

# Dampak faktor-faktor nilai budaya organisasi terhadap kualitas pelayanan perpajakan sebagai suatu kinerja : studi pada kantor wilayah wajib pajak besar direktorat jenderal pajak = The impact of factors of organization cultural values on the taxpayer services quality as a performances

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## Abstrak

The empirical research confirms that organizational culture has its positive impacts on the performance in business administration. The literature, however, revealed that the impact of organization culture in public administration remains limited, most study has been conducted outside Indonesia, and there is a challenge to public administration community to integrate values into structure, process and system of public organization. This dissertation examines to what extent do the organization cultural values impacts on the taxpayers service quality. By applying instrumental and terminal values theorized by Rockeah and Jones and service quality theorized by Zetihaml et al., Bergman and Kelfsjo, and by using quantitative approach which apply factor analysis, the research reveals 9 factors as dominant organization cultural values on Large Taxpayer Regional Office (LTRO) that is taxpayer Service quality, responsive, intelligent, obey to the superordinate, economy, learning, innovative, efficient and pluralism. Based on focus group discussion, the most dominant value is responsive at first level, follows by intelligent, obey to the superordinate, economy, learning, pluralism and taxpayer service quality at the second level and innovative and efficient at the third level. These level of values is regarded as a value system.

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By applying regression analysis, the research reveal that there is a positive impact between efficient, innovative and responsive on the taxpayer service quality, while a negative impact between obey to the superordinate on taxpayer service quality. As in the focus group discussion the informants confirm that the values system has been used in the climate of organization especially in decision making process and reward punishment system on LTRO, this research concluded that LTRO becomes a value driven organization.

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Findings of this research is that LTRO as a public organization has integrated values in the system and processes in the organization life, which is a theoretical implication of this research. It is the advisable that the LTRO will maintain the value system by making it viable, balance, congruence and authenticity.