THE INFLUENCE OF TAX AUDIT AND THE QUALITY OF SERVICE TOWARD THE COMPLIANCE OF THE TAXPAYER USING SATISFACTION OF TAXPAYER AS THE MEDIATION VARIABLE
(Study of Taxpayer at Tax Services Office of Metro)

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ABSTRACT

The background of the research is the compliance of taxpayer to improve tax earnings. One of the factors influencing the compliance and the satisfaction of taxpayer are the taxpayer audit and the quality of service. The purpose of the research is to determine the influence of tax audit and the quality of service toward the compliance of the taxpayer using taxpayer satisfaction variable as the mediation variable.

The research uses the primer data, which is collected by using explanatory survey method. The sample collecting technique of the research is accidental sampling toward 100 taxpayer respondents at tax service office of Metro. The tests of the recruitment instruments are including validity test and reliability test. The test of recruitment instrument analysis uses normality, homogeneity, linearity, regression analysis. The data analysis technique is path analysis.

The findings of the research show that the tax audit does not affect to the quality of service, Tax audits positively effect to the satisfaction of the taxpayer, service quality positively affects to the satisfaction of the taxpayer, the tax audit direct impact positively on tax compliance, service quality directly affects positively on compliance taxpayer, and the taxpayer satisfaction the positive direct effect on tax compliance.

Key word: Tax Audit, Service Quality, Taxpayer Satisfaction, Tax Compliance.

INTRODUCTION

Tax is state revenue that is used to direct the lives of the people to prosperity. Without tax will be impossible for the country to construct the development. The role of taxes in the State Budget (APBN) Indonesia continues to increase on all state revenues. In the structure of the APBN, the contribution of domestic tax revenue from the tax sector is quite significant in nominal and percentage.

However, the fact that the achievement of state revenues from taxes is still not maximal yet. The last few years, the tax revenue is not in accordance with the target set by the government. The main obstacle is the realization of the taxpayer and the level of compliance needs to be improved, not just the number of taxpayers, but consciousness of taxpayer that needs to be attention.

The taxpayer must be prepared for compliance testing on the reported tax. The tax audit is a mechanism chosen by law to test the compliance of taxpayers so that it needs the situations where the tax authorities can perform the audit tasks well and on the other taxpayers feel their rights observed.

One of the efforts to improve the taxpayer compliance is to give good service to the taxpayer. Satisfaction and taxpayer compliance can be influenced by the quality of service or services which is desired by taxpayer, so the service quality assurance becomes the top priority. Because today, tax compliance is still not enough in fact the ratio of tax compliance in the delivery of Annual Income Tax Return is only 62.63%, so the Pratama Metro Tax Office must always compensate it through the increasing of quality service and firmness in the administration of tax returns reporting to registered taxpayers.

Thus, the taxpayer will be obedient in fulfilling their tax duty depends on how the tax authorities provide the best quality of service to taxpayers. The Pratama Metro Tax Office must always be compensating through increases the quality service and firmness in the administration of annual income tax reporting to registered taxpayers.

THEORYTICAL STUDY
Tax Audit
According to Lubis (2006) the tax audits is one of the policies of the Directorate General of Taxation by Office assessment assign taxes payable on a annual income tax submitted the taxpayer by self assessment.

While Resmi (2003), and Badara (2012), said that the tax audit is a series of activities conducted by tax inspectors with the purpose of searching, collecting and processing the data or other information to verify compliance fulfillment of tax obligations in order to implement provisions Tax legislation.

Based on the opinions above, it can be synthesized that tax audit is a series of activities to search, collect and process the data or other information that is used to test the compliance of taxpayers to fulfill their tax obligations. Such as the delivery of annual notification letter that is calculated by the taxpayer with the principle of self assessment.

Quality of Service
Lupioadi and A. Hamdani (2008), and Mosahab et al. (2010), state that service quality is a measurement of a complete assessment of the level of a good service, service quality as a result of the perception of the comparison between customer expectations with actual performance of service.

According to the Circular letter of the Directorate General of Taxation, which affirmed that the tax service are the centre and the main indicator to build the good image of directorate general of taxation, so the quality of service should be continuously improved in order to realize the hopes and build the trust of taxpayer.

Based on the description above, can be synthesized that quality of service is a service performed to taxpayers by emphasizing good attitude, serving the taxpayer with an appearance in harmony, provide the commitment service in immediately, the responsiveness of employees in service that can be completed quickly communication and put himself in the situation of the taxpayer.

Taxpayer Satisfaction
According to Kotler (2005), satisfaction is feeling of happy or disappointed of someone which comes from a comparison between their impression toward their performance (or outcome) of a product and expectations. Satisfaction is a function of perception / impression of the performance and expectations. If the performance is under expectations, the customer is not satisfied. If performance based on the expectations, the customer will be satisfied or happy.

Day (1996) states that "Customer satisfaction or customer dissatisfaction is customer response from evaluating the disconfirmation between perceived and customer response disconfirming toward that perceived performance evaluation and expectation".

Based on the opinions above, can be synthesized that the satisfaction of taxpayers is what is perceived by service users for services provided, compliance with service quality, the perception of the performance of tax officials, the response of the taxpayer, the difference between expectations and performance, and exceed the expectations of taxpayers.

Taxpayer Compliance

According Nurmantu (2006) tax compliance is a situation where the taxpayer meets all tax obligations and applies the right of taxation. According Devano and Siti (2006), Margareta et al. (2012), the notion of taxpayer compliance is guilt and shame, the perception of the taxpayer on fairness and justice the tax burden they bear, and the influence of satisfaction with government services. Based on the explanation above, it can be synthesized that mandatory compliance of taxpayers is the willingness to meet their tax obligations, predicated disciplined and obedient, no arrears, and timely in the fulfillment of the tax obligations.

RESEARCH METHODOLOGY

The method of this research was expalanatory survey design. The source of the data used in this research using primary and secondary data. Total population of this research was about 76.269 taxpayers who are registered as annual income taxpayer. The sample used in this study was 100 people using Slovin in Umar (2003) and determined by accidental sampling. This study used an instrument to support each overall indicator variables. The data collection techniques used was interviews and questionnaires. The test instrument performed using validity and reliability test. Test requirements analysis based on the data used normality test, homogeneity of variance, and the significance of regression linearity test, while testing the model using path analysis.

RESULT AND DISCUSSION
The Result of Validity Testing

Based on testing using the statistical program, found that overall the items used in the questionnaire variable tax audit, quality of service, satisfaction of taxpayers and taxpayer compliance is obtained that r_{value} is greater than r_{table} so that the whole variable is declared valid.

The Result of Reliability Testing
The data reliability of each variables

Variable	r_{table}	Alpha (r_{value})	Interpretation
X_1	0,195	0,734	Reliable
X_2	0,195	0,712	Reliable
X_3	0,195	0,758	Reliable
X_4	0,195	0,739	Reliable

Based on the table above, it can known from the reliability testing concluded that the result of r_{value} is higher than r_{table}. So, all indicators such as X_1, X_2, X_3 and X_4 are reliable.

The Result of Normality Test

The normality distribution of each variables showed:

Variable	The value of α	The value of sig.	Interpretation
X_1	0,05	0,365	Normal
X_2	0,05	0,152	Normal
X_3	0,05	0,608	Normal
X_4	0,05	0,633	Normal

From the table above, it can be concluded that the result of normality test for every variable showed signifince value about more than 0,05 so it can be concluded that data has normality distribution.

The Result of The Homogeneity of Variance Testing

Homogeneity of Variance

No.	Variable	α = 0.05		Conclusion
		X^2_{value}	X^2_{table} ; (df)	
1	X_2 on X_1	19,555	87,108 ; (67)	Homogenous
2	X_3 on X_1	32,900	87,108 ; (67)	Homogenous
3	X_3 on X_2	63,331	89,391 ; (69)	Homogenous
4	X_4 on X_1	14,712	87,108 ; (67)	Homogenous
5	X_4 on X_2	35,842	88,250 ; (68)	Homogenous
6	X_4 on X_3	21,214	87,108 ; (67)	Homogenous

Based on table above, the result of variance of homogeneity testing showed that X^2_{value} is smaller than X^2_{table}. In conclusion, the variance of population is homogenous.

Result of Linearity and Regression Analysis

Summary of Linearity and Regression Analysis Result

| No.	Variable	α = 0,1			Conclusion
		F_{value} (TC)	F_{value} (a/b)	F_{table}	
1	X_2 on X_1	0,19	0,44	2,14	Linier and not significant
2	X_3 on X_1	0,25	3,40	2,14	Linier and significant
3	X_3 on X_2	0,37	121,12	2,14	Linier and significant
4	X_4 on X_1	0,14	4,96	2,14	Linier and significant
5	X_4 on X_2	0,27	169,31	2,14	Linier and significant
6	X_4 on X_3	0,36	108,59	2,14	Linier and significant

Based on the table above, the linearity and regression analysis obtained F_{value} (TC) is smaller than F_{table}, then the data is considered to be linear. And, the F_{value} (b/a) is higher than Ftable, then the data can be concluded significant. However, the linearity and regression analysis on X_1 to X_2 showed that it is linear but it is not significant.

Path Analysis

Based on hypothesis test after doing the trimming theory on the sub structure 1, the sub-structure 1 is removed from the model. But sub-structure 2 and sub-

structure 3 prove that the variables used in this study namely, X_1 to X_3, X_2 to X_3, X_3 to X_4, X_1 to X_4 and X_2 to X_4 are significant and its model are fit.

It can be described into structural equation to show a causal empirical study between variables as follows:
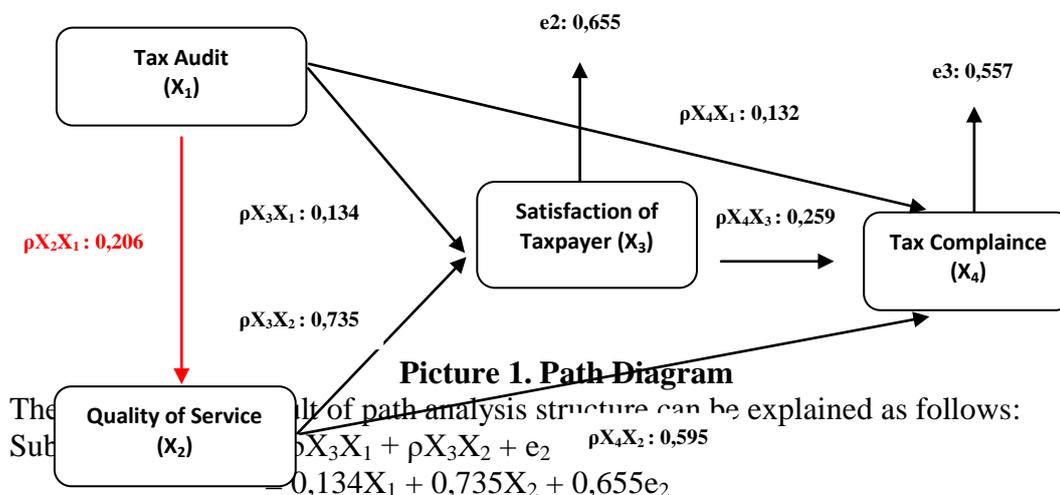
Picture 1. Path Diagram

The result of path analysis structure can be explained as follows:
Sub structure 2: $X_3 = \rho X_3 X_1 + \rho X_3 X_2 + e_2$
$$= 0{,}134 X_1 + 0{,}735 X_2 + 0{,}655 e_2$$
Sub structure 3: $X_4 = \rho X_4 X_1 + \rho X_4 X_2 + \rho X_4 X_3 + e_3$
$$= 0{,}132 X_1 + 0{,}595 X_2 + 0{,}259 X_3 + 0{,}557 e_3$$

7. Summary of Path Coefficients X_1, X_2, X_3, and X_4 Variable

Variable	Direct Influence	Indirect Influence Through X_3	Total
$X_3 \rightarrow X_1$	0,134	-	0,134
$X_3 \rightarrow X_2$	0,735	-	0,735
$X_4 \rightarrow X_3$	0,259	-	0,259
$X_4 \rightarrow X_1$	0,132	0,034	0,393
$X_4 \rightarrow X_2$	0,595	0.190	0.994

RESULT AND DISCUSSION

Based on the data analysis and hypothesis exam, we can conclude that:

1. The results showed that the tax audit does not affect the satisfaction of taxpayers. This shows that if in seeking information, collecting tax data, process data and supporting information is done properly and correctly, then it will not affect the tax officer to be kind, harmonious look, immediate and responsive services.

2. The results showed that the tax audit has direct positive effect on the satisfaction of taxpayers. This shows that if in seeking information, collecting tax data, process data and supporting information is good, then conformity with the ministry of service, perception, response and performance expectations of the taxpayer on tax inspectors will be increased. These findings are not consistent with studies conducted by Herawati and A. Deasy (2012) that the implementation of a tax audit is still not in line with expectations of taxpayers who raises the level of taxpayer satisfaction is low.

3. The results show that service quality has a direct positive influence on satisfaction of taxpayers. This suggests that if the tax officer to be kind, harmonious look, prompt and responsive service is good, then compliance with the service quality, perception and response taxpayer on performance that exceeds expectations of taxpayers will increase. The results are consistent with

the results of research conducted by Pahala et al. (2013), which shows the quality of tax services affect the satisfaction of taxpayers.

4. The results showed that the tax audit has direct positive effect on tax compliance. This shows that if in seeking information, collecting tax data, process data and supporting information is good, then the fulfillment of tax obligations, taxpayers disciplined, obedient, no arrears and on time will increase. These findings are consistent with studies conducted by Dewi and Intan (2015) found significant effect on the tax audit compliance of individual taxpayers.

5. The results show that service quality has a direct positive influence on tax compliance. This suggests that if the tax officer to be kind, dressed in harmony, conformity with the promised, providing immediate service and response is good, then in the fulfillment of the tax obligations, taxpayers disciplined, obedient, no arrears and on time will increase. These findings are consistent with research conducted by Restiani (2011) that partial service quality has a significant impact on the formal compliance of individual taxpayers.

6. The results showed that the satisfaction of the taxpayer has a direct positive influence on tax compliance. This shows that if compliance with quality of service, perception and response taxpayer on performance that exceeds expectations of taxpayers well, then in the fulfillment of the tax obligations, taxpayers disciplined, obedient, no arrears and on time will increase. The findings are consistent with research conducted by Widodo (2012) that the taxpayer satisfaction has significant influence on tax compliance.

CONCLUSION AND SUGGESTION

Based on data collected and testing conducted, it can be taken and the following conclusions:

1. Tax audit does not affect the quality of service.
2. Tax audit gives direct positive impact on the satisfaction of taxpayers. This indicates that tax audit has been appropriate with the perceptions and expectations of the taxpayer.
3. The quality of service gives direct positive impact on the satisfaction of taxpayers. This means that the taxpayers understand about the perceived satisfaction is determined by the quality and technical capabilities tax officials in the field of taxation, the use of information systems and technology to provide convenience to the taxpayer.
4. Tax audit gives direct positive impact on tax compliance. This means that the increase in tax inspection systems done by tax inspectors will increase taxpayer compliance in paying and conveying annual income tax.
5. The quality of service gives direct positive impact on tax compliance. This indicates that the quality of services provided has contributed to an increase in tax compliance.
6. Satisfaction of taxpayer gives direct positive direct impact on tax compliance. This suggests that the increased satisfaction of taxpayers can contribute positively to the taxpayer compliance.

Hopefully, this research will give benefit recommendations as follows:

1. Tax assessment should be more concerned about the quality of the examination, the examination is objective and checks that can yield significant results to tax revenues.
2. To avoid dissatisfaction of taxpayers, the tax office should improve the quality of the resource needs of employees in accordance with their competence through education and training. So that it can provide services to reliable, efficient, responsible, fast, timely and accurate.
3. The tax authority must pay attention to the low awareness of taxpayer, and more focused on education and socialization in the field of taxation to the public, especially the taxpayer.
4. The quality of service should be improved so that taxpayer feel comfortable at the time of deposit and submit a tax because tax compliance has not been in line with expectations.
5. The improvement of taxpayer satisfaction would encourage taxpayer compliance. Therefore, the expected performance of tax officials show maximum service to the taxpayer.
6. It is expected to add other variables to find out everything that can influence taxpayer compliance and can define the criteria of the respondents so that it can control a sample of respondents research as well as to conduct a similar study, using the same method but a larger number of samples in order to get conclusion that supports the theories and concepts generally.

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