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THE EFFECT OF MODERNIZATION OF TAX ADMINISTRATION SYSTEM AND QUALITY OF SERVICE ON TAXPAYER SATISFACTION IN THE SAMSAT OFFICE BONE BOLANGO DISTRICT

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ABSTRACT:

This study aims to determine the effect of the modernization of the tax administration system and service quality on the satisfaction of motor vehicle taxpayers in the Samsat Office of Bone Bolango Regency partially or simultaneously. The approach in this research is quantitative. The research method is ex post facto. This research design is in the form of causality. The data analysis technique used is multiple regression. The results showed that (1) the modernization of the tax administration system had a positive and significant effect on the quality of service at the Samsat Office of Bone Bolango Regency. (2) The modernization of the tax administration system has a positive and significant effect on motor vehicle taxpayer satisfaction at the Samsat Office of Bone Bolango Regency. (3) Service quality has a positive and significant effect on satisfaction of motor vehicle taxpayers at the Sams Office at Bone Bolango Regency. (4) Modernization of the tax administration system that is mediated by service quality has a positive and significant effect on motor vehicle taxpayer satisfaction at the Samsat Office of Bone Bolango Regency. So that service quality is a good intervening variable to accelerate the influence of the modernization of the tax administration system in increasing the satisfaction of motor vehicle taxpayers at the Samsat Office of Bone Bolango Regency.

KEYWORDS: Taxpayer Satisfaction, Service, Administration Modernization.

INTRODUCTION:

Various ways have been done by the government in order to increase taxpayer compliance which is still low. One of them is by improving service quality. Service to taxpayers as customers is said to be of good quality when it meets or exceeds the taxpayer's expectations, or the smaller the gap between fulfilling promises and customer expectations is the closer to the quality standard. Along with efforts to optimize revenue (Komala, et al, 2014). Thus it can be said sump w a service is an important aspect and is a proper way that can cause a positive reaction on tax compliance in paying taxes.

Apart from services, another factor is the modernization of the tax administration system. Candra, et al (2013) stated that one of the means provided by the government to increase taxpayer compliance is by modernizing the tax administration system.

Regarding motor vehicle tax, this research was conducted at the Samsat Office of Bone Bolango Regency. The choice of location as the phenomenon that people who make tax payments two-wheel motorcycles and four wheels each year has increase the b e agitu great, it's all in k a itkan number kendaaran which annually increases in the purchase of motor

vehicles, thus the greater the number of vehicles motorized every year, automatically the motor vehicle tax revenue increases every year.

In the achievement of the realization of motor vehicle taxpayer payments in 2016, only 22,867 units or 63% of the achievement was still not in accordance with the expected target of 36,131 units, in 2017 the realization was 24,373 units or 57% not in accordance with the target of 42,171 units and in 2018 the realization of tax payments by society taxpayer amounting to 26 575 units or 59%, which is not in accordance with the target expected in a n by SAMSAT Bone Bolango amounted to 44 709 units, thus it can be concluded that to achieve the target annually untu k society that taxpayers can increasing the level of service quality can be right and facilities in service to make it easier for people who pay taxes on motor vehicles.

With the lack of public participation in taxes, especially motorized vehicle taxes, which have been regulated by the regulations per Law Number 22 of 2009, where each motorized vehicle makes tax payments as determined by the central and local governments, with increased public participation in motor vehicle tax payments then Sam s at Bone Bolango can improve the quality of services and facilities at Samsat Bone Bolang o to support the smoothness and acceleration of motor vehicle tax payments made by taxpayers.

Based on the observations of researchers that the satisfaction of motor vehicle taxpayers in Samsat Bone Bolango , the services provided by Samsat Bone Bolango employees are still not optimal according to the specified time, there are still many facilities that have not been provided by Samsat Bone Bolango in providing quality services provided by Samsat employees Bone Bolango, namely, services for paying taxes through Mobile Samsat, Samsat Drive Through and other service facilities such as Samsat City of Gorontalo which have implemented these service facilities, the implementation time for motor vehicle tax management takes a long time, the server for Samsat Bone Bolango still uses the Server. The general difference is that the Samsat of Gorontalo City has used its own server so that the taxpayer data search process can be done quickly and easily, facilities in the form of computers used are still limited so that employees who accept public acceptance make limited tax payments so as to create such long queues.

With the not yet optimal modernization of tax administration, it can hamper the acceleration of motor vehicle tax payments such as Motor Vehicle Registration (STNK), Motor Vehicle Tax Collection (PKB) and Motor Vehicle Title Fee (BBNKB) and Compulsory Contribution. With the limitations of the service facilities provided by Samsat Bone Bolango, it can make taxpayers feel unsatisfied with the services provided by Samsat. Besides that, the lack of facilities can require a long time in the tax payment process. Satisfaction of Motor Vehicle Taxpayers in Samsat Bone Bolango. Then the administrative system is still not so updated because there is no tax service using transfers via mobile banking and easy printing of motor vehicle tax notices through an Android-based tax application as implemented by Samsat of North Sulawesi Province.

So that researchers are interested in conducting a scientific research with the title "The Effect of Modernization of Tax Administration Systems and Service Quality on Satisfaction of Motor Vehicle Taxpayers at the Samsat Office, Bone Bolango Regency".

RESEARCH METHOD:

This research was conducted at the Samsat Office of Bone Bolango Regency. The population in this study were 26,575 motor vehicle taxpayers in Samsat Bone Bolango Regency. With the Slovin formula, a sample of 100 people was obtained. The data analysis technique used in this research is path analysis

or path analysis. The following is a multiple regression equation with intervening variables (Hartono, 2011: 156) which is as follows:

$$X2 = \alpha + \beta X1$$

$$Y = \alpha_2 + \beta_1 X1 + \beta_2 X2 + \varepsilon$$

Where:

Y = Taxpayer satisfaction

α = constant, the value of Y if X = 0

$\beta_1 - \beta_2$ = Regression coefficient

X_1, X_2 = Modernization of the tax administration system , quality of service

ε = Error term

RESEARCH RESULTS AND DISCUSSION:

A. Descriptive Research Variables:

The results of the descriptive analysis of each research variable are as follows:

a. Variable Modernization of the tax administration system (X_1)

The results of respondents 'answers to find out how respondents' perceptions of the variable Modernization of the tax administration system can be presented in the following table:

Table 1. Analysis of Respondents' Answers to the variable Modernization of the tax administration system (X_1)

No.	Indicator X1	Score			Criteria
		Actual	Ideal	%	
1	1	3,319	4,000	82.98%	Well
2	2	3,129	4,000	78.23%	Pretty good
3	3	3,379	4,500	75.09%	Pretty good
Total		9,827	12,500	78.62%	Pretty good

Source: Processed Data, 2020

Based on the table above, it can be seen that the variable of the modernization of the tax administration system lies in the "good enough " criteria with a score of 78.62 %.

b. Variable Quality of service (X2):

Respondents 'answers to find out how respondents' perceptions of service quality variables. This can be presented in the following table:

Table 2: Analysis of Respondents' Answers to Service Quality variable (X_2)

No.	X2 indicator	Score			Criteria
		Actual	Ideal	%	
1	1	1,982	2,500	79.28%	Pretty good
2	2	2,016	2,500	80.64%	Well
3	3	1,951	2,500	78.04%	Pretty good
4	4	1,923	2,500	76.92%	Pretty good
5	5	1,906	2,500	76.24%	Pretty good
Total		9,778	12,500	78.22%	Pretty good

Source: Processed Data, 2020

Based on the table above, it can be seen that the variable service quality lies in the criteria that are "good enough "with a score of 78.22 %.

c. Taxpayer Satisfaction Variable (Y)

Respondents' answers to find out how the respondent's perception of each taxpayer satisfaction variable. This can be presented in the following table:

Table 3. Analysis of Respondents' Answers to Taxpayer Satisfaction (Y)

No.	Y indicator	Score			Criteria
		Actual	Ideal	%	
1	1	4,733	6,000	78.88%	Quite satisfied
2	2	5,211	6,500	80.17%	Satisfied
Total		9,944	12,500	79.55%	Quite satisfied

Source: Processed Data, 2020

Based on the table above, it can be seen that the taxpayer satisfaction variable lies in the criteria that are "quite satisfied" with a score of 79.55 %.

B. Estimating Regression Model Forming Path Analysis:

Basically, path analysis consists of direct and indirect effects which are carried out by using a regression approach. The results of the analysis of the effect of X1 and X2 on Y are shown in table 4 as follows:

Table 4. Results of the Analysis of Equations X1 and X2 against Y

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
	B	Std. Error	Beta		
(Constant)	16,091	5,998		2,683	.009
1 Modernization	.328	.064	.379	5,128	.000
Service quality	.499	.073	.508	6,862	.000

Source: Data processed by SPSS 21, 2020

Based on the numbers in the Standardized Coefficients column, the structural equation for the path analysis is as follows:

$$\hat{Y} = 0.379 X_1 + 0.508 X_2 + e$$

Meanwhile, the results of the analysis of the effect of X1 on X2 with the help of the SPSS program are shown in table 5 as follows:

Table 5. Results of the Analysis of Equation X1 Against X2

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
	B	Std. Error	Beta		
(Constant)	54,295	6,283		8,642	.000
1 Modernization	.262	.085	.298	3,090	.003

Source: Data processed by SPSS 21, 2020

Based on the numbers in the Standardized Coefficients column, the structural equation for the path analysis is as follows:

$$\hat{Y} = 0.298 X + e$$

C. Hypothesis test:

The results of partial hypothesis testing are presented in the following table:

Table 6. Hypothesis Test Results

Model	Coefficient Value (t-Count)	Significance	t Table	Information
X1-> X2	3,090	0.003	1,985	**Significant**
X1-> Y	5,128	0.000	1,985	**Significant**
X2-> Y	6,862	0.000	1,985	**Significant**

Source: Processed Data SPSS 21, 2018

The partial test results of each construct can be described as follows:

1) The Effect of Modernization of Perpajakan Administration System on Service Quality:

The results of the analysis above show that the t-value is compared, so the t- count value is still greater than the t- table value (3.090 > 1,985). So it is concluded that the modernization of the tax administration system has a positive and significant effect on service quality at the Samsat Office of Bone Bolango Regency with a determinant value of 29.80%.

2) The Effect of Modernization of the Tax Administration System on the Satisfaction of Motor Vehicle Taxpayers:

The results of the analysis above show that the t-value is compared, so the t- count value is still greater than the t- table value (5,128> 1,985). So it is concluded that the modernization of the tax administration system has a positive and significant effect on the satisfaction of motorized vehicle taxpayers in the Samsat Office of Bone Bolango Regency with a determinant value of 20.10%.

3) The influence of service quality on motor vehicle taxpayer satisfaction:

The results of the above analysis show that the value of t count is still greater than the

value t $_{table}$ (6.862 > 1.985). So it is concluded that service quality has a positive and significant effect on the satisfaction of motorized vehicle taxpayers at the Samsat Office of Bone Bolango Regency with a determinant value of 31.50%.

D. Testing Path Analysis (Testing Hypothesis 4)

In path analysis, the correlation coefficient (r) is needed in the calculation of path analysis (Path Analysis). Following are the results of the correlation analysis (r) testing with the help of SPSS 21:

Table 7. Correlation Coefficient

		Taxpayer Satisfaction	Modernization	Service quality
Pearson Correlation	Taxpayer Satisfaction	1,000	.531	.621
	Modernization	.531	1,000	.298
	Service quality	.621	.298	1,000
Sig. (1-tailed)	Taxpayer Satisfaction	.	.000	.000
	Modernization	.000	.	.001
	Service quality	.000	.001	.
N	Taxpayer Satisfaction	100	100	100
	Modernization	100	100	100
	Service quality	100	100	100

Source: Processed Data SPSS 21, 2020

So that states can be described coefficient of determination of total X1, X2 into Y or R ^{2}y $_{(X1, X2)}$ are as follows:

R ^{2}y $_{(X1, X2)}$ = (0.379, 0.508)
R ^{2}y $_{(X1, X2)}$ = (0.201 + 0.315)
R ^{2}y $_{(X1, X2)}$ = 0, 516 (Determination Multiple)
P $_y$ε = 1 - 0, 516 = 0, 484 (epchelon)

Based on the table above, the path of the variable structure X1 and X2 to Y can be described as follows:
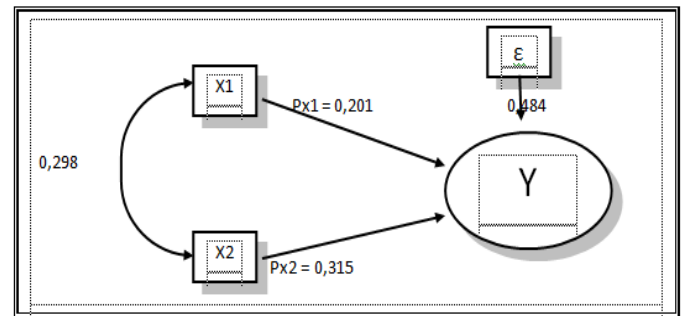

Figure 1. Chart Analysis Research Line

Furthermore, testing the mediation hypothesis can be done with the Sobel UI which is presented below:

$$Sab = \sqrt{b^2.Sa^2 + a^2.Sb^2 + Sa^2.Sb^2}$$
$$Sab = \sqrt{0,499^2.0,085^2 + 0,262^2.0,073^2 + 0,085^2.0,073^2}$$
$$Sab = \sqrt{0.0017874 + 0.0003624 + 0.0000380}$$
$$Sab = \sqrt{0.0021877}$$
$$Sab = 0.0467733$$

To test the significance of the effect for the indirect effect between the variables Modernization of the tax administration system on taxpayer satisfaction through service quality can be seen by calculating the z value of the table with the following formula:

$$Z_{Hitung} = \frac{ab}{Sab}$$
$$Z_{Hitung} = \frac{0,499 x 0,262}{0.0467733}$$
$$Z_{Hitung} = \frac{0,131}{0.0467733}$$
$$Z_{Hitung} = \mathbf{2,793}$$
$$Probability\ Z_{Hitung} = \mathbf{0,003}$$

Based on the calculation above it can be seen Zhitung value of 4.197 with a significance of .00 3. This result is smaller than the value of 0.05. So that the modernization of the tax administration system that is mediated by service quality has a positive and significant effect on the satisfaction of motor vehicle taxpayers at the Samsat Office of Bone Bolango Regency.

DISCUSSION:

1. The influence of the modernization of the tax administration system on service quality:

The results of descriptive statistics through the analysis of respondents' answers found that the variable of modernization of the tax administration system lies in the "good enough "criteria with a score of 78.62 %. This shows that the Bone Bolango Regency Samsat Office is not yet fully capable of implementing and enforcing the use of an information system that makes it easier for vehicle taxpayers to make tax payments, where tax payments still use a queuing system at counters and others. Then it can also be seen that the modernization of human resources is still not maximal and the use of hardware and software that is not yet based on connectivity with outside payment counters such as paying taxes through Alfamart and others.

Modernization of the tax administration system synonymous with information technology is a set of tools that help you work with information and carry out tasks related to information processing (Haag & Keen, 201 96: 2). Information technology is not only limited to computer technology (software & hardware) which is used to process or store information, but also includes communication technology to transmit information. The role of technology information in samsat at the moment is much needed presence to help employees manage information becomes more easily and quickly and the payment by the taxpayer so much easier.

The results of testing the first hypothesis found that the modernization of the tax administration system had a positive and significant effect on service quality at the Samsat Office of Bone Bolango Regency with a determinant value of 29.80%. The meaning of the positive coefficient shows that the modernization of the tax administration system has a good impact on improving service quality, where the more effective use of information systems in tax administration governance, the better the services provided by the Samsat Bone Bolango Office. So it is important for the Bone Bolango Regency Samsat Office to continue to explore the information system used to improve taxpayer compliance, especially with the use of e-Samsat which must be continuously innovated and even integrated with modern payment systems.

These results are in line with research conducted by Herlina Werianty Paonganan (2014) that there is a significant positive effect between library automation variables and digital services with the variable service quality of visitors. Obtained a correlation value of 0.605 means the level of correlation between library automation and service quality of visitors is at a strong level, while the correlation between digital services and service quality of visitors is 0.461 means that the level of correlation between digital services and service quality of visitors is at a moderate level. The coefficient of determination is 0.633 meaning that 63.30% of the variation in the service quality of visitors can be explained by the variation of the independent variables, namely library automation and digital services. While the remaining 36.70% is explained by other causes.

2. The effect of modernization of the tax administration system on motor vehicle taxpayer satisfaction:

The results of testing the second hypothesis found that the modernization of the tax administration system had a positive and significant effect on the satisfaction of motorized vehicle taxpayers at the Samsat Office of Bone Bolango Regency with a determinant value of 20.10%. The meaning of the positive coefficient shows that the modernization of the tax administration system has a good impact on increasing taxpayer satisfaction in fulfilling tax obligations related to motorized vehicles in Bone

Bolango Regency. So it is important to organize services and improve services at the Samsat Office of Bone Bolango Regency by maximizing the use of technology from queues to payments, even if there is a need for a more optimal drive thru tax payment service to make it easier for the community to fulfill their obligations.

These results show the importance of a modern tax administration system. The spirit of this modernization program is the implementation of good governance, namely the application of taxation that is transparent and accountable, by utilizing a reliable information technology system. The strategy taken is excellent service as well as intensive supervision of taxpayers. If this modernization program is examined in depth, including the changes that have been, are being, and will be carried out, it can be seen that the concept of modernization is a breakthrough that will bring about quite fundamental and revolutionary changes. According to Diana Sari (2013: 14-17), to realize the modernization of the tax administration system, the tax administration reform program needs to be designed and implemented in a comprehensive and comprehensive manner.

This result is in accordance with the opinion of Welly Surjono (2015) that the implementation of modernization of tax administration on taxpayer satisfaction results in an influence between modernizations of tax administration on taxpayer satisfaction at KPP Pratama Bandung Bojonagara.

3. The effect of service quality on motor vehicle taxpayer satisfaction:

The results of descriptive statistics through the analysis of respondents' answers found that the variable quality of service lies in the "good enough "criteria with a score of 78.22 %. This shows that taxpayers who pay vehicle taxes at the Samsat Office of Bone Bolango Regency feel that the services provided are not yet optimal, especially regarding the empathy of employees

and guarantees in providing comfortable services and according to promises to taxpayers. Services by Samsat must be facilitated and in accordance with the SPM that has been determined in order to increase the compliance of taxpayers in making tax payments in a timely manner and can increase local revenue for Gorontalo Province which is then distributed to Regencies / Cities in Gorontalo Province.

The results of testing the third hypothesis found that service quality had a positive and significant effect on motor vehicle taxpayer satisfaction at the Samsat Office of Bone Bolango Regency with a determinant value of 31.50%. The meaning of the positive coefficient shows that the quality of service has a good impact on increasing taxpayer satisfaction, where the better the service received by the taxpayer community, the higher the satisfaction of the taxpayer. Good service must continue to be provided by the Bone Bolango Regency Samsat Office with the capacity building of employees in the Bone Bolango Regency Samsat Office environment, both done by on the job and off the job. This capacity development is crucial for increasing competence and also commitment to providing quality services.

The results of Diani Nur Hanifah's (2015) research show that the quality of tax services has a significant effect on taxpayer satisfaction at the Primary Tax Office. This means that the better the quality of tax services, the better the satisfaction of taxpayers at the Tax Service Office.

4. The effect of modernization of the tax administration system which is mediated by the quality of service on taxpayer satisfaction:

The results of descriptive statistics through the analysis of respondents' answers found that the taxpayer satisfaction variable lies in the criteria that are "quite satisfied" with a score of 79.55 %. This shows that taxpayers who make

vehicle tax payments at the Samsat Office of Bone Bolango Regency tend not to be very satisfied with the various services provided, especially in the aspect of implementing standards in minimal services in the office then the professional ethics shown by employees. This must be a forum for making various breakthroughs from an administrative system based on an integrated information system in order to reduce service irregularities by employees and also make it easier for people to pay taxes which ultimately makes them more satisfied and will continue to improve compliance with better compliance in fulfilling their obligations on motorized vehicles.

The results of testing the fourth hypothesis found that the modernization of the tax administration system mediated by service quality had a positive and significant effect on the satisfaction of motor vehicle taxpayers at the Samsat Office, Bone Bolango Regency. So it can be said that the variable service quality is a good intervening variable to accelerate the influence of the modernization of the tax administration system in increasing the satisfaction of motor vehicle taxpayers in the Samsat Office of Bone Bolang Regency o. For this reason, there is a need for innovation in increasing regional revenues through motor vehicle taxes, especially provincial revenues. One way that is able to attract and increase public satisfaction is by providing Samsat lottery coupons so that people are interested in continuing to pay taxes on time.

This result is in line with the statement from Ismawan (2011: 81) that tax administration reform provides services to the public in fulfilling their tax obligations in a transparent and accountable manner regarding revenue and expenditure of tax payments, as well as providing an oversight of the implementation of tax collection, especially for collectors taxes, to taxpayers, or to the taxpayer society. This statement shows that the modernization of taxation will have an impact on tax services which will ultimately determine the level of compliance and satisfaction of taxpayers in fulfilling their tax obligations.

CONCLUSION:

Based on the results of research and discussion in the previous chapter, it can be drawn some conclusions of research as follows:

1. Modernization of the tax administration system has a positive and significant effect on service quality at the Samsat Office of Bone Bolango Regency with a determinant value of 29.80%. The modernization of the tax administration system has a good impact on improving service quality, where the more effective the use of information systems in tax administration governance, the better the services provided by the Bone Bolango Samsat Office.

2. Modernization of the tax administration system has a positive and significant effect on motor vehicle taxpayer satisfaction at the Samsat Office of Bone Bolango Regency with a determinant value of 20.10%. The modernization of the tax administration system has a good impact on increasing taxpayer satisfaction in fulfilling tax obligations related to motorized vehicles in Bone Bolango Regency.

3. Service quality has a positive and significant effect on the satisfaction of motorized vehicle taxpayers at the Samsat Office of Bone Bolango Regency with a determinant value of 31.50%. The quality of service has a good impact on increasing taxpayer satisfaction, where the better the service received by the taxpayer community, the higher the satisfaction of the taxpayer.

4. Modernization of the tax administration system mediated by service quality has a positive and significant effect on the satisfaction of motor vehicle taxpayers at the Samsat Office, Bone Bolango Regency. So that service quality is a good intervening variable to accelerate the influence of the

modernization of the tax administration system in increasing the satisfaction of motor vehicle taxpayers at the Samsat Office, Bone Bolang Regency o.

SUGGESTION:

Based on the research results and conclusions of research, the suggestions of this study are as follows:

1. It is important for the Bone Bolang District Office of Samsat o to continue to explore the information system used to improve taxpayer compliance, especially with the use of e-Samsat which must be continuously innovated and even integrated with modern payment systems.
2. It is important to organize services and improve services at the Samsat Office of Bone Bolang o Regency by maximizing the use of technology from queues to payments, even if there is a need for more optimal drive thru tax payment services to make it easier for the community to fulfill their obligations.
3. Good service must continue to be provided by the Bone Bolang Regency Samsat Office o with the capacity building of employees in the Bone Bolang Regency Samsat Office o both done with on-the-job and off-the-job efforts. This capacity development is crucial for increasing competence and also commitment to providing quality services.
4. There is a need for innovation in increasing local revenue through motor vehicle taxes, especially provincial revenues. One way that is able to attract and increase public satisfaction is by providing Samsat lottery coupons so that people are interested in continuing to pay taxes on time.

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