revenue Management TIU	67.102	4.94%	8
9	The Taluk Kuantan Revenue Management TIU	53.869	3.96%	6
10	The Pasir Pangaraian Revenue Management TIU	94.145	6.93%	10
11	The Bagan Siapiapi Revenue Management TIU	<u>15.697</u>	1.16%	2
12	The Bagan Batu Revenue Management TIU	46.004	3.39%	5
13	The Rengat Revenue Management TIU	85.854	6.32%	8
14	The Tembilahan Revenue Management TIU	61.134	4.50%	7
15	The Selat Panjang Revenue Management TIU	<u>18.057</u>	1.33%	2

No	TIU	Population	%	Sample
16	The Kubang Revenue Management TIU	<u>24.989</u>	1.84%	3
17	The Perawang Revenue Management TIU	70.658	5.20%	7
18	The Rumbai Revenue Management TIU	<u>27.015</u>	1.99%	3
19	The Panam Revenue Management TIU	<u>43.295</u>	3.19%	4
20	The Tapung Revenue Management TIU	<u>23.950</u>	1.76%	2
<b>Total</b>		<b>1.358.724</b>	<b>100%</b>	<b>145</b>

Source: The Riau Province Regional Revenue Agency, 2022

### Data Analysis

This study used data analysis method using SmartPLS software version 4.0. The PLS or Partial Least Square test is a variant-based Structural Equation Modeling/SEM approach. This approach is used for path analysis which is widely used in behavioral studies, thus PLS is a statistical technique used in models in which there is more than one dependent variable and an independent variable (Muniarti *et al.* 2013). According to Muniarti *et al.* (2013), PLS test is more suitable for experimental studies (with more complex models) which do have limited data and causality purposes. The PLS test has two main test models, namely the measurement model and the structural model. The measurement model was used to test the validity and reliability, while the structural model was used to test causality (testing hypotheses with predictive models). Jogiyanto (2007) stated that Partial Least Squares (PLS) analysis is a multivariate statistical technique that compares multiple dependent variables and multiple independent variables. PLS is a variant-based SEM statistical method designed to solve multiple regression when there are specific problems in the data.

Analysis in PLS is carried out in three stages:

- Outer Model Analysis (Measurement Model)
- Inner Model Analysis (Structural Model)

## RESULTS AND ANALYSIS

### Research Results

#### Respondent Characteristics

Respondent characteristics is describing or provide an overview of the identity of the respondent in this study, because describing the identity of the respondent allowed us to describe the research subject to be studied. Characteristics of respondents in this study were age, gender, education, occupation, and frequency of service in one year at the Riau Province Regional Revenue Agency.

**Table 2. Characteristics of Respondents of Tax Service at the Riau Province Regional Revenue Agency**

Respondent Characteristics	Age Level	Frequency (People)	Percentage (%)
Age	< 30 years old	30	20.7
	30-39 years old	59	40.7
	40-49 years old	41	28.3
	≥ 50 years old	15	10.3
	<b>Total</b>	<b>145</b>	<b>100</b>
Gender	Male	89	61.4
	Female	56	38.6
	<b>Total</b>	<b>145</b>	<b>100</b>

<b>Respondent Characteristics</b>	<b>Age Level</b>	<b>Frequency (People)</b>	<b>Percentage (%)</b>
Education Level	High School	31	21.4
	S1	86	59.3
	S2	8	5.5
	S3	20	13.8
	<b>Total</b>	<b>145</b>	<b>100</b>
Profession	Civil Servant	14	9.7
	TNI/Polri	6	4.1
	Private Employee	73	50.3
	Businesspeople	41	28.3
	Students	11	7.6
	<b>Total</b>	<b>145</b>	<b>100.0</b>
Service Frequency	1 time	47	32.4
	2 times	48	33.1
	3 times	23	15.9
	4 times	14	9.7
	> 5 times	13	9.0
	<b>Jumlah</b>	<b>145</b>	<b>100.0</b>

*Source: Research Results, 2022*

From Table 2, we know that the majority of the respondents in this study were 30-39 years old (59 respondents [40.7%]). Data in the field illustrated that respondents aged 30-39 years were people who were classified as more often using tax services at BAPENDA who were of productive age in their work. Therefore, it can be known that people in general who used the Tax Service at the Riau Province Regional Revenue Agency were 30-39 years old.

89 respondents (61.4%) were male and 56 respondents (38.6%) were female. 31 respondents (21.4%) were high school graduates, 86 respondents (59.3%) had an undergraduate degree, 8 respondents (5.5%) had a master's degree and 20 respondents had a doctorate degree. Thus, it can be seen that in general the people who carry out Tax Services at the Riau Province BAPENDA have an undergraduate education. This means that taxpayers in Riau Province already have a good education and can understand the importance of taxes for regional development.

73 respondents (50.3%) were private employees and 41 respondents (28.3%) were entrepreneurs. Thus, it can be seen that in general the people who used the Tax Service at the Riau Province BAPENDA are private employees. This means that many private employees in Riau Province have understood the importance of motor vehicle tax for the regional development of Riau Province.

47 respondents (32.4%) had used the service once, 48 respondents (33.1%) had used the service 2 times, 23 respondents (15.9%) had used the service 3 times, 14 respondents (9.7%) had used the service 4 times, and 13 respondents (9%) had used the service more than 5 times. Thus, it can be seen that in general, people have only dealt with taxation at the Riau Province BAPENDA twice. This means that many taxpayers have more than one vehicle so they visit BAPENDA more than 1 time.

### **Variable Descriptive Statistics**

Variable descriptive statistics were used to observe respondents' responses to the variables used in the study. The responses were obtained from the questionnaires that had been distributed. From the distribution of the questionnaires, it was known that the respondents gave good responses to all statements used to measure the

Service Quality variable. Overall, respondents' responses to the Service Quality variable were 3.40, in the good category. This means that the appearance and capabilities of physical facilities and infrastructure as well as the state of the surrounding environment at the Riau Province BAPENDA are considered good and the Service provided is overall satisfactory for the taxpayers.

The respondents gave a good response to all statements used to measure the community satisfaction variable. Respondents gave a good response to all statements used to measure the community satisfaction variable. Overall, the respondent's response to the community satisfaction variable was 3.33 in the quite agree category. This means that the level of public satisfaction with tax services at the Riau Province BAPENDA is considered to be quite good. Respondents gave a good response to all statements used to measure the taxpayer compliance variable. Overall, respondents' responses to the Taxpayer Compliance variable were 3.51 in the agree category. This means that the level of taxpayer compliance in tax services at the Riau Province BAPENDA is considered good by the respondents.

#### **Data Quality Test (Outer Model)**

Evaluation of the measurement model (outer model) was carried out to assess the reliability and validity of the latent construct forming indicators (Ghozali and Latan, 2014). The outer model with reflective indicators was evaluated through confirmatory factor analysis using the MTMM (MultiTrait-MultiMethod) approach by testing convergent validity and discriminant validity.

#### **Validity Test**

##### **a. Convergent Validity**

Convergent validity aimed to test the correlation between indicators with the construct of Ghozali & Latan (2014). The reflexive indicator convergent validity test with the SmartPLS 4.0 program can be seen from the loading factor and average variance extracted (AVE). ideally, a valid indicator is an indicator that has a loading factor value above 0.70.

The results of the convergent validity test which include the loading indicator value or factor loading for each indicator in each variable construct in this study can be seen as follows:

**Table 3. Convergent Validity Test Results of Research Variables**

<b>Variable</b>	<b>Indicator</b>	<b>Loading Factor</b>	<b>AVE</b>
Service Quality	Tang1	0,753	0.566
	Tang2	0,752	
	Tang3	0.738	
	Tang4	0.764	
	Tang5	0.784	
	Emp1	0.833	
	Emp2	0.745	
	Emp3	0.757	
	Emp4	0.751	
	Emp5	0.721	
	Real1	0.725	
	Real2	0.728	
	Real3	0.758	
	Real4	0.733	
	Res1	0.725	
	Res2	0.795	

Variable	Indicator	Loading Factor	AVE
Taxpayer Satisfaction	Res3	0.759	0.616
	Res4	0.760	
	Ass1	0.719	
	Ass2	0.737	
	Ass3	0.753	
	Kps1	0.833	
	Kps2	0.765	
	Kps3	0.788	
	Kps4	0.786	
Taxpayer Compliance	Kps5	0.786	0.653
	Kps6	0.783	
	Kps7	0.778	
	Kps8	0.746	
	Kps9	0.794	
	Kpt1	0.797	
	Kpt2	0.828	
	Kpt3	0.800	
	Kpt4	0.809	

Source: Research Results, 2022

In Table 3, it can be seen the value of the loading factor of the construct of each variable. It is known that all indicators had a loading factor value above 0.7. Then, the average variance extracted (AVE) value was also above 0.50, which means that all of the reflective indicators above had a correlation to the construct variable. This explains that all indicators in the variable construct met the convergent validity requirements.

#### b. Discriminant Validity

Discriminant validity aimed to test items/indicators of two constructs that should not be highly correlated Ghozali & Latan (2014). The discriminant validity of the measurement model with reflective indicators was assessed based on the cross loading of the measurement with the constructs

If the correlation of the construct with the measurement item is greater than the size of the other constructs, it means that the latent construct predicts the size of the block better than other block sizes. Ghozali (2014). In Table 4.14 below, it can be seen that the correlation value of all indicators of each construct has a high correlation to the construct variable. This explains that all indicators that exist in each construct variable meet the requirements of discriminant validity.

To see the results of the discriminant validity test by comparing the correlation values between indicators in one construct with other variables, the value of cross loading can be seen below:

**Table 4. The Results of the Research Variable Cross Loading Validity Test**

Statement	Service Quality	Taxpayer Satisfaction	Taxpayer Compliance
Tang1	<b>0.753</b>	0.502	0.463
Tang2	<b>0.752</b>	0.671	0.565
Tang3	<b>0.738</b>	0.577	0.506
Tang4	<b>0.764</b>	0.538	0.488

<b>Statement</b>	<b>Service Quality</b>	<b>Taxpayer Satisfaction</b>	<b>Taxpayer Compliance</b>
Tang5	<b>0.784</b>	0.602	0.520
Emp1	<b>0.833</b>	0.629	0.561
Emp2	<b>0.745</b>	0.510	0.428
Emp3	<b>0.757</b>	0.564	0.505
Emp4	<b>0.751</b>	0.567	0.512
Emp5	<b>0.721</b>	0.526	0.481
Real1	<b>0.725</b>	0.481	0.460
Real2	<b>0.728</b>	0.506	0.470
Real3	<b>0.758</b>	0.514	0.509
Real4	<b>0.733</b>	0.516	0.465
Res1	<b>0.725</b>	0.511	0.511
Res2	<b>0.795</b>	0.552	0.496
Res3	<b>0.759</b>	0.563	0.463
Res4	<b>0.760</b>	0.536	0.508
Ass1	<b>0.719</b>	0.586	0.523
Ass2	<b>0.737</b>	0.485	0.465
Ass3	0.753	<b>0.546</b>	0.499
Kps1	0.614	<b>0.833</b>	0.640
Kps2	0.524	<b>0.765</b>	0.502
Kps3	0.528	<b>0.788</b>	0.518
Kps4	0.508	<b>0.786</b>	0.603
Kps5	0.601	<b>0.786</b>	0.572
Kps6	0.664	<b>0.783</b>	0.637
Kps7	0.523	<b>0.778</b>	0.471
Kps8	0.544	<b>0.746</b>	0.499
Kps9	0.616	<b>0.794</b>	0.681
Kpt1	0.543	0.622	<b>0.797</b>
Kpt2	0.574	0.648	<b>0.828</b>
Kpt3	0.508	0.558	<b>0.800</b>
Kpt4	0.504	0.530	<b>0.809</b>

*Source: Research Results, 2022*

### **Reliability Test**

The reliability of a measurement indicates the stability and consistency of the instrument that measures a concept and is useful for testing the “goodness” of the measurement. There are 2 (two) criteria in measuring or evaluating reliability, which are as follows:

### Indicator Reliability

It is the magnitude of the variance of the indicator/item to explain the latent construct of Ghozali & Latan (2014). The results of the reliability test with the reliability indicator criteria can be seen in the following table of Cronbach's alpha:

**Table 5. Cronbach's Alpha Test Results of the Research Variable Construct**

Variable	Cronbach's Alpha	Size	Decision
Service Quality	0.962	0.7	Reliabel
Kepuasan Wajib Pajak	0.922	0.7	Reliabel
Kepatuhan Wajib Pajak	0.824	0.7	Reliabel

Source: Processed Data, 2022

In Table 5, the entire value of Cronbach's alpha of the research construct variable is above 0.70. This means that all construct variables met the reliability requirements. Cronbach's alpha is a reliability measure that has a value that ranges from zero to one Hair *et al.* (2010). According to Eisingerich and Rubera (2010), the value of the reliability level of Cronbach's alpha minimum is 0.70.

### Structural Model Test (Inner Model)

#### Coefficient of Determination

The coefficient of determination used Adjusted R-squared which showed what percentage of the variation of endogenous/criteria constructs can be explained by the constructs that are hypothesized to affect them (exogenous/predictors). Adjusted R-squared only exists for the endogenous variables Sholihin and Ratmono (2013). The results of the Adjusted R-squared value can be seen as follows:

**Table 6. Coefficient of Determination Test Results**

Structure	R Square	Adjusted R Square
Taxpayer Satisfaction	0.534	0.530
Taxpayer Compliance	0.571	0.565

Source: Research Results, 2022

From Table 6, the Adjusted R Square value of taxpayer satisfaction is 0.530. That is, 53% of the taxpayer satisfaction variable is influenced by service quality. Then, the Adjusted R Square value of taxpayer compliance is 0.565. That is, 56.5% of the taxpayer compliance variable is influenced by service quality and taxpayer satisfaction.

### Hypothesis Testing

Hypothesis testing using Partial Least Square (PLS) will show three hypotheses. This test was done by using the t-test (t-test) the effect between variables. In PLS statistical testing of each hypothesized relationship was carried out using simulation. In this case, the bootstrapping method was carried out on the sample, testing with bootstrapping was also intended to minimize problems with the research data. Test results with bootstrapping from PLS analysis can be seen as follows:

**Table 7. Hypothesis Testing Results**

Effect	Path Coefficient	T Statistics	P Values	Sig
Service Quality -> Taxpayer Satisfaction	0.731	18.573	0.000	Significant
Service Quality -> Taxpayer Compliance	0.268	3.106	0.002	Significant
Taxpayer Satisfaction -> Taxpayer Compliance	0.538	6.829	0.000	Significant

Source: Research Results, 2022

From Table 7, it can be seen that the results of hypothesis testing are as follows:

1. Service Quality -> Taxpayer Satisfaction

Coefficient value of 0.731 with t-statistics of 18.573 and P value of 0.000 was obtained. These results indicate that the t statistic (18.573) was greater than the t table (1.96) or the P value (0.000) was less than 0.05. Thus, it can be interpreted that service quality had a significant effect on taxpayer satisfaction. Each increase in service quality by 1 unit will increase taxpayer satisfaction by 0.731 and vice versa, assuming other variables are constant.

2. Service Quality -> Taxpayer Compliance

Coefficient value of 0.268 with t-statistics of 3.106 and P value of 0.002 was obtained. These results indicate that the t statistic (3.106) was greater than the t table (1.96) or the P value (0.002) was smaller than 0.05. Thus, it can be interpreted that service quality has a significant effect on taxpayer compliance. Every increase in service quality by 1 unit will increase taxpayer compliance by 0.268 and vice versa, assuming other variables are constant.

3. Taxpayer Satisfaction -> Taxpayer Compliance

Coefficient value of 0.538 with t-statistics of 6.829 and P value of 0.000 was obtained. These results indicate that the t statistic (6.829) was greater than the t table (1.96) or the P value (0.000) was smaller than 0.05. Thus, it can be interpreted that taxpayer satisfaction has a significant effect on taxpayer compliance. Each increase in taxpayer satisfaction by 1 unit will increase taxpayer compliance by 0.538 and vice versa, assuming other variables are constant.

## **Discussion**

### **The Effect of Service Quality on Taxpayer Satisfaction**

In service quality, the actual form of actualization can be seen or used physically by employees according to their use and utilization which can be viewed as helping the service received by those who seek the service, so that satisfaction with the service can be derived, which also serves as the testament of performance for the provision of services. From the test results, it is known that there is a tangible effect on taxpayer satisfaction in the Tax Service at the Riau Province BAPENDA.

The results of this study are in line with the study conducted by Harry Tanyo (2015) which states that tangibility has an effect on community satisfaction in IMB Services at BPPT Bandung City. Meanwhile, the study conducted by Mujianto (2015) found that tangibility had an effect on community satisfaction in the Belangon Police Sector.

In providing services, everyone who seeks services feels the importance of physical evidence shown by the service provider, so that the services provide satisfaction and can lead to a sense of trust in service recipients. It is undeniable that in an organization or agency, the considerations of service providers always prioritize the quality of physical conditions that can create appreciation for people who provide services. Service quality in the form of physical conditions is a form of tangible service quality that encourages appreciation and forms a positive image in the minds of each individual it serves and becomes an assessment in determining the ability of the service provider to take advantage of all his abilities to be seen physically, both in the appearance of officials/apparatus in serving customers; the coziness of the place at which the service is provided; the discipline of officers/apparatus in performing services; ease of processing and access to services; as well as the use of assistive devices in services that are shown to people who receive services.

Good physical evidence will affect the perception of taxpayers. At the same time, this aspect is also one of the sources that influence the expectations of taxpayers. Because with good physical evidence, taxpayers' expectations are higher. Therefore, it is important for organizations/agencies to find out the degree of the most appropriate physical aspect, that is, it still gives a positive impression on the quality of services provided but has not caused public expectations to soar so that it can meet the needs of the community and provide satisfaction to taxpayers.

In a service there are elements of attention, seriousness, sympathy, understanding, and involvement of parties with an interest in the service to develop and carry out service activities according to the level of understanding and understanding of each of these parties. Those who provide services must have empathy in understanding the problems of those who want to be served. The party being served should understand the limitations and abilities of the person serving, so that mutual understanding between the party serving and receiving the service can be established. From the results of the tests, it is known that there is an influence of empathy on taxpayer satisfaction in Tax Services at the Riau Province BAPENDA.

The results of this study are in line with research conducted by Indra S (2015) which showed that empathy affects individual and group credit customer satisfaction at BPR Pasar Karanganyar Regency. Every service activity requires an understanding in the togetherness of assumptions or interests in a matter related to

the service. The service will run smoothly and with quality if every party with an interest in the service has a sense of empathy or concern in completing or has the same commitment to the service, so that community satisfaction and trust can form. Therefore, in a work institution/organization, it is very important to provide a quality service according to the work performance shown by an employee. Empathy has a core, namely being able to understand the people being served with full attention, seriousness, sympathy, understanding and desire to be involved in various problems faced by the people being served can lead to taxpayer satisfaction with the organization/institution.

Every service must be reliable, meaning that, in providing services, every employee is expected to have required knowledge, expertise, independence, mastery and work professionalism, so that work activities produce satisfactory forms of service, without any complaints and excessive impressions of the services received by the community. From the results of the study, it is known that reliability has an effect on satisfaction and public trust in the Tax Service at the Riau Province BAPENDA.

The results of this study are in line with the study conducted by Harry Tanty (2015) which stated that reliability has an effect on community satisfaction in IMB Services at BPPT Bandung City. Then, Gunarto Heru Santoso (2011) said that reliability has an effect on customer trust in PT. Bank Rakyat Indonesia (Persero) Tbk. Wonogiri Branch Office.

The demand for employee reliability in providing services that are fast, precise, easy, and smooth is a condition of assessment for the community in showing the actualization of employee work in understanding the scope and job descriptions that are the attention and focus of every employee in providing their services. The essence of service reliability is that every employee has competence, knows about the ins and outs of work procedures, work mechanisms, corrects various deficiencies or irregularities in work procedures and is able to show and direct, and provide direction for every form of service that is not yet understood by the public, so that the positive impact is derived from the service, namely employees understand, master, are reliable, independent, and professional with the job descriptions they are engaged in. If employees possess these capabilities, the community will be satisfied with the services provided and in turn taxpayer satisfaction with the agency/organization will form.

Every employee in providing all forms of service prioritizes service aspects that greatly affect the behavior of people who receive services; thus, the responsiveness ability of employees is needed to serve the community in accordance with the level of absorption, understanding and discrepancies on various forms of service that they do not know. This requires a wise, detailed, fostering, directing, and persuasive explanation to respond to all forms of procedures and work mechanisms that apply in an organization, so that the form of service gets a positive response. From the results of the study, it is known that responsiveness has an effect on public satisfaction in the Tax Service at the Riau Province BAPENDA.

The results of this study are in line with research conducted by Harry Tanty (2015) which stated that responsiveness has an effect on community satisfaction in IMB Services at BPPT Bandung City. Then, Gunarto Heru Santoso (2011) also said that responsiveness had an effect on satisfaction at PT. Bank Rakyat Indonesia (Persero) Tbk. Wonogiri Branch Office.

An organization is very aware of the importance of service quality responsiveness to the services provided. Everyone who gets service needs an explanation of the services provided so that the service is clear and understandable. To realize this, the quality of service responsiveness plays an important role in the fulfillment of various explanations in service activities to the people. If the responsive service is provided properly with thoughtful, detailed, nurturing, directing and persuasive explanations, and the explanation is clearly understood by the individual receiving the service, taxpayer satisfaction with the organization/institution will form.

Every form of service requires certainty. The form of certainty of a service is largely determined by the guarantee of the employee who provides the service, so that people who receive the service feel satisfied and believe that all service matters will be completed and completed quickly, precisely, easily, and smoothly. From the results of the study, it is known that assurance has an effect on public satisfaction in the Tax Service at the Riau Province BAPENDA.

The results of this study are in line with research conducted by Harry Tanty (2015) which stated that assurance had an effect on community satisfaction in IMB Services at BPPT Bandung City. Then, Gunarto Heru Santoso (2011) also said that assurance had an effect on customer satisfaction at PT. Bank Rakyat Indonesia (Persero) Tbk. Wonogiri Branch Office.

Service assurance provided by employees are largely determined by service performance. Service assurance is also determined from the existence of a strong organizational commitment, which recommends that every employee provide services seriously to satisfy the people served. The form of this commitment can be in the form of certainty of a service. Taxpayers need certainty from a service provided so that the time required can be used as effectively as possible and the costs incurred can be reduced to a minimum.

### **The Effect of Service Quality on Taxpayer Compliance**

Service quality is an important aspect to be considered by every organization. The theory supporting the effect of tax service quality on taxpayer compliance according to (Nasucha, 2004) expresses that: "The benchmark for the success of tax reform is the achievement of increased tax services and income as well as welfare which directly or indirectly has an impact on public compliance (taxpayers)". Similar to what (Gunadi et al., 2011) expressed: "There are many ways the government can do in increasing the ratio of taxpayer compliance, one of which is by improving the quality of service".

According to the results of Yanti, W. D. R.'s (2018) study, the quality of service available at the Mojokerto City SAMSAT Office affects the compliance of taxpayers who use the services at the Mojokerto City SAMSAT office. It can be concluded that there is a significant effect of the Service Quality variable on Taxpayer Compliance.

It was because the Samsat has not provided the service as promised. The officials have not fully listened to the complaints and suggestions given by the taxpayer, complicated service procedure, and the service is not carried out according to the supposed time, causing the compliance of motor vehicle taxpayers at the Riau Province BAPENDA to be low.

### **The Effect of Taxpayer Satisfaction on Taxpayer Compliance**

Satisfaction is the level of one's feelings after comparing the performance or perceived results with their expectations. Community satisfaction is a feeling of pleasure or disappointment as a result of a comparison between the perceived and expected service. From the results of the study, it is known that assurance has an effect on public satisfaction in the Tax Service at the Riau Province BAPENDA.

The results of this study are relevant to Handayani's research (2016) which stated that the facility variable had an effect on Motor Vehicle Taxpayer Compliance. Service Quality Variables also affect the compliance of motorized vehicle taxpayers.

Satisfaction is a function of a difference between the perceived performance and what is expected. If performance is below expectations, people will be disappointed. If the performance is in line with expectations, the community will be satisfied. If performance exceeds expectations, people will be very satisfied. Community expectations can be shaped by past societies, comments from relatives and the promises and information of marketers and rivals. Satisfied people are loyal longer, less price-sensitive and make favorable comments about public organizations. An agency that wants its agency to be able to provide satisfaction to every community that performs tax services. Community satisfaction is a comparison between the reality felt by the community and what the community expects. If what the community feels is more than what is expected, it means that the community has fulfilled its satisfaction.

## **CONCLUSIONS**

The conclusion of this study is that the quality of service affects the satisfaction of taxpayers in the Tax Service at BAPENDA Riau Province. The better the quality of service, the satisfaction of taxpayers will increase and vice versa, the worse the quality of service, the satisfaction of taxpayers will decrease. Service quality has an effect on taxpayer compliance in Tax Services at BAPENDA Riau Province. The better the quality of service, the taxpayer compliance will increase and vice versa, the worse the service quality, the taxpayer compliance will decrease. There is an influence of community satisfaction on taxpayer compliance in the Tax Service at BAPENDA Riau Province. The higher the community satisfaction, the taxpayer compliance will increase and vice versa, the lower the community satisfaction, the taxpayer compliance will decrease.

From the research results and conclusions, the following suggestions can be given to the Riau Province Regional Revenue Agency. It is known that service quality consisting of tangibility, empathy, reliability, responsiveness and assurance has an effect on taxpayer satisfaction. Then, tangibility, empathy, reliability, responsiveness, and assurance affect taxpayer compliance. These results can be a reference for BAPENDA Riau Province to improve service quality and taxpayer satisfaction in the future by implementing digital-based

services such as improving the existing service website so that it can be used widely by taxpayers, as well as creating programs that can improve taxpayer satisfaction such reward systems to taxpayers who have never been in arrears on taxes for a certain period.

Many taxpayers complaining about comfort in the TIU should compel the BAPENDA to improve in terms of service comfort by providing more flexible access to the services, adding more payment counters so as to avoid long queues, cozy waiting room, clear queue numbers, and other supporting facilities, such as toilets, prayer rooms and breastfeeding rooms for mothers and children's playrooms. Future researchers are expected to use interview methods and open questionnaires in the study, so that the data obtained are in accordance with the actual situation. In addition, it is also necessary to involve other factors that affect taxpayer satisfaction and compliance in Tax Services at BAPENDA Riau Province based on different characteristics and analytical tools.

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