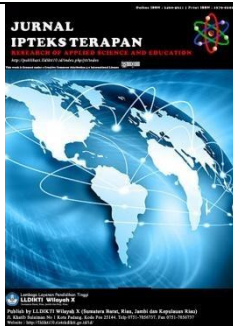S

SERVQUAL METHOD ANALYSIS OF THE INFLUENCE OF SERVICE QUALITY ON TAXPAYER SATISFACTION AT THE REGIONAL REVENUE MANAGEMENT

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Abstract

The tax on the acquisition of land and building rights (BPHTB) is one of the regional revenue sources for Asahan Regency, which is collected from the public. During the implementation of the BPHTB, it provides results that annually obtain income up and down in achieving the specified target. This is related to public awareness as taxpayers in paying taxes. The higher the level of public awareness in paying taxes will affect the increase in tax revenue. the factor that influences public awareness in paying taxes is the level of trust in the effectiveness of the service system managed by the state or agency. The Asahan Regency Regional Revenue Management Office seeks to meet some of the growing needs of the community by increasing the services provided by taxpayers. With the expectation and reality evaluation questionnaire, it can be analyzed using the Service Quality method so that it can determine the level of service satisfaction. The results of the analysis of the system can assist agencies in determining criteria as benchmarks in their services, and it can be seen that the criteria are maintained and improved so that they can further improve the quality of their services.

Keywords: Land and Building Rights Acquisition Tax, Service Quality, PHP, MySql .

INTRODUCTION

One of the uses of this information technology is managing data to produce information that can be used as supporting data in decision making. Decision support systems are computer software that can produce supporting information in decision making to solve semi-structured problems by processing data, information and model design [1]. Indonesia is one of the largest developing countries in the world, which has income from various sources, one of which is tax collection, both central and regional taxes. Tax is a source of state revenue that is used to carry out development for all Indonesian people which is collected from Indonesian citizens and is one of the obligations that can be enforced. Development is basically carried out by the community together with the government [2]. Regional Revenue Management Agency (BAPPENDA) Kab. Asahan seeks to meet some of the needs that are developing in the community by increasing the services provided by taxpayers.

The tax on the acquisition of land and building rights (BPHTB) is one of the regional revenue sources for Asahan Regency. The quality of service provided to taxpayers is one indicator that determines taxpayer satisfaction with what is provided by the regional revenue management agency.

Regional taxes have an important role in that the tax on the acquisition of land and building rights (BPHTB) is a source of regional revenue collected from the public. System design or design is the stage after the system analysis process is carried out by the analyst to define what is needed and then poured into a design (sketch) which will later give a clear picture of the system to be made to the user. 4]. System analysis is a systematic assessment of how users interact with technology functions and how businesses examine the input and processing of data and information output with the intention of improving organizational and agency processes on a system. [5]. Taxpayer satisfaction is the main goal in service activities, particularly in the field of taxation and is a benchmark for the success of services provided. Several theories in understanding satisfaction with taxpayers are followed [12] :

1. Satisfaction Facility (Srijani, N, 2017)

Stating that "Facilities are a benchmark of all services that have been provided and have a very high influence on taxpayer satisfaction because the facilities make it easier for taxpayers to carry out their obligations and provide a sense of comfort to use existing facilities.

2. The expectancy disconfirmation put forward by (Sumarwan, 2004). "Customer satisfaction and dissatisfaction is an impact of a comparison between expectations and what is actually felt." From these theories it can be concluded that taxpayer service satisfaction is an impact that is the benchmark for all services from taxpayer satisfaction with existing and adequate facilities.

RESEARCH METHODS

Service quality method (ServQual) is a questionnaire used to measure service quality, service quality is a flexible decision-making method, service quality is more widely used because of its simplicity in responding to the needs of decision

makers and the way it analyzes responses. The analysis involved is transparent so that this method provides a high understanding of the problem and can be accepted by decision makers [3]. A decision support system (DSS) is a computer-based information system that combines models and data to provide support to decision makers in solving semi-structured problems or dependency problems that involve the user in depth [7]. Service Quality (ServQual) is a service quality assessment method that is built based on a comparison of consumer or customer perceptions of the evidence of the service they receive with the service they actually expect in order to overcome the level of service quality.[8]

There are 5 (five) dimensions that represent consumer perceptions of a service quality.[8]

1. Tangibles

Defined as the appearance of equipment facilities and officers who provide services because a service cannot be seen, smelled, touched, or heard, the tangible aspect becomes very important as a measure of service delivery.

2. Reliability (Reliability)

Dimensions that measure the reliability of a service to consumers. Reliability is defined as the ability to provide services in accordance with what is made accurately and reliably.

3.Responsiveness

Ability to help consumers and provide fast service to consumers. The responsiveness dimension is the most dynamic dimension. This is influenced by factors of technological development. One example of responsiveness in service is speed.

4. Assurance

Dimensions of service quality related to the ability to instill trust and confidence in consumers.

5. Empathy

Willingness to care and give sincere and personal attention to consumers (service users).

Service Quality Method Process

The following are the process steps in the Service Quality method, namely [10]:

1. Calculating the results of customer expectations or expectations regarding services using the following calculations

$$\Sigma yi = ((\Sigma STT x 1) + (\Sigma TT x 2) +$$

Information:

yi : Total weighted answer to the i-th expectation question

STT : The number of people who chose the answer was very unfulfilled

ST : Number of people who chose the answer is not met

CT : The number of people who chose the answer is quite fulfilled

T : The number of people who chose the answer is fulfilled

ST : The number of people who chose the answer was very fulfilling

1,2,3,4 : Score for the linkert scale

2. Calculate the average results of respondents' answers to the statement of expectations using the following equation:

$$Yi = \frac{}{\Sigma vi}$$

Information:

Yi : Average respondents' answers for the i expectation statement

yi : Total weighted answer to the i-th attribute expectation question

: Number of respondents

3. Calculating the results of reality or customer perceptions of services using the same equation as point 1 looking for the value of the results of expectations or expectations.

4. Calculate the average results of respondents' answers to the statement of reality using the same equation as point 2 looking for the average results of the expectations.

5. Determine the quality results of a service attribute or the results of the Service Quality gap using the following equation:

$$SQi = Xi - Yi$$

Information :

SQi : The value of the i-th attribute gap

Xi : Average reality value of attribute i

Yi : The mean value of the i expectation

The larger the gap or gap (the gap is negative) resulting from a Service Quality gap calculation, the less good the service quality is. Therefore, the priority of service quality improvement is carried out from this gap. On the other hand, the smaller the gap value (the gap is zero or positive), the better the service quality. Quality is basically a word that has a relative meaning because it is abstract in nature, quality can be used to assess or determine the level of adjustment of a thing to its requirements or specifications. Service quality is how far the difference is between reality and customer expectations for the service they receive or receive. [11]

RESULTS AND DISCUSSION

The data processing process in measuring the quality of services provided by the Regional Revenue Management Agency (BAPPENDA) of Asahan Regency, is processed using the service quality (servqual) method. The research variables were obtained based on the services provided by the Regional Revenue Management Agency (BAPPENDA) of Asahan Regency to people who use tax management services, and then grouped based on five dimensions, namely tangible, reliability, responsiveness, assurance, and empathy. Questionnaires were distributed to 20 respondents who are members of the public who are currently processing taxes at the Regional Revenue Management Agency (BAPPENDA) of Asahan Regency. The following is the evaluation criteria for distributing questionnaires to the Regional Revenue Management Agency (BAPPENDA) of Asahan Regency.

Assessment Criteria Table

No	Questions
Tangible **Dimensions (Physical Evidence)**	
P1	Availability of tax payment forms.
P2	Officers or service staff look neat, clean and professional.
P3	Availability of media information regarding tax payments
P4	The technology/equipment used is quite up to date and up to date
Responsiveness **Dimension**	
P5	Transparent and accountable in serving the community
P6	Stipulation of the implementation of the service time schedule
Q7	Responsibilities of officers/staff in providing services
Empathy **Dimension (Empathy)**	
Q8	Politeness/friendliness of staff in providing services
Q9	Able to provide the best solution in solving problems
P10	Officers put the interests of the community first
Reability **Dimension (Reliability)**	
P11	Ease of service procedures
Q12	Punctuality in providing services
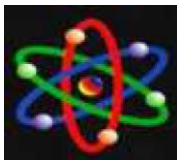
P13	Officers do not discriminate in serving the community	
P14	Officers / staff have the skills and can be relied upon	
Dimensions *of Assurance* (Guarantee)		
P15	Clarity and certainty of officers in providing services	
Q16	The information provided by service personnel can be trusted	
Q17	Knowledge and sense of responsibility of officers for the tasks in the field handled	
P18	Security of taxpayer data	

Table 1. Assessment Criteria Table

After the questionnaire was distributed to the respondents, a recapitulation of the answers was carried out from the expectations and reality of the quality of service received by the community. The following is a summary of the answers to the expectations of the community and a summary of the answers to the reality of the quality of service received by the community.

TANGIBLE DIMENSIONS (PHYSICAL EVIDENCE)

No	Questions	Hope					
		TS	KS	CS	S	SS	Total
1	P1	2	0	4	9	5	20
2	P2	2	2	3	5	8	20
3	P3	3	0	6	7	4	20
4	P4	1	0	3	11	5	20

RESPONSIVENESS DIMENSIONS

No	Questions	Hope					
		TS	KS	CS	S	SS	Total
1	P5	4	0	2	10	4	20
2	P6	4	2	3	6	5	20
3	Q7	1	0	4	7	8	20

DIMENSION OF EMPATHY (EMPATHY)

No	Questions	Hope					
		TS	KS	CS	S	SS	Total
1	Q8	3	1	3	6	7	20
2	Q9	3	1	5	3	8	20
3	P10	1	0	6	9	4	20

REABILITY DIMENSIONS

No	Questions	Hope					
		TS	KS	CS	S	SS	Total
1	P11	3	0	2	10	5	20
2	Q12	1	0	6	9	4	20
3	P13	2	2	5	4	7	20
4	P14	1	1	5	6	7	20

DIMENSIONS *OF ASSURANCE* (GUARANTEE)

No	Questions	Hope					
		TS	KS	CS	S	SS	Total
1	P15	2	1	4	8	5	20
2	Q16	2	0	2	13	3	20
3	Q17	1	1	4	7	7	20
4	P18	3	1	3	7	6	20

Table 2. Recapitulation of Answers from Community Expectations

$$\sum Y_i = (2 \times 1) + (0 \times 2) + (4 \times 3)$$

$$+ (9 \times 4) + (5 \times 5)$$

$$= 2 + 0 + 12 + 36 + 25 = 75$$

$$= \frac{Y_I}{Total} = \frac{75}{20} = \mathbf{3,75}$$

TANGIBLE DIMENSIONS (PHYSICAL EVIDENCE)

N o	Questions	reality					
		TS	KS	CS	S	SS	Total
1	P1	1	0	7	9	3	20
2	P2	2	1	4	9	4	20
3	P3	2	0	8	9	1	20
4	P4	1	1	6	6	6	20

RESPONSIVENESS DIMENSIONS

N o	Questions	reality					
		TS	KS	CS	S	SS	Total
1	P5	4	0	8	5	3	20
2	P6	4	2	6	5	5	20
3	Q7	0	0	8	7	5	20

DIMENSION OF EMPATHY (EMPATHY)

N o	Questions	reality					
		TS	KS	CS	S	SS	Total
1	Q8	1	1	7	6	5	20
2	Q9	1	1	4	10	4	20
3	P10	0	0	6	8	6	20

REABILITY DIMENSIONS _

N o	Questions	reality					
		TS	KS	CS	S	SS	Total
1	P11	2	0	2	13	3	20
2	Q12	1	0	6	7	6	20
3	P13	1	2	5	5	7	20

| 4 | P14 | 1 | 0 | 6 | 8 | 5 | 20 |

DIMENSIONS *OF ASSURANCE* (GUARANTEE)

N o	Questions	reality					
		TS	KS	CS	S	SS	Total
1	P15	1	1	6	8	4	20
2	Q16	1	0	4	9	6	20
3	Q17	1	0	7	7	5	20
4	P18	2	0	4	7	7	20

Table 3. Table of Recapitalization of Answers from Community Realities

$$\sum Y_i = (1 \times 1) + (0 \times 2) + (7 \times 3)$$

$$+ (9 \times 4) + (3 \times 5)$$

$$= 1 + 0 + 21 + 36 + 15 = 73$$

$$= \frac{Y_I}{Total} = \frac{73}{20} = \mathbf{3,65}$$

The following is a sample of calculating community reality values for question P5 on the Responsiveness dimension from the results of data recapitulation of 20 respondents.

Dimension Question Expected Value Table of Gap Values for Each Dimension

Dimension *Servqual*	Real	Expexted	gaps
TANGIBLE	3.73	3.59	-0.14
RESPONSIVENESS	3,62	3.35	-0.27
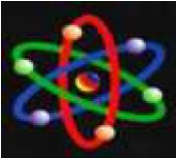
|			
EMPATHY	3.67	3.80	0.13
REABILITY	3.73	3.79	0.06
ASSURANCE	3.73	3.80	0.08

Table 4. Dimension Question Expected Value Table of Gap Values for Each Dimension

After processing the data for each dimension, from the table above it can be seen that 2 dimensions have negative gap values, namely TANGIBLE with a gap value of -0.14 and RESPONSIVENESS with a gap value of -0.27.

RESULTS

Interface implementation is carried out with every program that is built. The following is the implementation of the system interface for the level of service satisfaction of taxpayers at the Asahan Regency Regional Revenue Management Agency (BAPPENDA) Office
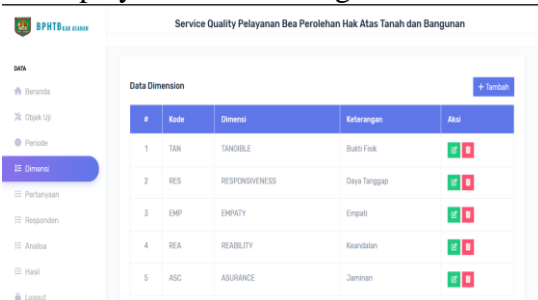
1. Login Page
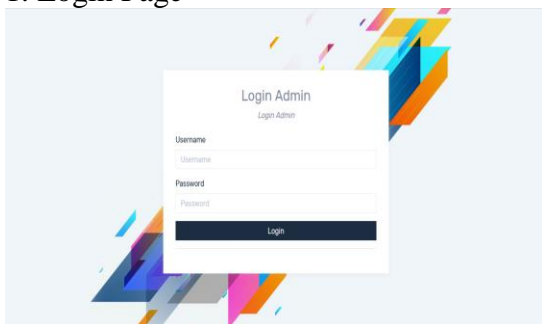
2. Main Menu Page

3. Display Dimensions Page
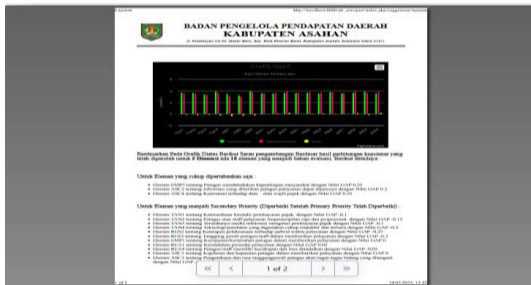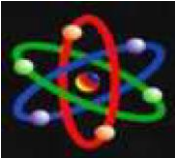

4. Display Analysis Results Page

5. Print Results Page Display

6. Graphic Print Display

7. Display Biodata Input Page

8. Questionnaire Page
Display

CONCLUSION

The system was built using the service quality method which can analyze data so that in measuring the level of satisfaction with the services provided by the Asahan Regency Regional Revenue Management Agency (BAPPENDA) Office it can be viewed quickly and accurately.

With a questionnaire evaluating the expectations and reality felt by the taxpayer community on the services provided by the Asahan Regency Regional Revenue Management Agency (BAPPENDA) Office, it can be analyzed using the Service Quality method so that it can determine the level of service satisfaction at the Regency Regional Revenue Management Agency (BAPPENDA) Office Asahan and improve the quality of service .

The results of the analysis on the system can assist BAPPENDA in determining criteria as benchmarks in its services, and it can be seen that the criteria are maintained and improved by the Regional Revenue Management Agency (BAPPENDA) Office of Asahan Regency so that it can further improve the quality of its services.

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