



# Quality of Socialization, Services, and Electronic Services on Taxpayer Satisfaction and Taxpayer Compliance at Kantor Pelayanan Pajak Madya Pekanbaru

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## Abstract

The purpose of this study is to analyze and determine the effect of socialization quality, service quality, and electronic service quality on taxpayer satisfaction and taxpayer compliance. The population in question is taxpayers who are registered with the KPP Madya Pekanbaru and have the obligation to report the Annual Income Tax Return using e-filing, totaling 829 taxpayers. The sample was used using the Slovin formula calculation of as many as 109 respondents. The data analysis technique in this study used descriptive analysis and Structural Equation Model – Partial Least Square (SEM-PLS) analysis with the help of Smart PLS software. The results of this study indicate that the quality of service and the quality of electronic services is significantly positive for taxpayer satisfaction and socialization quality is positively not significant for taxpayer satisfaction. Quality of socialization, quality of service, quality of electronic services, and taxpayer satisfaction are positive but not significant on taxpayer compliance.

**Keywords:** Quality of Socialization, Quality of Service, Quality of Electronic Services, Taxpayer Satisfaction, Taxpayer Compliance

## 1.0 INTRODUCTION

Tax is a source of state revenue besides non-tax state revenue. The contribution of tax revenue in 2020 reached IDR 1,865.7 trillion or 83.5% of the total state revenue of IDR 2,233.2 trillion (Data from the Directorate General of Taxes). This makes taxes the main source of state revenue and plays a very important role in the ongoing development of the country.

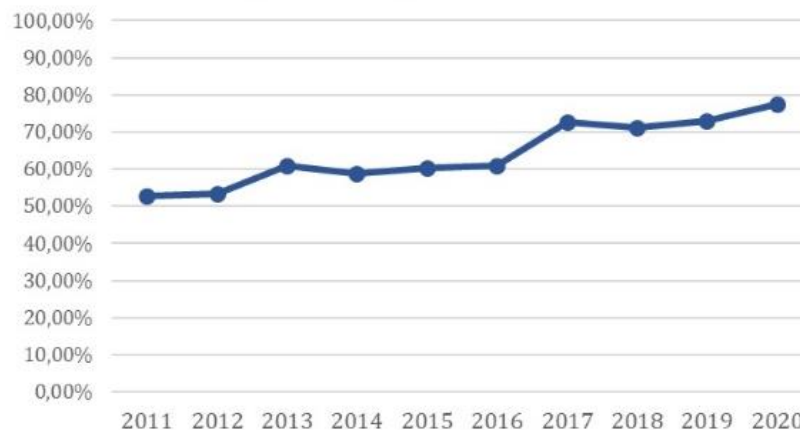
According to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU KUP), taxes are mandatory contributions to the state owed by individuals or a coercive body based on law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

Given the important role of taxes, the government, in this case the Directorate General of Taxes, has made various efforts to maximize tax revenues. One of the efforts made is through the reform of laws and regulations in the field of taxation with the enactment of a self-assessment system in tax collection since the 1984 fiscal year. Prior to the tax reform era, the tax collection system that was established was the official assessment system.

The official assessment system is a collection system that authorizes the tax authorities to determine the amount of tax owed by taxpayers (Tarjo & Kusumawati, 2006). The principle of self-assessment is the principle of fulfilling tax obligations which requires taxpayers to calculate, calculate, pay themselves, and report the tax payable in accordance with the provisions of the tax laws and regulations, as referred to in Article 12 paragraph (1) of the KUP Law. In other words, taxpayers determine the amount of tax owed themselves.

The implementation of the tax self-assessment system focuses on the active role of taxpayers in fulfilling their tax obligations. Therefore, taxpayer compliance is important in relation to the government's efforts to secure state revenues. Tax compliance itself can be defined as the willingness of taxpayers to comply with tax regulations in a country (Andreoni et al., 1998). Tax compliance (Yusrizal et al., 2021) is important because non-compliance will simultaneously lead to tax evasion efforts, such as tax avoidance and tax evasion, which result in reduced deposit of tax funds to the state treasury.

Based on data from the Directorate General of Taxes, the ratio of compliance with Annual Income Tax Return reporting in Indonesia for the period 2011 to.d. 2020 are as follows:



Source: <https://news.dtc.co.id/tren-kepatuhan-pelaporan-spt-tahunan-pph-dalam-1-dekade-simak-datanya-38400>, 2022

Figure 1. Annual Income Tax Return Formal Compliance Ratio

With regard to taxpayer compliance, the Directorate General of Taxes performs the function of supervising taxpayer compliance through vertical units in the form of Regional Offices and Tax Service Offices (KPP) spread throughout Indonesia. KPP Madya Pekanbaru is one of the vertical units of the Directorate General of Taxes in Riau Province which is within the administrative scope of the Riau Directorate General of Taxes Regional Office. The average target of achieving tax revenue for the Pekanbaru Madya KPP for the period 2019 to. 2021 is IDR 5.7 trillion or 70% of the total tax revenue for the Riau DGT Regional Office. This makes the Pekanbaru Madya KPP have a very vital role for tax revenue, especially for the Riau DGT Regional Office.

According to the Main Performance Indicator (IKU) Achievement Data for Formal Compliance KPP Madya Pekanbaru for the 2017 Fiscal Year to.d. 2021, there is an increase in the level of compliance with Annual Income Tax Return reporting from the 2018 Fiscal Year to.d. 2020, but there will be a decrease in the 2021 Tax Year as shown in the following table:

Table 1. Formal Compliance with KPP Madya Pekanbaru

Tahun	Wajib SPT	Trajectory	Target	Realisasi	Capaian IKU
2017	985	98%	965	845	87.54%
2018	976	99%	966	834	86.31%
2019	733	99%	726	730	100.60%
2020	739	99%	732	737	100.74%
2021	829	100%	829	826	99.64%

Source: KPP Madya Pekanbaru KPP Realization Report 2017 s.d. 2021, 2022

In addition to the compliance monitoring function, the KPP also carries out service functions including administration of taxpayers, receipt of application letters and/or notifications from taxpayers, as well as socialization/counseling functions related to tax information (Chandra et al., 2018) and tax consulting facilities. In Boediono's research (2019) as cited by (Afifah & Susanti, 2021) it is stated that tax socialization increases (Renaldo, Suharti, et al., 2021) taxpayer awareness to pay taxes, and obeys tax regulations.

Based on the Circular of the Director General of Taxes Number SE-98/PJ/2011 tax counseling or outreach is an effort and process of providing tax information to produce changes in knowledge (Panjaitan et al., 2022), skills and attitudes of society, the business world, officials and government and non-government institutions so that they understand, are aware, caring and contributing in carrying out tax obligations. Tax socialization/counseling activities are a form of concern for the local DGT and KPP to inform matters regarding taxation including new regulations and socialization of other tax activities.

Service according to the Big Indonesian Dictionary (*Kamus Besar Bahasa Indonesia* / KBBI) is a subject or way of serving. According to Sisilia (2016) tax authorities can be interpreted as a way for tax officers to help manage or prepare all the needs that a person needs (in this case a taxpayer). The concept of tax services can be interpreted as an activity of providing assistance to taxpayers in the context of fulfilling their tax rights and obligations.

In its implementation, the function of service and outreach to taxpayers is important in relation to the level of satisfaction (Hafni et al., 2020) and compliance of taxpayers. The results of the survey on service satisfaction and effectiveness of counseling and public relations at the Directorate General of Taxes in 2019 with 13,326 survey respondents spread across 34 DGT Regional Offices with 12,986 taxpayer respondents and 340 non-taxpayers expressing satisfaction with the services provided by the Director General of Taxes. The satisfaction index meets the criteria based on access to information (3.34), human resources (3.47), standard operating procedures (3.43). So that an average of 3.42 was obtained with a percentage of 85.50% being satisfied (Directorate General of Taxes, 2019).

In order to evaluate service quality (Hidayat et al., 2022; Jacksen et al., 2021; Wang et al., 2020), taxpayer satisfaction (Arif et al., 2021; Migacz et al., 2018), and continuous improvement, KPP Madya Pekanbaru conducted a satisfaction survey intended to obtain feedback from service users. The results of a survey conducted by KPP Madya Pekanbaru for the period 2020 to.d. 2022 is as follows:

**Table 2. Level of Satisfaction of Pekanbaru Middle KPP Taxpayers**

Tingkat Kepuasan	Jumlah Responden		
	2020	2021	2022
Kurang Memuaskan	0	5	1
Memuaskan	1	32	2
Sangat Memuaskan	5	14	2
<b>Total</b>	<b>6</b>	<b>51</b>	<b>5</b>

Source: Pekanbaru Middle KPP Service Satisfaction Survey 2020 s.d. 2022, 2022

Entering the development era of industry 4.0 and society 5.0, where most of the world is connected to the internet and uses electronic systems as an effort to solve problems and in daily activities, the Directorate General of Taxes has reorganized itself into a government institution that provides public services. openly to taxpayers through continuous improvement of internet-based online services.

This can be reflected in the issuance of Decree of the Director General of Taxes Number KEP-88/PJ/2004 dated 14 May 2004 concerning Submission of Tax Returns Electronically and KEP-05/PJ/2005 dated 12 January 2005 concerning Procedures for Submission of SPT Electronically (e- Filing) as well as Regulation of the Director General of Taxes Number PER-02/PJ/2019 dated 23 January 2019 concerning Procedures for Submitting, Receiving and Processing Tax Returns which among other things contain rules regarding procedures for submitting SPT electronically (e-filing). e-filing is a way of submitting SPT through certain channels determined by the Director General of Taxes and is done online and in real time via the internet.

## 2.0 LITERATURE REVIEW

### Tax

According to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU KUP), taxes are mandatory contributions to the state owed by individuals or a coercive body based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

Based on this definition, there are 4 elements attached to the definition of taxation according to the KUP Law, namely:

- Taxes are collected based on laws that can be forced;
- In paying taxes, it cannot be shown that there is a direct contravention by the government;
- Taxes are collected by the central and/or regional governments;
- Taxes are used to finance state expenditures for the prosperity of the people.

### Tax Function

Taxes have a very important role in relation to the financing and development of the country. According to Waluyo as quoted by Ritonga (2011) the functions of taxes include:

- The function of the budget (budgetair), namely as a source of state revenue, taxes function to finance state expenditures and development financing; And
- Regulerend function, namely taxes are used to regulate economic growth and achieve certain goals.

### Taxpayer

According to Article 1 number 2 of the KUP Law, taxpayers are individuals or entities, including taxpayers, tax collectors and tax collectors, who have tax rights and obligations in accordance with the provisions of the tax laws and regulations.

According to Rosdiana and Irianto as cited by (Sisilia, 2016), taxpayers are individuals or entities, including taxpayers, tax collectors, who have tax rights and obligations in accordance with tax laws and regulations.

### **Taxpayer Satisfaction**

According to Kotler in Ardiyansyah et al. (2016) the definition of satisfaction is a person's pleasure or disappointment that arises from a comparison between impressions of the performance (or results) of a product and their expectations. According to Sumarwan, as quoted by Afifah & Susanti (2021), The Expectancy Disconfirmation defines a comparison between customer expectations before and after purchasing the product to be purchased, namely customer satisfaction or dissatisfaction.

According to Parasuraman et.al (1990), states that customer satisfaction is the level of one's feelings after he compares the perceived performance compared to his expectations. Customer expectations have two meanings: first, what the customer believes will happen when the service is delivered and second, what the customer wants to happen (expectation). Then perception is what is seen and experienced after entering the environment which is expected to give something to it.

According to Rattu (2009) and Afifah & Susanti (2020), indicators to measure taxpayer satisfaction include:

1. Professional integrity;
2. The level of ease and efficiency of service;
3. Availability of information sources.

### **Taxpayer Compliance**

Compliance according to KBBI means obedience; obedience (to orders, rules, and so on). In taxation, the rules that apply are tax rules so that taxpayer compliance is an obedience to carry out tax provisions or rules that are required or required to be implemented (Kiryanto, 2006).

Based on tax regulations in Indonesia, a compliant taxpayer is referred to as a taxpayer with certain criteria whose determination and repeal are determined in the Regulation of the Minister of Finance Number 74/PMK.03/2012 as an implementation guide of the Law on General Provisions and Tax Procedures article 17C paragraph 17C (3), Taxpayers must meet the following requirements:

1. Be timely in submitting notification letters;
2. Do not have tax arrears for all types of taxes, except for tax arrears that have obtained permission to repay or postpone tax payments;
3. The Financial Statements are audited by a Public Accountant (Renaldo, Putra, et al., 2022) or a government financial supervisory institution with an Unqualified Opinion for 3 (three) consecutive years; And
4. Never been sentenced for committing a crime in the field of taxation based on a court decision (Fajri et al., 2021; Renaldo, Jollyta, et al., 2022; Wren et al., 2021) that has permanent legal force within the last 5 (five) years.

According to Sisilia (2016) indicators for measuring taxpayer compliance used in research are as follows:

1. Compliance in calculating the tax payable;
2. Compliance with paying taxes on time;
3. Compliance reporting SPT on time;
4. Decision to comply;
5. Compliance with paying administrative sanctions;
6. Complete SPT correctly, clearly and completely.

### **Socialization Quality**

According to Sutaryo (2004) socialization is a process of how to introduce a system to someone and how that person determines his responses and reactions. According to Sudrajat (2015) tax socialization means an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase. If the taxpayer is given a good and correct understanding through socialization, then the taxpayer will have knowledge about the importance of paying taxes.

Based on the Circular of the Director General of Taxes Number SE-98/PJ/2011 tax counseling or outreach is an effort and process of providing tax information to produce changes in knowledge, skills and attitudes of society, the business world, officials and government and non-government institutions so that they understand, are aware, caring and contributing in carrying out tax obligations.

The results of Boediono's research as cited by Afifah & Susanti (2021) show that tax socialization makes taxpayers' awareness to pay taxes increase, and comply with tax regulations.

According to Winerungan (2013) and Afifah & Susanti (2020) the indicators that measure the quality of outreach are as follows:

1. Counseling;
2. Discussions with Taxpayers;
3. Information directly from officers;
4. Installation of banners/billboards;
5. Websites (Renaldo, Suhardjo, et al., 2021).

**Service quality**

The definition of service according to KBBI is a subject or way of serving. According to Sisilia (2016) tax authorities can be interpreted as a way for tax officers to help manage or prepare all the needs that a person needs (in this case a taxpayer). The definition of tax services according to Siregar (2012) is the provision of services (serving) the needs of people or communities related to taxation who have an interest in the organization in accordance with the basic rules and procedures that have been determined.

Service indicators according to Parasuraman et.al (1988) as cited by (Ardiyansyah et al., 2016) are as follows:

1. Responsiveness
2. Reliability
3. Empathy
4. Assurance
5. Physical Evidence (Tangibles)

**Electronic Service Quality****Online Tax System**

According to Edwards-dowe as quoted in Mustapha & Obid's research (2015) the online tax system is referred to as the transmission of tax information directly to the tax administration using the internet. The online tax system has an effective impact on the economy by increasing the level of income and tax compliance by taxpayers. This is due to its convenience, saving time, cost effectiveness from both the tax officer's and the taxpayer's point of view (Azmi, 2012).

**e-Filing**

One indicator of taxpayer compliance is SPT reporting. SPT is a letter used by taxpayers to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of the tax laws and regulations.

Regulation of the Director General of Taxes Number PER-02/PJ/2019 concerning Procedures for Submission, Receipt and Processing of Notification Letters regarding the Method of Submitting SPT electronically (e-filing), among others, regulates instructions and procedures for reporting SPT using a web-based electronic system online and realtime with internet network. The Directorate General of Taxes launched the [dijponline.pajak.go.id](http://dijponline.pajak.go.id) web page as a means for taxpayers to carry out tax payable activities (e-billing) and SPT reporting (e-filing).

**e-Government Quality**

According to Indrajit, as quoted in Nautami & Wahid's research (2019), Electronic Government or e-Government is a new interaction mechanism between the government and the community and other interested groups, involving the use of information technology (especially the internet) with the aim of improving service quality.

According to Nautami & Wahid (2019) one method for measuring service quality is e-Government Quality. e-Govqual is a concept of measuring service quality in terms of electronic services that focuses on government-owned sites or portals with electronic service quality indicators according to Papadomichelaki (2012) as follows:

1. Effectiveness (efficiency)
2. Trust
3. Excellence (reliability)
4. Citizen support

**Relations Between Variables****The Relationship between Quality of Socialization and Taxpayer Satisfaction**

Research conducted by Afifah and Susanti (2020) reveals that partially socialization of taxation has a significant effect on taxpayer satisfaction. The results of this study are supported by Ramadhan's research (2017) which states that partially tax socialization has an effect on taxpayer satisfaction (Afifah and Susanti, 2020).

H1: The quality of socialization has a significant effect on taxpayer satisfaction.

**The Relationship between the Quality of Socialization and Taxpayer Compliance**

Research conducted by Muhammad Arsyad (2013) shows that there is an influence between tax socialization and tax compliance. Miftah Muflih (2017) conducted research to analyze the influence of taxpayer awareness, quality of tax services, taxpayer counseling, and tax sanctions on individual taxpayer compliance at KPP Pratama Medan City. The two studies state that there is an influence between tax socialization and taxpayer compliance simultaneously with different levels of significance.

H2: The quality of socialization affects taxpayer compliance.

**The Relationship of Service Quality to Taxpayer Satisfaction**

Research conducted by Vigryana et.al (2016) states that service quality simultaneously and partially has a significant effect on taxpayer satisfaction. In this study, Vigryana et al., (2016) stated that the provision of quality and maximum services will provide a good perception of taxpayers so that taxpayers will feel satisfied. This was reinforced by Afifah and Susanti (2020) in their research which stated that partially service quality had a significant influence on taxpayer satisfaction.

H3: Service quality affects taxpayer satisfaction.

**The Relationship of Service Quality to Taxpayer Compliance**

Research conducted by Mariska Sisilia (2016) states that the implementation of administrative sanctions, tax authorities, knowledge and understanding of tax regulations, and awareness of taxation simultaneously have a significant effect on taxpayer compliance. This shows that there is a strong relationship between tax services by the tax authorities and taxpayer compliance. This was restated by Ardiyansyah et.al (2016), Bahri et.al (2018), and Nuriza (2021) who stated that service quality has a significant effect on taxpayer compliance.

H4: Service quality has a significant effect on taxpayer compliance.

**The Relationship between Electronic Service Quality and Taxpayer Satisfaction**

Wulanjayanti & Usman (2017) in their research stated that the service quality of the electronic taxation system and the competence of tax officials have a positive effect on taxpayer satisfaction. This shows that in the online taxation system, the quality of electronic services has a strong influence on taxpayer satisfaction. This is in accordance with Afifah & Susanti's research (2020) which states that service quality, tax e-system, and tax socialization simultaneously affect taxpayer satisfaction.

H5: Electronic service quality has a significant effect on taxpayer satisfaction.

**The Relationship between Electronic Service Quality and Taxpayer Compliance**

Madeleine (2014) in her research revealed that the quality of electronic services directly affects the burden of fulfilling tax obligations and the climate of tax compliance. This is reinforced by the results of research on one of the implementations of electronic taxation services, namely the e-filing reporting system by Nuriza (2021) which states that the implementation of the e-filing system has a positive and significant effect on taxpayer compliance.

H6: Electronic service quality has a significant effect on taxpayer compliance.

**The Relationship of Taxpayer Satisfaction to Taxpayer Compliance**

Suharto (2011) in his research stated that taxpayer satisfaction has a significant effect on taxpayer compliance. The results of this study were reinforced by Ardiyansyah et.al (2016) which stated that the services provided to taxpayers apart from prioritizing providing assistance regarding taxpayer tax obligations, also prioritized satisfaction which is expected to increase the level of compliance of taxpayers and this happens, so that services to taxpayers Taxes provide taxpayer satisfaction and this satisfaction affects the level of compliance of taxpayers in carrying out their tax obligations.

H7: Taxpayer satisfaction has a significant effect on taxpayer compliance.

**3.0 METHODOLOGY**

This research is a type of research that uses quantitative research methods. Quantitative research is a study conducted by collecting data in the form of numbers (Subiyanto, 2000). The data in the form of numbers is then processed and analyzed to obtain scientific information.

This study uses primary data as a data source, namely research data sources obtained directly from existing data sources (respondents) by dividing online-based questionnaires using the Google form to predetermined respondents.

The population in this study are taxpayers who are registered at KPP Madya Pekanbaru and have the obligation to report annual income tax returns using e-filing in 2021, which totals 829 taxpayers. The sampling technique used in this study is non-probability sampling in the form of purposive sampling for taxpayers who utilize services directly at the office and use electronic services in the form of SPT reporting on e-filing.

The number of samples based on the slovin formula calculated in this study amounted to 89 respondents which is the minimum sample limit. Questionnaires were distributed to 120 respondents. In this study, respondents did not need to provide identity to ensure confidentiality of respondents in filling out the questionnaire.

In this study, there are 3 exogenous variables, namely socialization quality (X1), service quality (X2), and electronic service quality (X3) and 2 endogenous variables, namely, taxpayer satisfaction (Y1) and taxpayer compliance (Y2).

The instrument in this study adopted several previous studies, namely the socialization quality variable consisted of 5 indicators and 6 statements, the service quality variable consisted of 5 variables and 6 statements, the electronic service quality variable consisted of 4 indicators and 12 statements, the taxpayer satisfaction

variable consisted of of 3 indicators and 4 statements, and the variable of Taxpayer compliance consists of 6 indicators and statements.

## 4.0 RESULTS AND DISCUSSION

### Questionnaire Test Using Smart PLS Software

Questionnaire testing using smart pls can be declared reliable when the Cronbach alpha, rho alpha and composite reliability values for all constructs have a value above an alpha value of 0.70. Whereas the results of the average variance extrated (AVE) test can be declared valid when the value is above the value of 0.5. The results of questionnaire testing using the smart pls software in this study are as follows:

**Table 3. Construct reliability and validity**

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
WP Compliance	0.913	0.924	0.933	0.700
WP Satisfaction	0.890	0.895	0.923	0.751
Service quality	0.852	0.866	0.890	0.577
Electronic Service Quality	0.955	0.958	0.961	0.671
Socialization Quality	0.857	0.858	0.894	0.584

Source: Processed Data, 2022

Based on table 3 it can be explained that the Cronbach alpha, rho alpha and composite reliability values for all constructs have a value above the alpha value of 0.70. Thus, it can be concluded that all constructs have a good reliability value in accordance with the required minimum value limit. While the AVE test results show the value of each construct is above 0.5. Therefore, there are no convergent validity problems in the tested model so that the constructs in this research model can be said to have good discriminant validity.

### Data Multicollinearity Test

The data multicollinearity test in this study was used to see whether there was a relationship between the independent variables. A good multicollinearity test value is a Variance Inflation Factor (VIF) value below 10 which means that there are no data multicollinearity symptoms in a study. The results of the multicollinearity testing of the data in this study can be explained as follows:

**Table 4. Collinearity statistics (VIF)**

Variable	Taxpayer Compliance	Taxpayer Satisfaction
Taxpayer Satisfaction	2.882	
Service quality	2.938	2.720
Electronic Service Quality	3.949	3.269
Socialization Quality	2.727	2.694

Source: Processed Data, 2022

Based on table 4 it can be explained that the results of the multicollinearity test of the data using the smart pls application show a VIF value below 10. These results can be concluded that there is no multicollinearity problem in the PLS structural equation model (SEM). So it can be stated that there is no relationship between the independent variables in this research model.

### The coefficient of determination R2

The coefficient of determination in this study aims to see how big the independent variable is to the dependent variable. The results of the test for the coefficient of determination (R2) in this study can be explained as follows:

**Table 5. Test of the Coefficient of Determination R2**

Variable	R-square	R-square adjusted
WP Compliance	0.431	0.409
WP Satisfaction	0.653	0.643

Source: Processed Data, 2022

Based on the taxpayer compliance model, it shows an adjusted R squared value of 0.409 or 40.9%. This means that the variable of taxpayer compliance is influenced by the variables of socialization quality, service quality, electronic service quality and taxpayer satisfaction of 40.90%. While the remaining 51.10% is influenced by other factors that are not included in the research model. While the test results for the variable taxpayer satisfaction obtained an adjusted R squared value of 0.643 or 64.3%. socialization quality variables, service quality, electronic service quality. While the remaining 35.70% is influenced by other factors not examined in this study. Other factors referred to include the existence of tax incentives, the application of tax sanctions, and/or the implementation of law enforcement efforts in the field of taxation.

### PLS Structural Equation Model (SEM) Analysis

The results of testing the Equation Model Structure (SEM) in this study can be explained in the following table:

**Table 6. PLS Structural Equation Model (SEM) Analysis**

Variable	Original sample (O)	T statistics ( O/STDEV )	P values	Conclusion
Socialization Quality -> WP Satisfaction	0.107	1.409	0.159	No effect
Service Quality -> WP Satisfaction	0.276	3.135	0.002	Influential
Electronic Service Quality -> WP Satisfaction	0.486	5.168	0.000	Influential
Outreach Quality -> WP Compliance	0.173	1.389	0.165	No effect
Quality of Service -> WP Compliance	0.189	1.510	0.131	No effect
Electronic Service Quality -> WP Compliance	0.334	1.871	0.061	No effect
WP Satisfaction -> WP Compliance	0.019	0.127	0.899	No effect

Source: Processed Data, 2022

Based on table 22, an equation for the PLS Structural Equation Model (SEM) model can be made as follows:

Model equation 1

$$Y_1 = 0.107X_1 + 0.276X_2 + 0.486X_3$$

Model equation 2

$$Y_2 = 0.173X_1 + 0.189X_2 + 0.334X_3 + 0.019Y_1$$

Based on the PLS Equation Model Structure (SEM) equation for the model can be explained as follows:

1. The socialization quality variable has a positive effect on taxpayer satisfaction of 0.107. This can be explained that the higher the quality of the socialization that exists, it can increase the variable of taxpayer satisfaction in the Pekanbaru Middle Tax Service Office;
2. The service quality variable has a positive effect on taxpayer satisfaction of 0.276. This can be explained that the higher the quality of existing services, it can increase the variable of taxpayer satisfaction in the Pekanbaru Middle Tax Service Office;
3. The electronic service quality variable has a positive effect on taxpayer satisfaction of 0.486. This can be explained that the higher the quality of existing electronic services, it can increase the variable of taxpayer satisfaction in the Pekanbaru Middle Tax Service Office;
4. The socialization quality variable has a positive effect on taxpayer compliance of 0.173. This can be explained that the higher the quality of existing socialization, it can increase the variable of taxpayer compliance in the Pekanbaru Middle Tax Service Office;
5. The service quality variable has a positive effect on taxpayer compliance of 0.189. This can be explained that the higher the quality of existing services, it can increase the variable of taxpayer compliance in the Pekanbaru Middle Tax Service Office;
6. The electronic service quality variable has a positive effect on taxpayer compliance of 0.334. This can be explained that the higher the quality of existing electronic services, it can increase the variable of taxpayer compliance in the Pekanbaru Middle Tax Service Office;
7. The variable of taxpayer satisfaction has a positive effect on taxpayer compliance of 0.3019. This can be explained that the higher the satisfaction of existing taxpayers, it can increase the variable of taxpayer compliance in the Pekanbaru Middle Tax Service Office.

### Hypothesis testing

The results of hypothesis testing based on table 22 in this study can be explained as follows:



1. The effect of socialization quality on taxpayer satisfaction

Based on the results of hypothesis testing, it can be explained that the effect of socialization quality on taxpayer satisfaction has a P-value of 0.159 or greater than an alpha of 0.05. It can be concluded that the socialization quality variable is not significant to taxpayer satisfaction. Thus, the hypothesis is rejected. So that these results can be explained that the quality of existing socialization cannot have a significant impact on taxpayer satisfaction in the Pekanbaru Middle Tax Service Office.

2. The effect of service quality on taxpayer satisfaction

Based on the results of hypothesis testing, it can be explained that the effect of service quality on taxpayer satisfaction has a P-value of 0.002 or less than an alpha of 0.05. It can be concluded that the service quality variable has a significant positive effect on taxpayer satisfaction. Thus, the hypothesis is accepted. So that these results can be explained that good service quality can have a significant impact on increasing taxpayer satisfaction in the Pekanbaru Middle Tax Service Office.

3. Effect of electronic service quality on taxpayer satisfaction

Based on the results of hypothesis testing, it can be explained that the effect of electronic service quality on taxpayer satisfaction has a P-value of 0.000 or less than an alpha of 0.05. It can be concluded that the electronic service quality variable has a significant positive effect on taxpayer satisfaction. Thus, the hypothesis is accepted. So that these results can be explained that the quality of good electronic services has a significant impact on increasing taxpayer satisfaction in the Pekanbaru Middle Tax Service Office.

4. Effect of socialization quality on taxpayer compliance

Based on the results of hypothesis testing, it can be explained that the effect of socialization quality on taxpayer compliance has a P-value of 0.165 or greater than alpha 0.05. It can be concluded that the socialization quality variable is not significant to taxpayer compliance. Thus, the hypothesis is rejected. So that these results can be explained that the quality of existing socialization cannot have a significant impact on taxpayer compliance in the Pekanbaru Middle Tax Service Office.

5. The effect of service quality on taxpayer compliance

Based on the results of hypothesis testing, it can be explained that the effect of service quality on taxpayer compliance has a P-value of 0.131 or greater than an alpha of 0.05. It can be concluded that the service quality variable is not significant to taxpayer compliance. Thus, the hypothesis is rejected. So that these results can be explained that the quality of existing services cannot have a significant impact on taxpayer compliance in the Pekanbaru Middle Tax Service Office.

6. Effect of electronic service quality on taxpayer compliance

Based on the results of hypothesis testing, it can be explained that the effect of service quality on taxpayer compliance has a P-value of 0.061 or greater than an alpha of 0.05. It can be concluded that the electronic service quality variable is not significant to taxpayer compliance. Thus, the hypothesis is rejected. So that these results can be explained that the quality of existing electronic services does not have a significant impact on taxpayer compliance in the Pekanbaru Middle Tax Service Office.

7. Effect of Taxpayer satisfaction on Taxpayer compliance

Based on the results of hypothesis testing, it can be explained that the effect of taxpayer satisfaction on taxpayer compliance has a P-value of 0.889 or greater than alpha 0.05. It can be concluded that the variable of taxpayer satisfaction is not significant to taxpayer compliance. Thus, the hypothesis is rejected. So that these results can be explained that existing taxpayer satisfaction does not have a significant impact on taxpayer compliance at the Pekanbaru Middle Tax Service Office.

## **Discussion**

### **The Effect of Socialization Quality on Taxpayer Satisfaction at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the quality of socialization in the Pekanbaru Middle Tax Service Office. This result is in line with the results of respondents' responses to taxpayer satisfaction which shows that on average respondents gave very high responses to statements to measure taxpayer satisfaction at the Pekanbaru Middle Tax Service Office.

Based on the results of the study indicate that the quality of socialization has no effect on taxpayer satisfaction. This means that the quality of the existing socialization cannot have a significant impact on the satisfaction of existing Taxpayers at the Pekanbaru Middle Tax Service Office. It can also be interpreted that the quality of socialization has no effect on taxpayer satisfaction because the implementation of the socialization itself is less than optimal and/or not on target.

This can be shown based on the results of the analysis of the respondent's profile which stated that the most dominant respondents in this study were employees with an age range of 30-40 years, D4/S1 education level,

staff positions and 5-10 years of service. Respondents with this profile are employees who are at a mature age level, with a good educational background and have sufficient work experience in the field of taxation. This condition makes the intended employee know his tax obligations well and be able to carry out a good search and understanding of the tax rules that are the material for socialization, so as to be able to provide an objective assessment of the implementation of the socialization by the Pekanbaru Middle Tax Service Office.

This is supported by the respondents' answers related to suggestions for improvements and service improvements related to the quality of outreach which are part of the research questionnaire, including the following:

- a. Existence of implementation of tax discussion on a regular basis;
- b. The timing of the socialization that coincides with the issuance of the new rules;
- c. The duration of the socialization implementation is in accordance with the amount of material presented;
- d. Submission of socialization material that is easier to understand;
- e. Submission of timely and targeted information;
- f. More socialization is done offline.

The results of this study are in contrast to the results of Ramadhan's research (2017) in Afifah & Susanti (2021) stating that tax socialization and service quality affect taxpayer satisfaction.

### **The Effect of Service Quality on Taxpayer Satisfaction at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the quality of service in the Pekanbaru Middle Tax Service Office. This result is in line with the results of respondents' responses to taxpayer satisfaction which shows that on average respondents gave very high responses to statements to measure taxpayer satisfaction at the Pekanbaru Middle Tax Service Office.

Based on the results of the study indicate that the quality of service affects the satisfaction of taxpayers. This means that the quality of existing services can have a significant impact on the satisfaction of existing taxpayers at the Pekanbaru Middle Tax Service Office. Good tax officer services, able to understand the needs and needs of taxpayers and combined with complete service facilities and physical office facilities can have a positive impact on taxpayer satisfaction.

This is closely related to the profile of respondents which shows that the most dominant respondents in this study were employees with an age range of 30-40 years, D4/S1 education level, staff positions and 5-10 years of service. Respondents with the intended profile are employees who are at a mature age level, with a good educational background and have sufficient work experience where respondents are able to feel the quality of service provided by the Pekanbaru Middle Tax Service Office both in terms of officer service, completeness of service facilities, and/or the condition of the place of service at the Pekanbaru Middle Tax Service Office.

The results of this study are consistent with research conducted by Mustapha & Obid (2015), Sisilia (2016), and (Bahri et al., 2019) which revealed that the quality of tax authorities (tax officers) services has a significant effect on taxpayer compliance. As well as Karim (2015) and (Muflih, 2017) stated that the quality of tax authorities and socialization/counseling services had an effect on taxpayer compliance.

### **The Effect of Electronic Service Quality on Taxpayer Satisfaction at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the quality of electronic services in the Pekanbaru Middle Tax Service Office. This result is in line with the results of respondents' responses to taxpayer satisfaction which shows that on average respondents gave very high responses to statements to measure taxpayer satisfaction at the Pekanbaru Middle Tax Service Office.

Based on the results of testing the quality of electronic services affect taxpayer satisfaction. This means that the quality of existing electronic services can have a significant impact on taxpayer satisfaction at the Pekanbaru Middle Tax Service Office. In the current era of internet usage and digital information, internet-based electronic services are a necessity for the general public and taxpayers as government stakeholders in the field of taxation. The Directorate General of Taxes through e-filing provides an electronic and internet-based SPT reporting application to make it easier for taxpayers to fulfill their tax obligations. With the support of reliable electronic systems and service channels, they can have a positive impact on taxpayer satisfaction.

This is closely related to the profile of the respondents which shows that the most dominant respondents in this study were employees with an age range of 30-40 years and a D4/S1 education level. Respondents with this profile are employees who are at the productive age level and with a good educational background where the respondent has a habit of using internet-based digital communication technology (Renaldo, Sudarno, et al., 2021;

Sudarno et al., 2022) to support work and daily life. These conditions create a high user sensitivity in the availability and utilization of electronic services in fulfilling obligations in the field of taxation.

These results are supported by the results of research conducted by Stiglingh (2014) which revealed that the quality of electronic services directly affects the burden of fulfilling tax obligations and the tax compliance climate. (Afifah & Susanti, 2021) revealed that service quality, tax e-system, and tax socialization simultaneously affect taxpayer satisfaction.

#### **The Effect of Socialization Quality on Taxpayer Compliance at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the variable quality of socialization in the Pekanbaru Middle Tax Service Office. These results are in line with the results of respondents' responses to taxpayer satisfaction which shows that on average respondents provide very high responses to statements to measure taxpayer compliance in the Pekanbaru Middle Tax Service Office.

Based on the results of the study indicate that the quality of socialization has no effect on taxpayer compliance. This means that the quality of existing socialization cannot have a significant impact on taxpayer compliance in the Pekanbaru Middle Tax Service Office. It can also be interpreted that the quality of socialization has no effect on taxpayer compliance because the implementation of the socialization itself is not optimal and/or not on target as well as the condition of taxpayers at the Pekanbaru Middle Tax Service Office who already have a fairly high level of compliance.

This can be shown based on the results of the analysis of the respondent's profile which stated that the most dominant respondents in this study were employees with an age range of 30-40 years, D4/S1 education level, staff positions and 5-10 years of service. Respondents with this profile are employees who are at a mature age level, with a good educational background and have sufficient work experience in the field of taxation. This condition makes the intended employee know his tax obligations well and be able to carry out a good search and understanding of the tax rules that are the material for socialization, so as to be able to provide an objective assessment of the implementation of the socialization by the Pekanbaru Middle Tax Service Office.

This is supported by the respondents' answers related to suggestions for improvement and service improvement as part of this research questionnaire, including the following:

- a. Implementation of tax discussions on a regular basis;
- b. The timing of the socialization that coincides with the issuance of the new rules;
- c. The duration of the socialization implementation is in accordance with the amount of material presented;
- d. Submission of socialization material that is easier to understand;
- e. Submission of timely and targeted information;
- f. More socialization is done offline.

The results of this study are in contrast to the results of research conducted by Arsyad (2013) whose research results show that socialization has an influence on taxpayer compliance.

#### **The Effect of Service Quality on Taxpayer Compliance at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the service quality variable in the Pekanbaru Middle Tax Service Office. This result is in line with the results of respondents' responses to taxpayer satisfaction which shows that these results are in line with the results of respondents' responses to taxpayer compliance which shows that the average respondent gives a very high response to statements to measure taxpayer compliance in the office. Pekanbaru Middle Tax Service.

Based on the results of the study indicate that the quality of service has no effect on taxpayer compliance. This means that the quality of existing services cannot have a significant impact on taxpayer compliance in the Pekanbaru Middle Tax Service Office. It can also be interpreted that service quality has no effect on taxpayer compliance because the implementation of the service process itself has not fully met the expectations of taxpayers. This is supported by respondents' answers related to suggestions for improvement and service improvement as part of this research questionnaire, in which respondents responded that the service at the Pekanbaru Middle Tax Service Office was basically good, but attention and improvement needed, including the following:

- a. Improving the quality of human resources for service officers;
- b. Improvements in physical conditions in the form of office parking areas;
- c. Simplification of the service process for taxpayers.

In terms of taxpayer compliance, it can be shown based on the results of the analysis of the respondent's profile which states that the most dominant respondents in this study are employees with an age range of 30-40

years, D4/S1 education level, staff positions and 5-10 years of service. Respondents with this profile are employees who are at a mature age level, with a good educational background and have sufficient work experience in the field of taxation. This condition makes the said employee know his tax obligations well and be able to carry out a good search and understanding of tax regulations so that he has the potential to have a fairly high level of formal compliance.

The results of this study are in contrast to the results of research by Wulanjayanti & Usman (2019) which state that the service quality of the electronic taxation system and the competence of tax officials have a positive effect on taxpayer satisfaction.

#### **The Effect of Electronic Service Quality on Taxpayer Compliance at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the quality of electronic services in the Pekanbaru Middle Tax Service Office. This result is in line with the results of respondents' responses to taxpayer compliance which shows that on average respondents gave very high responses to statements to measure taxpayer compliance at the Pekanbaru Middle Tax Service Office.

Based on the results of the study indicate that the quality of electronic services has no effect on taxpayer compliance. This means that the quality of existing electronic services cannot have a significant impact on taxpayer compliance in the Pekanbaru Middle Tax Service Office. This is supported by the respondents' answers related to suggestions for improvement and service improvement as part of this research questionnaire, in which respondents gave responses to the need for attention and improvement, including the following:

- a. Use of tax applications that are easy to use (user friendly);
- b. Repair and increase server capacity so that lag and errors do not occur frequently;
- c. Report archives that can be accessed more easily;
- d. Improved system reliability;
- e. Improved and flexible implementation of online queues;
- f. There is an online arrears monitoring system;
- g. Adding complete menus to digital systems;
- h. Synchronization between tax applications.

In terms of taxpayer compliance, it can be shown based on the results of the analysis of the respondent's profile which states that the most dominant respondents in this study are employees with an age range of 30-40 years, D4/S1 education level, staff positions and 5-10 years of service. Respondents with this profile are employees who are at a mature age level, with a good educational background and have sufficient work experience in the field of taxation. This condition makes the said employee know his tax obligations well and be able to carry out a good search and understanding of tax regulations so that he has the potential to have a fairly high level of formal compliance.

The results of this study are in contrast to the results of research conducted by Nuriza (2020) which states that the implementation of the e-filing system has a positive and significant effect on taxpayer compliance.

#### **The Effect of Taxpayer Satisfaction on Taxpayer Compliance at the Pekanbaru Middle Tax Service Office**

Based on the results of the respondents' responses, it was shown that the average respondent gave a very high response to statements to measure the satisfaction of taxpayers in the Pekanbaru Middle Tax Service Office. This result is in line with the results of respondents' responses to taxpayer compliance which shows that on average respondents gave very high responses to statements to measure taxpayer compliance at the Pekanbaru Middle Tax Service Office.

Based on the results of the study indicate that taxpayer satisfaction has no effect on taxpayer compliance. This means that taxpayer satisfaction cannot have a significant impact on taxpayer compliance at the Pekanbaru Middle Tax Service Office. This is closely related to the results of the analysis of the respondent's profile which stated that the most dominant respondents in this study were employees with an age range of 30-40 years, D4/S1 education level, staff positions and 5-10 years of service. Respondents with this profile are employees who are at a mature age level, with a good educational background and have sufficient work experience in the field of taxation. This condition makes the said employee know his tax obligations well and be able to carry out a good search and understanding of tax regulations so that he has the potential to have a fairly high level of formal compliance.

The results of this study are in contrast to the results of research conducted by (Suharto, 2011) stating that taxpayer satisfaction has a significant effect on taxpayer compliance and Ardiyansyah et al. (2016) states that tax authorities' services and taxpayer satisfaction have a significant effect on taxpayer compliance.

## 5.0 CONCLUSION

### Conclusion

The conclusions that can be made in this research are based on the results of the research and the discussion of this research are as follows:

1. The quality of socialization has no effect on taxpayer satisfaction at the Pekanbaru Middle Tax Service Office;
2. Service quality has a significant impact on increasing taxpayer satisfaction at the Pekanbaru Middle Tax Service Office;
3. The quality of electronic services has an influence on increasing taxpayer satisfaction at the Pekanbaru Middle Tax Service Office;
4. The quality of socialization has no effect on taxpayer compliance at the Pekanbaru Middle Tax Service Office;
5. The quality of existing services cannot have a significant impact on taxpayer compliance at the Pekanbaru Middle Tax Service Office;
6. The quality of existing electronic services has no effect on taxpayer compliance at the Pekanbaru Middle Tax Service Office;
7. Satisfaction of existing taxpayers does not have a significant impact on taxpayer compliance at the Pekanbaru Middle Tax Service Office.

### Recommendation

Based on the results of the research, discussion, conclusions and limitations of the research, suggestions for this research can be made as follows:

1. For the Directorate General of Taxes and the Pekanbaru Middle Tax Service Office.  
The results of this study indicate that service quality and electronic service quality have an influence on taxpayer satisfaction. Therefore, in an effort to increase taxpayer satisfaction, what must be done is to pay attention to the service quality and electronic service quality factors. Meanwhile, in an effort to increase taxpayer compliance, there is no need to consider socialization quality, service quality, electronic service quality, and taxpayer satisfaction. Because the results of this study indicate that the socialization quality factors, service quality, electronic service quality, and taxpayer satisfaction have no influence on taxpayer compliance.
2. For further researchers
  - a. Based on the research results, it is hoped that the next writer can add other factors that can affect taxpayer satisfaction and compliance outside the variables in this study;
  - b. Based on the research results, the R square adjusted results still provide an opportunity to conduct further research by adding other variables so that it is expected to have a good impact on taxpayer satisfaction and compliance;
  - c. The next writer is expected to be able to increase the number of future research samples with the consideration of being able to provide research results that are closer to the actual situation;
  - d. The next writer is expected to be able to add and deepen statement items for each research indicator and variable.

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