Effect of Individual Character, Management Information System and Service Quality on Taxpayer Satisfaction with Tax Office Image as Intervening Variable in PBB-P2 in Deli Serdang Regency

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Abstract: Taxpayer satisfaction can show the performance of an agency in accordance with the desires of taxpayers or vice versa. The level of satisfaction is part of the impact given by service activities so that the community is always willing to pay taxes. Satisfaction as the level of one’s feelings after comparing the performance or the results he feels with his expectations. The purpose of this study was to find out and analyze the influence of individual character, management information system and service quality on taxpayer satisfaction with tax office image as an intervening variable on PBB-P2 in Deli Serdang District data collection in this study was conducted through a survey approach with descriptive research quantitative by distributing questionnaires. The data analysis method used is using path analysis using SPSS software. The results showed that the simultaneous results of the test showed individual character, management information system, service quality and tax office image had a positive and significant effect on taxpayer satisfaction. Partial test results of individual character have a positive and significant effect on taxpayer satisfaction. Partial test results of management information systems have a positive and significant effect on taxpayer satisfaction. Partial test results of service quality have a positive and significant effect on taxpayer satisfaction. The partial test results of the tax office image have a positive and significant effect on mandatory financial satisfaction. Simultaneous test results show individual character, management information system and service quality have a positive and significant effect on the tax office image. Partially the individual character has a positive and significant effect on the image of the tax office. Partially management information systems have a positive and significant effect on the image of the tax office. Partially service quality does not have a positive and insignificant effect on the tax office image. Individual characters have a positive effect on taxpayer satisfaction through tax office image office as an intervening variable, this can be seen from the value obtained positively, management information systems have a positive effect on taxpayer satisfaction through tax office image as an intervening variable, this can be seen from the value obtained positively, management information systems have a positive effect on taxpayer satisfaction through tax office image as an intervening variable, this can be seen from the obtained value is positive at PBB-P2 in Deli Serdang Regency.

Keywords: Individual Character, Management Information System, Service Quality, Taxpayer Satisfaction, Tax Office Image

I. Background

Satisfaction of taxpayers can show the performance of an agency in accordance with the desires of taxpayers or vice versa. The level of satisfaction is part of the impact given by service activities so that the community is always willing to pay taxes. According to Tjiptono (2009) states that satisfaction is an emotional response to the evaluation of the consumption experience of a product or service. According to Kotler and Armstrong (2008), customer satisfaction is a feeling of pleasure or disappointment from someone who comes from a comparison between his impression of the performance or results of a product and his expectations. In this case, it can be interpreted if the performance of the agency is below expectations, the taxpayer is not satisfied. If the performance meets expectations, the taxpayer is satisfied, and if his performance exceeds the expectations of the taxpayer, he is very satisfied.

Based on my observations from 2017 to the present, the activities in the PBB-P2 Tax office still appear to cause nepotism. So that the interests of the community that should be given fairly feel excluded by factors of proximity or kinship, so that only people who have access to this closeness get optimal service. So far, the
quality of public services in the one place service office of the Regional Servants of Deli Serdang Regency is still in poor condition. This can be proven by the existence of public complaints about the quality of public services submitted directly to the public service unit and its apparatus. Taxpayers feel they have encountered obstacles in the service process provided by the tax apparatus. The number of taxpayer complaints from 2013 to 2017 has increased considerably. This can be seen in Table 1.1. the following:

<table>
<thead>
<tr>
<th>Complaint Type</th>
<th>2013 (People)</th>
<th>2014 (People)</th>
<th>2015 (People)</th>
<th>2016 (People)</th>
<th>2017 (People)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sluggish Officer Performance</td>
<td>100</td>
<td>200</td>
<td>250</td>
<td>300</td>
<td>390</td>
</tr>
<tr>
<td>Not Friendly</td>
<td>30</td>
<td>90</td>
<td>120</td>
<td>130</td>
<td>180</td>
</tr>
<tr>
<td>Submission of Information</td>
<td>15</td>
<td>20</td>
<td>25</td>
<td>15</td>
<td>30</td>
</tr>
<tr>
<td>Office and Service Are Less Comfortable</td>
<td>30</td>
<td>20</td>
<td>16</td>
<td>34</td>
<td>50</td>
</tr>
<tr>
<td>Inadequate Facilities</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>21</td>
<td>12</td>
</tr>
<tr>
<td>Waiting too Long</td>
<td>20</td>
<td>16</td>
<td>22</td>
<td>30</td>
<td>37</td>
</tr>
</tbody>
</table>

Source: Office of Revenue Agency of Deli Serdang Regency, 2018

Based on Table 1.1. it is clear that there are still many taxpayers who feel less attention by employees so that the number of complaints increases every year. This concerns or relates to the performance of officers who are slow, inhospitable, information is less accurate, waiting too long, offices and services are less comfortable, facilities are inadequate, etc. that cause complaints, which make people reluctant to settle their tax obligations, which ultimately leads to an attitude of disobedience in carrying out obligations.

Preparation of policies to improve services with the intention that if there are ideas that make it easier for people to register PBB-P2 tax will be able to help employees in doing it. the community is sought to be involved in, then it is necessary to prepare appropriate service standards, conduct public service satisfaction surveys and submit complaints, complaints and appreciation. This community involvement and participation will support the improvement of service standards.

II. Theoretical Basis

2.1 Individual Character

Individual characters include a number of basic traits inherent in certain individuals. According to Rahman (2013), individual characters include traits in the form of abilities and skills; family, social background, and experience, age, nation, gender and others that reflect certain demographic characteristics; and psychological character consisting of perception, attitude, personality, learning, and motivation. He continued, the scope of these traits forms a certain cultural nuance that marks the basic characteristics of a particular organization. Dalimunthe (2002), concluded in his research that individual characters have an influence on the ability of small industrial businesses. This shows that to improve the business capacity of a small industrial company, increasing human resources is needed, that is through training that is suitable for business activities so that it can improve skills so that small industries can have competency-based capabilities.

2.2 Management Information System

In general, information systems implemented in a company should facilitate users in identifying data, accessing data, and interpreting the data. Data in the information system should also be integrated data from all company units (Dinar, 2009). In many companies we see the benefits of an information system when used as well as possible. It is the role of management that demands the dissemination and use of efficient sources to achieve a goal, thereby helping management functions with the receipt of information quickly and precisely. Then a good management information system is needed to support organizational goals.

2.3 Service Quality

Kotler and Armstrong (2008) state that service is all actions or performance that on another party which is essentially intangible and does not produce any ownership. According to Supranto (2010) services / services are an appearance performance, intangible and quickly lost, more can be felt than owned, and customers are more able to actively participate in the process of consuming these services. Dalimunthe, et. al. (2008) concluded in his research that the variable service quality assurance, reliability, responsiveness and empathy components had a significant effect on loyalty, where consumers would choose to revisit if the service provider's assurance, reliability, handling and level of empathy can be felt.

2.4 Satisfaction

Kotler and Armstrong (2008) state that, "consumer satisfaction is a function of how closely the buyer hopes for a product with the perceived usefulness of the product. If the product is below the customer's expectations, then the consumer feels disappointed (not satisfied) and if it meets expectations, the consumer
feels satisfied". Bahri, et.al. (2017) concluded in his research that service quality has an effect on satisfaction. Service becomes a spearhead of a company engaged in services. Good evidence of physical, reliability, empathy, responsiveness and assurance will make service users feel satisfied, even for more serious stages will make service users loyal to the services used.

2.5 Company Image

Image in general is a psychological picture that is formed in the customer's mind that is generated from many different stimuli to each senses. Image is a complex perception of the customer regarding the company based on several attributes attached to it. Customers will make an assessment of these attributes by looking, hearing and feeling, then the results of these activities will be compared with information that has been obtained previously from other customers and then used as a basis for evaluating the company.

III. Research Methods

3.1 Types of Research

The approach used in this study is a survey approach, namely the activity of collecting as much data as possible about the facts that are supporters of the study with the aim of knowing the status, symptoms of finding similarities in status by comparing the standards that have been chosen or determined.

3.2 Population and Samples

The population in this study were all PBB-P2 taxpayers registered for 5 consecutive years at the local servant office, the revenue body of Deli Serdang Regency up to 2017 amounted to 245,217 people. The population (N) is 245,217 people and the error rate (e) is 10%, the sample size is

\[ n = \frac{115,431}{1 + 115,431 (0.1)^2} = 99.9 = 100. \]

The sampling technique of this study using random sampling is a sampling technique if the population has a homogeneous member or element.

3.3 Data Analysis Methods

The data processing technique in this study uses the computational calculation of SPSS program (statistical product and service solution) because the program has quite high statistical analysis capabilities and a data management system in the graphical environment using simple menus and dialog boxes, making it easy to understand ways operation (Sugiyono, 2010). Starting from testing the quality of data (validity and reliability), classical assumption tests (normality, multicollinearity and heteroscedasticity), hypothesis testing (t test, F test), inferential statistical analysis, and analysis of the coefficient of determination \(R^2\).

IV. Research Results and Discussion

1. Effect of Individual Character on Taxpayer Satisfaction

Partially individual characters have a significant effect on taxpayer satisfaction, with the results obtained by tcount for individual characters (2.157) greater than the value of t table (1.66) or sig t value for individual characters (0.034) smaller than alpha (0.05). Based on the results obtained, reject \(H_0\) and accept \(H_1\) for individual characters. Thus, partially individual character has a positive and significant influence on taxpayer satisfaction, meaning that individual characteristics have a significant effect on increasing satisfaction of taxpayers. In this case, it can be seen that the use of information technology in the office of the regency regional revenue agency, such as the development of information systems, can facilitate the collection of new taxpayers and online PBB payments.

2. Effect of Management Information Systems on Taxpayer Satisfaction

Partially management information systems have a significant effect on taxpayer satisfaction, with the results obtained by tthitung value for management information systems (3.593) greater than the value of table (1.66) or sig t value for individual characters (0.001) smaller than alpha (0.05). Based on the results obtained, reject \(H_0\) and accept \(H_1\) for the Management Information System. Thus, partially Management Information System has a positive and significant effect on taxpayer satisfaction, meaning that the Management Information System has a significant effect in increasing taxpayer satisfaction. In this case, it can be seen that the use of information technology in the office of the regency regional revenue agency, such as the development of information systems, can facilitate the collection of new taxpayers and online PBB payments.
3 Effect of Service Quality on Taxpayer Satisfaction
Partially Service Quality has a significant effect on taxpayer satisfaction, with the results obtained by tcount for service quality (2.615) greater than the value of table (1.66) or sig t value for service quality (0.010) smaller than alpha (0.05). Based on the results obtained, reject H0 and accept H1 for service quality. Thus, partially service quality has a significant effect on taxpayer satisfaction, meaning that service quality has a significant effect in increasing taxpayer satisfaction. This can be seen from the results of service quality research instruments general majority of respondents answered strongly agree and agreed to the statement of quality of service items with an average total value above 55%.

4. Effect of Tax Office Image on Taxpayer Satisfaction
Partially the Tax Office Image has a significant effect on taxpayer satisfaction, with the results obtained by the tcount for the tax office image (2.424) greater than the value of table (1.66) or the sig t value for the tax office image (0.017) smaller than alpha (0.05). Based on the results obtained, reject H0 and accept H1 for the tax office image. Thus partially the image of the tax office has a significant effect on taxpayer satisfaction, meaning that the presence of tax office image has a significant effect on increasing taxpayer satisfaction.

5. Effect of Individual Character, Management Information System, Service Quality and Image of tax office on Taxpayer Satisfaction
The results showed simultaneously that individual characters, management information systems, service quality and image of the tax office had a positive and significant effect on taxpayer satisfaction, with the results obtained namely Fcount of 93.525 while Ftable at α = 0.05 with degrees of numerator 99 and degrees of denominator 4 obtained Ftable equal to 2.53 so from this result it is known that Fcount > Ftable, and significance 0,000 or smaller than α = 0.05. This result shows that this research is relevant to the theory which states that achieving customer satisfaction can be created through improving service quality with several approaches. It can be seen that the satisfaction of PBB-P2 taxpayers in the office of the regency's regional income agency has an effect on individual character, management information system, service quality and Image of the tax office. so that the community is always willing to pay taxes.

The results showed partially that individual characters had a positive and significant effect on the image of the tax office, with the results obtained by tcount for individual characters (3.077) greater than the value of table (1.66) or sig t values for individual characters (0.003) small of alpha (0.05). Based on the results obtained, reject H0 and accept H1 for individual characters. Thus, partially individual character has a positive and significant effect on the image of the tax office, meaning that individual characteristics have a significant effect on improving the image of the tax office. The results in this study indicate that the development of the image of a tax office in the regency's income agency is also influenced by the individual character in it. Because all impressions and perceptions in the taxpayer's mind lie in the behavior of individual characters or employees of the district revenue agency. This is in accordance with the opinion of Kriyantono (2008) which states that the image is a public perception of the company concerning its service, product quality, corporate culture, corporate behavior, or individual behavior in the company and others.

The results of the study show partially that each management information system has a positive and significant effect on the image of the tax office. The tcount for the Management Information System (2.287) is greater than the value of t table (1.66) or the t-value for the Management Information System (0.024) smaller than alpha (0.05). Based on the results obtained, reject H0 and accept H1 for the Management Information System. This is in accordance with Putra's research, et al. (2016), with the title effect of system quality, information quality and service quality on user satisfaction of management information systems of Kalisat Regional Hospital in Jember Regency. The results of the study showed that the quality of the system had a positive and significant effect on user satisfaction on the Kalisat Hospital management information system.

8. Effect of Service Quality on the Image of the Tax Office
The results showed partially that service quality did not have a positive and insignificant effect on the tax office image with the results obtained by the tcount for service quality (1.246) smaller than the value of table (1.66) or the value sig t for service quality (0.216) greater than alpha (0.05). Based on the results obtained, reject H1 and accept H0 for service quality. Thus, partially the quality of servants does not have a positive and not significant effect on the image of the tax office, which means that the quality of service does not significantly affect the image of the tax office.
9. Effect of Individual Character, Management Information System and Service Quality on Tax Office Imagery

The results showed simultaneously that individual characters, Management Information Systems, service quality and service quality had a positive and significant effect on the image of the tax office, with the results obtained by Fcounting at 52.929 while Ftable at α = 0.05 with numerator 99 and denominator 3 obtained Ftable of 2.76, then from this result it is known that Fcount > Ftable, and significance 0.000 or smaller than α = 0.05. These results indicate that the tax office image of the regency deli income agency can also be created through the individual character of employees, the development of management information systems and the improvement of service quality with several approaches.

10. Effect of Individual Character on Taxpayer Satisfaction with Tax Office Image as Intervening Variable

Based on the results of the study, the indirect effect of individual characters on taxpayer satisfaction with the tax office image as an intervening variable in PBB-P2 in Deli Serdang District has a positive value. The influence of individual characters on taxpayer satisfaction with tax office image as an intervening variable indirectly the value obtained is positive. With the results obtained that the influence of individual characters on taxpayer satisfaction with tax office image as an intervening variable with the value obtained is 0.394 X 0.182 = 0.071 means that indirectly the value obtained is positive.

11. Effect of Management Information Systems on Taxpayer Satisfaction with Tax Office Images as Intervening Variables

Based on the results of the study, the indirect effect of the Management Information System on Taxpayer Satisfaction with the tax office Image as an intervening variable on PBB-P2 in Deli Serdang Regency the results obtained were 0.301 X 0.182 = 0.054 meaning indirectly the value obtained was positive. The results of the study are in line with the research of Hariyono, et al. (2013) with the title of research: The Effect of Information Technology Utilization and Accounting Information System Performance on User Satisfaction at PT Pos Indonesia Yogyakarta. The results of this study indicate that there is a significant influence between IT utilization (X1) on user satisfaction. The use of information technology (X1) and SIA performance (X2) simultaneously affect user satisfaction.

12. Effect of Service Quality on Taxpayer Satisfaction with Tax Office Images as Intervening Variables

Based on the results of the study, the indirect effect of service quality on taxpayer satisfaction with the tax office image as an intervening variable in PBB-P2 in Deli Serdang Regency. The results obtained are 0.141 X 0.182 = 0.025, which means that indirectly the value obtained is positive. The results of the study are in line with previous research by John (2009) with the title "Bank satisfaction factors and loyalty: A survey of the Greek bank Customers". The purpose of this study is to find out and analyze the influence of service quality (X1), brand image (X2) on satisfaction of saving on customers (Y). The results showed that service quality (X1), had a positive and significant effect on satisfaction of saving on Greek bank customers (Y). For Service Quality variables in this study it can be said that the relationship is actually the direct influence of Service Quality on taxpayer satisfaction rather than the indirect effect of Service Quality on taxpayer satisfaction through the tax office image as an intervening variable.

V. Conclusions and Recommendations

5.1 Conclusions
Based on the results of the research and discussion in the previous chapter, it can be concluded as follows:
1. Individual character, management information system, service quality and tax office image simultaneously have a positive and significant effect on satisfaction of Taxpayers at PBB-P2 in Deli Serdang Regency.
2. Individual characters partially have a positive and significant effect on satisfaction of Taxpayers on PBB-P2 in Deli Serdang Regency.
3. The Management Information System partially has a positive and significant effect on the satisfaction of Taxpayers on PBB-P2 in Deli Serdang Regency.
4. Service quality partially has a positive and significant effect on satisfaction of Taxpayers on PBB-P2 in Deli Serdang Regency.
5. Partial office image has a positive and significant effect on the satisfaction of Taxpayers on PBB-P2 in Deli Serdang Regency.
6. Individual characters, management information systems and service quality simultaneously have a positive and significant effect on the image of the tax office at PBB-P2 in Deli Serdang Regency.
7. The individual character partially has a positive and significant effect on the image of the tax office at PBB-P2 in Deli Serdang Regency.
8. The management information system partially has a positive and significant effect on the image of the tax office at PBB-P2 in Deli Serdang Regency.

9. Service quality Partially does not have a positive and insignificant effect on the image of the tax office at PBB-P2 in Deli Serdang Regency.

10. Individual characters have a positive effect on taxpayer satisfaction through the image of a tax office as an intervening variable, this can be seen from the value obtained positively on PBB-P2 in Deli Serdang Regency.

11. Management information systems have a positive effect on taxpayer satisfaction through the image of the tax office as an intervening variable, this can be seen from the value obtained positively on PBB-P2 in Deli Serdang Regency.

12. Service quality has a positive effect on taxpayer satisfaction through the image of the tax office as an intervening variable, this can be seen from the value obtained positively on PBB-P2 in Deli Serdang Regency.

5.2 Recommendations

1. Individual Character
   a. Based on the results of the respondent's explanation containing the employee in providing information to the mandatory tax according to plan. obtaining a total value of 49% means the office of the regency's regional income agency must improve the individual character of employees by providing training in providing excellent service in providing detailed information to taxpayers so that taxpayers easily understand the information provided by employees to taxpayers.
   b. Based on the explanation of the respondent who contains employees, it is always routine to provide services to the community. obtaining a total value of 46% means the office of the district district revenue agency deli must improve the individual character of the employee by giving employees training to provide excellent service so that they routinely provide information and new things about updates about new data requirements or systems for making up-to-date data.
   c. Based on the results of the explanation the respondent containing the employee likes to cooperate with each other. Active communication to taxpayers who take care of taxes receives a total value of 44%, which means office the regency district revenue agency must also improve the individual character of employees with the way employees are given direction to actively communicate with taxpayers who are taking care of the tax, such as being quick to notify or inform the taxpayer by telephone if it is an affair the tax has been completed.

2. Management Information Systems
   a. Based on the results of the explanations of the respondents containing the information system technology capabilities it provides a positive picture of the total taxpayer report value of 52%. This means that the office of the regency regional income agency must also improve an accurate and transparent management information system. By updating data on the website of the regional income agency and adding a live chat application on the website to make it easier for taxpayers to get information quickly.
   b. Based on the results of the explanations of the respondents which contained the development of information systems for improve or add features to make it easier for taxpayers to report their taxpayers have a total value of 47%. This means that the office of the regency's regional income agency must improve the management information system by adding application features to make it easier for taxpayers to manage new data tax reports and taxpayer complaints that can be accessed online by taxpayers whenever and wherever they are.

3. Service Quality
   a. Based on the results of the explanations of the respondents who contained employees swiftly in meeting mandatory needs taxes requiring service receive a total value of 53%, meaning that the office of the regency's regional income agency must improve the quality of service by giving employees training about providing excellent service in learning the attitudes of the community / taxpayers.
   b. Based on the results of the explanations of the respondents which contained the appearance of neat employees, they obtained total values
49% means that the office of the regency's regional income agency must improve the quality of service by paying attention to the neatness of clothing and appearance on the front office especially those that can attract taxpayers' attention by being trained in how to look good in providing services.

Based on the results of the respondent's explanation which contains the tax burden, it is calculated correctly, according to the applicable provisions obtain a total value of 50%, meaning that the office of the regency's regional income agency serdang in providing services must explain the calculation of the tax burden imposed on taxpayers who are calculated appropriately and transparently in accordance with applicable regulations.

4. Image of a Tax Office

Based on the results of the explanations of the respondents containing the services provided in the tax office by prioritizing services that always interact quickly with the public so that the image of the tax office in the eyes of the public or taxpayer looks good.

5. Taxpayer Satisfaction

Based on the results of the explanations of the respondents containing the services provided in accordance with the expectations of the taxpayer. Obtaining a total value of 37% means that the office of the revenue department of Deli Serdang Regency is good but must maintain and maintain the expectations of service quality in accordance with the expectations of taxpayers so that taxpayers are satisfied with what is expected so that in the future it can make taxpayers aware of the obligation to pay taxes without having to be forced.

6. The researcher is expected to further develop this research in terms of research respondents and other variables that are thought to have a large influence on satisfaction of PBB-P2 taxpayers at the office of the Regional Revenue Agency of Deli Serdang Regency.

Reference
