

Pengaruh sistem administrasi perpajakan modern terhadap kualitas pelayanan pada kantor pelayanan pajak penanaman modal asing empat = the Influence of modern tax administration system to service quality at foreign investment four tax office

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Abstrak

Directorate General of Tax as a public organization has to implement tax administration reform in order to improve the service quality to taxpayer. For that purpose, Foreign Investment For Tax Office has applied Modern Tax Administration System since the year 2004. This research is meant to know how significant is the influence of Modern Tax Administration System at Foreign Investment Four Tax Office to service quality.

Modern Tax Administration System is an implementation of the tax administrative reform that is defined as the deliberate use of authority and influence to apply new measures to an administrative system so as to change its structure procedure, strategy, and culture to improve public sector performance. Meanwhile, service quality is defined as a stake holder value regarding the service dimension which is perceived as positive value acquisition to the degree of satisfaction. It is measured by ten dimensions that is tangible, reliable, responsiveness, competence, courtesy, credibility, security, access, communication, and understanding the customers.

This research is carried out by using an explanation method which explaining a causal relationship between independent variables and a dependent variable. It uses a quantitative approach. Data is collected with survey by giving questionnaires to all officers of Foreign Investment Four Tax Office. Then the data is analysed with correlation and regression.

The result of this analysis indicates that there is a positive strong relationship between Modern Tax Administration System together which consist of organization chart modernization, organizational procedure modernization, organizational strategy modernization, and organizational culture modernization and service quality. All sub variables of the Modern Tax Administration System have significant influences to service quality of Foreign Investment Four Tax Office.

The research proposes that Foreign Investment Four Tax Office should improve Modern Tax Administration System higher either organization chart, organizational procedure, organizational strategy, and organizational culture to support the service quality using approaches: making a job description more detail to prevent duplication, making an easier access of getting new regulations from the internet or intranet, promoting knowledge and skill of the employees through in house training, out bond training, and improving moral and ethics of the employees through "kultum" and Emotional Spiritual Quotient (ESQ) training.