Analysis of Service Quality on Tax Service Satisfaction

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ABSTRACT

This study analyzes the quality of service towards tax service satisfaction. This study includes research using a quantitative approach with an explanatory survey method. The sample required is 40. The instruments in this study are questionnaires and interview guidelines. The method used in data analysis and hypothesis testing in this study is by using the Structural Equation Model - Partial Least Square (SEM-PLS) method. The results of the study indicate that the quality of service provided by KPP Pratama Kebayoran Baru Satu is very good so that it is able to provide satisfaction for taxpayers who carry out tax administration at KPP Kebayoran Baru Satu. So that the service system that has been implemented continues to be maintained and even improved so that it is able to provide satisfaction for taxpayers.

INTRODUCTION

The provision of public services by government officials to the people is actually an implication of the function of state officials as public servants. The results of a survey by the Ministry of Empowerment of State Apparatus showed that the level of public satisfaction from local governments, ministries, and institutions in Indonesia was 3.63, which means that the public is satisfied with public services in Indonesia (Menpan 2020). This level of satisfaction cannot be separated from the increasingly critical conditions of society, the public bureaucracy is required to be able to change its position and role in providing public services. From those who like to regulate and command, changing to liking to serve, from those who like to use a power approach changing to liking to help without discrimination. Public service can be interpreted as providing services (serving) the needs of a person or community who has an interest in the organization in accordance with the basic rules and procedures that have been established. This provides an understanding that everything related to service must be carried out as well as possible so that the community who receives the service feels satisfied with the service provided.(Siregar, 2022).

Public service is an effort by the government to meet the needs of the community. The services provided to the community must always be good and of a quality that is close to the expectations of the community because the good and bad public services provided by bureaucrats to the community are often used as a benchmark for the success of a government agency.(Amhas, 2018). Fulfillment of needs and desires as well as the value of service quality/service is very much determined by customer satisfaction, one of which is Taxpayers. Unsatisfactory service will result in a reduction in Taxpayers or even their disappearance. This is a major challenge for the tax office in building a corporate image and providing satisfactory service. Strict competence presents various ways to meet service satisfaction, namely by implementing innovations in the services offered and paying attention to the quality of service that is expected to foster service satisfaction(Yordan Antanegoro, Surya and Sanusi, 2017).

Service satisfaction is a form of feeling that arises because what is expected by Taxpayers is felt in a service which can then increase or decrease Taxpayer compliance. This service satisfaction can be formed through service quality which can be in the form of service quality that is assessed visually by consumers (physically), it can also be in the form of service success according to needs.Taxpayer, functions, and values expected byTaxpayer(reliability), employee alertness in providing services (responsiveness), the existence of a guarantee that the information provided during the service is correct (guarantee), and the desire to help that arises whenTaxpayerfeel difficulties both in deciding to pay taxes in other matters concerning services (empathy). The quality of this service can have an impact on feelings of comfort, security, and desireTaxpayerto continue to comply with paying Taxpayers, where this quality must also be balanced with service innovations that are in accordance with current conditions.(Fauzi and Mandala, 2019).

KPP Pratama Kebayoran Baru Satu is located in the South Jakarta area, which is one of the Tax Service Offices under the South Jakarta II Regional Office of the Directorate General of Taxes.whose task is to collect state revenue, receive tax reports, consult in the field of taxation and education of Taxpayers (WP). Tax services inThe First Tax Office of Kebayoran Baru Onecomputer-based (electronic) and applications. The service has a section that handles direct services to taxpayers, namely the service section consisting of frontliners called TPT (Integrated Service Place) and there is a helpdesk tasked with assisting taxpayers who ask questions about taxation. In addition, there is a supervision section (was section), there are tax employees who serve as AR (Account Representative) whose duties are to supervise tax reporting and payments, education, and consultation in the field of taxation for registered taxpayers. This AR is the liaison between taxpayers and the Tax Service Office (KPP) for services and supervision in their tax obligations. The Directorate General of Taxes has a complaint facility to accommodate questions, complaints, suggestions, input and criticism.For the public sector, the great responsibility of bureaucracy in providing services to the community must be supported by professional and competent Human Resources (HR) of the apparatus. In the context of bureaucratic reform, HR Improvement is one of the pillars of improvement in addition to institutional and system aspects. Improvement of human resources is part of the modernization of the tax administration system that must be carried out by the Directorate General of Taxes. If the improvement of Human Resources is the main key to the success of reform, wherever the most important element in an organization lies in its human resources. No matter how sophisticated or great an organization is, if it is not supported by qualified and highly integrated human resources, the organization will slowly collapse and the goals of the organization will not be achieved.(Huda, 2016).

LITERATURE REVIEW
B.   Influence Between Variables

Administrative system, service innovation, human resource quality, and service quality are suspected to have a strong influence on service satisfaction. The influence between administrative system, service innovation, human resource quality, and service quality on service satisfaction is described as follows:
1. The influence of administrative systems on service quality.

A study states that a modern tax administration system and tax sanctions have a positive effect on motor vehicle taxpayer compliance, both partially and simultaneously, at the Cimareme SAMSAT Office.(Pratiwi & Irawan, 2019), supported by researchRatnasari, (2020)which states smodern tax administration system, quality of tax services, taxpayer awareness,

income levels, and tax sanctions, are able to increase the compliance of individual taxpayers of Micro, Small, and Medium Enterprises (MSMEs).

Modernization of the tax administration system, tax knowledge, and tax awareness do not have a significant effect on taxpayer compliance.(Arifah et al., 2017), but the administration system is in the form ofThe e-SPT electronic system, the e-Registration electronic system, and the e-Filing electronic system have a significant influence on the quality variable of tax administration services.(Nurbaiti et al., 2016). And there is a positive influence of the implementation of a modern tax administration system and taxpayer awareness on the compliance of individual taxpayers at the Gianyar Pratama Tax Office.(Astana & Merkusiwati, 2017)

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely: the administration system influences service quality.

2. The influence of service innovation on service quality.

The implementation of service innovation used by the Surabaya II Land Office is a process of improving the service system against the general service standards at the All Indonesia Land Office that already existed previously. The service innovation carried out by the Surabaya II Land Office has also been in accordance with the innovation attributes put forward by Rogers but still requires continuous improvement. The quality of service at the Surabaya II Land Office is considered quite good, although it still needs improvement in physical facilities and Human Resource development.(Hilda, 2014).

Service innovation has a significant impact on the realization of BPHTB tax(Astutik et al., 2022). Partially, innovation has an effect on the quality of service.(Dompak & Supratama, 2018). The correlation between knowledge donation has a positive and significant effect on service innovation, and a positive and significant effect on department performance. The correlation between knowledge collection has a positive and significant effect on service innovation but does not have a significant effect on department performance. Service innovation does not mediate the correlation between knowledge donation and department performance, but mediates knowledge collection and department performance.(Wahyuni & Kistiyanto, 2013).There is a simultaneous positive and significant influence of service quality and service innovation on consumer satisfaction.(Muslichati & Wartini, 2015).

From the governance and innovation indicators, the regulatory system used is in accordance with the Drive Thru service. The source of innovation ideas is obtained from the internal leadership of the organization. The culture of innovation always shows the ease of paying taxes more effectively and efficiently. Innovation capabilities and tools are supported by professional service officers and adequate facilities. The indicators of goals and results are to expand payment locations and facilitate tax payments, short service hours and lack of socialization make Drive Thru less than optimal. While collecting single information data is done through socialization and cooperation with Bank Jatim(Rahma Sari & Aktiva Oktariyanda, 2023).

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely: service innovation has an effect on service quality.

3. The influence of human resource quality on service quality.

The strongest relationship was found between organizational performance and customer satisfaction which is a significant finding as it is proven for the first time in a study related to the urban Cyprus hotel industry. Both HR practices and service quality practices have an impact on customer satisfaction. Finally, this study supports the conclusion of the relationship between HRM practices and hotel performance. The findings of the study revealed that HRM practices have a significant impact on customer satisfaction. The strongest correlation was between organizational performance and customer satisfaction, which is a very significant finding as it is confirmed for the first time in a study related to the urban Cyprus hotel industry. HRM practices as well as service quality practices revealed their consequences on customer satisfaction. Finally, this study confirms a strong relationship between HRM

practices and Hotel Performance.(Papademetriou et al., 2022). Human Resource Practices appear to be related to internal customer satisfaction and organizational effectiveness.(Ullah MS & Yasmin Phd, 2013).Indirectly, the quality of human resources influences the quality of service.(Amhas, 2018)

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely that the quality of human resources influences the quality of service.

4. The influence of administrative systems on service satisfaction.

The results of the study indicate that the modernization of the tax administration system and the competence of tax employees simultaneously have a significant effect on taxpayer satisfaction. Some of the results of the sampling test of the modernization of the tax administration system and the competence of tax employees have a significant effect on taxpayer satisfaction. The results of this study suggest that what must be done by employees and all parties related to the Tax Service Office is to pay attention to the factors of the modern tax administration system and the competence of tax employees. Quality service from tax employees can make taxes feel comfortable and comfortable satisfied in fulfilling their obligations to pay taxes(Rembet et al., 2018). There are also those who state that the quality of the information administration system has a significant influence on user satisfaction.(Panjaitan et al., 2019).

The implementation variables of the e-SPT electronic system, the implementation variables of the e-Registration electronic system, and the implementation variables of the e-Filing electronic system have a significant effect on the quality of tax administration services.(Nurbaiti et al., 2016). The modern tax administration system and tax sanctions have a positive effect on the compliance of motor vehicle taxpayers both partially and simultaneously at the Cimareme SAMSAT Office.(Pratiwi & Irawan, 2019) There is a positive influence of the implementation of a modern tax administration system and taxpayer awareness on the compliance of individual taxpayers at the Gianyar Pratama Tax Office.(Astana & Merkusiwati, 2017).

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely that the administration system influences service satisfaction.

5. The influence of service innovation on service satisfaction.

A study states that there is a significant influence of service innovation on consumer satisfaction.(Muslichati & Wartini, 2015). Tax service innovation has a positive effect on taxpayer satisfaction, meaning that the better the service innovation, the higher the taxpayer satisfaction.(Anggrainy et al., 2024).

Findings from the study(Ibrahim & Yusheng, 2020) revealed a positive and significant relationship between service innovation and organizational performance. In addition, this study revealed that customer satisfaction was found to have a positive and significant influence on organizational performance. However, there was no significant relationship between service innovation and customer satisfaction in this study.. Partially Innovation Affects User Satisfaction. Partially Service Quality Affects User Satisfaction. Simultaneously Innovation and Service Quality have a significant effect on User Satisfaction.(Dompak & Supratama, 2018).Service innovation has a significant positive effect on customer satisfaction (Yordan Antanegoro et al., 2017).

Tax payment innovation with e-billing carried out at the Pekanbaru Tampan Pratama Tax Service Office has been optimal in accordance with what is expected by Taxpayers(Agustia, 2017).Service innovation variables have a positive and significant effect on customer satisfaction at PT PLN (Persero) Semarang.(Prasetya et al., 2022).

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely that service innovation has an effect on service satisfaction.

6. The influence of human resource quality on service satisfaction.

Based on the research findings, in-depth and practical guidelines are suggested for leveraging human resource capabilities to enhance performance organizations.(Chuang et al., 2015). Human

Resource Practices appear to be related to internal customer satisfaction and organizational effectiveness.(Ullah MS & Yasmin Phd, 2013).Indirectly, it was found that the quality of human resources has an effect on customer satisfaction through employee performance.(Amhas, 2018).

The research findings show a positive relationship between HR practices and job satisfaction. Furthermore, a positive impact of job satisfaction on customer satisfaction was observed. The mediation of customer interaction quality was also found to be significant in the relationship between job satisfaction and customer satisfaction.(Eneizan et al., 2021)

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely that the quality of human resources influences service satisfaction.

7. The influence of service quality on service satisfaction.

Previous research stated that service quality does not have a significant effect on patient satisfaction. However, patient satisfaction has a positive and significant effect on patient loyalty.(Fahmi et al., 2020). This is different from other studies which stateservice quality has an influence on customer satisfaction(Amhas, 2018). Service quality has a significant positive effect on customer satisfaction.(Yordan Antanegoro et al., 2017).Service quality, product quality, and product innovation have a significant positive effect on customer satisfaction, and customer satisfaction has a significant positive effect on consumer loyalty.(Fauzi & Mandala, 2019).

Based on the descriptions and research results of previous researchers, a hypothesis can be put forward, namely that service quality influences service satisfaction.

C. Conceptual Framework

Based on previous theoretical and research studies, we can describe the research model as follows:

igure 1. Conceptual Framework
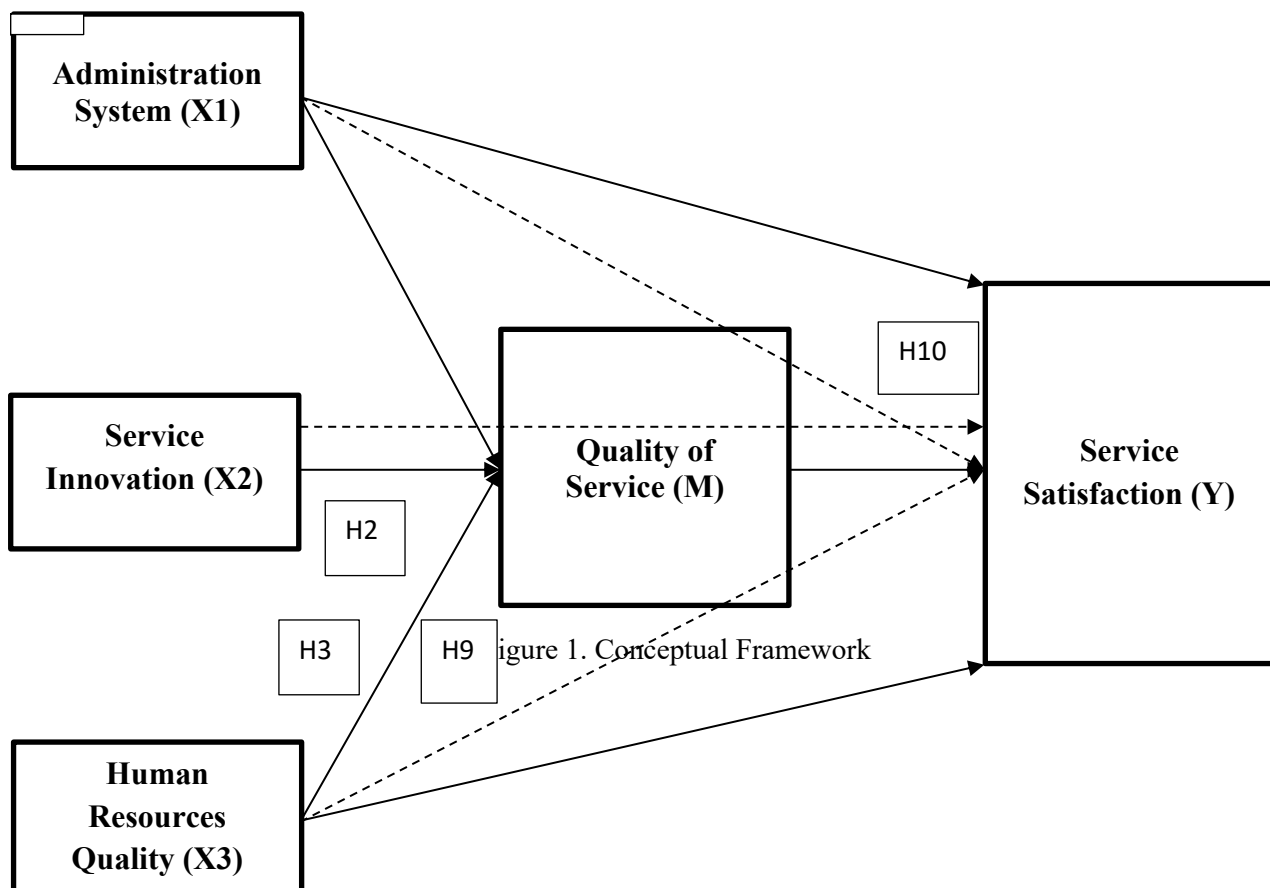
METHOD

The design used for this research is quantitative research where the data obtained will be in the form of numerical or numeric data.(Sugiyono, 2012). Sampling was done using non-probability – purposive sampling technique. with the number of samples needed is 40. This study took data at KPP Pratama Kebayoran Baru Satu. The instruments in this study were questionnaires and interview guidelines. In this study, questionnaire analysis was carried out by giving values from the questionnaire results based on ranking or Linkert Scale, which is used to measure attitudes, opinions and perceptions. The method used in data analysis and hypothesis testing in this study is by using statistical analysis methods.

RESULT AND DISCUSSION

Data analysis

1.   Data processing used in this study is by using the Structural Equation Modeling method based on Partial Least Square which is commonly called SEM-PLS using the SmartTPLS v.3.2.9 application. This method was chosen because it can test the measurement model as well as the structural model. In the SEM-PLS analysis, testing is carried out in two stages, namely the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model) which are analyzed using a path diagram design.

2.   The path diagram design was obtained after the author calculated the questionnaire data through the SmartPLS program with the results as can be seen in Figure 4.2, where the blue color represents the variables and the yellow color represents the indicators in each variable. While the direction of the arrow shows the relationship between the variables studied.
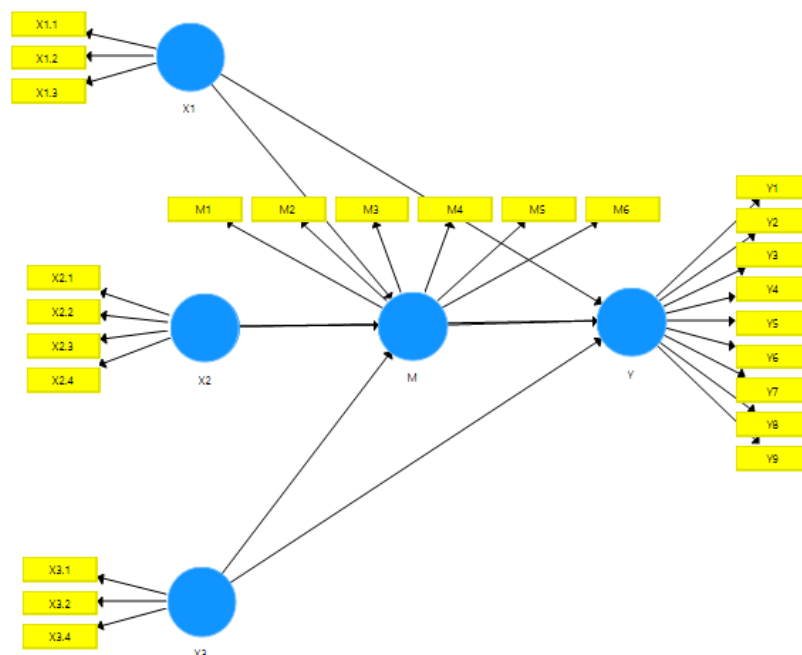

Figure 4.2 Path Diagram using Smart-PLS

1. Respondent Information

3.   Respondents in this study were Taxpayers inJakarta Primary Tax Office, Kebayoran Onewith the following criteria:

4.

5.

6.

7.

8. Table 4.3.Jakarta Primary Tax Office, Kebayoran One

No	Indicator		Amount
1	South Jakarta Regional Tax Office II	Jakarta's First Tax Office, Kebayoran Baru One	133
2	Gender	Man	67
		Woman	66
3	Types of services received at the Tax Service Office	Tax Return Reporting	36
		NPWP Registration	11
		PKP Confirmation	4
		Data Changes	6
		Other	76

9.

10.   Based on the data obtained, it is known that there are as many as133respondents who filled out the questionnaire, all of whom carried out tax administration activities at the DJP Regional OfficeSouth Jakarta II, precisely in KPP Pratama Jakarta Kebayoran Baru Satu. From the data it can be seen that as many as 67 people are male and 66 people are female. Each respondent has a different type of service need, 36 people report SPT, 11 people register NPWP, 4 people confirm PKP, 6 people change data and 76 people do other administration who are reluctant to mention the type.

11.

2. Descriptive Statistical Test

12. Table 4.4 Results of Descriptive Statistical Tests

Indicator	Statement	Response				
		STS	TS	N	S	SS
Service Satisfaction						
Y1	Compliance with service requirements	0	0	2	131	0
Y2	Ease of procedures/service flow	0	1	2	130	0
Y3	The service completion period has been met	0	0	3	130	0
Y4	Conformity of service products	0	0	2	131	0
Y5	Officer's ability	0	0	1	132	0
Y6	Friendliness of the staff	0	0	2	131	0
Y7	no receipt of compensation in money/goods/facilities	0	0	1	132	0
Y8	Facilities and infrastructure provide security and comfort	0	0	2	131	0
Y9	The consultation and complaint services provided are easily accessible	0	0	69	64	0
Quality of Service						
M1	Services provided according to procedures	0	0	53	80	0
M2	Responsive service officers in providing services	0	0	39	94	0

M3	Service provided on time	0	0	92	41	0
M4	No discrimination in service	0	0	51	82	0
M5	Officers are active in providing services	0	0	119	14	0
M6	Each service is given a receipt	0	0	95	38	0
Administration System						
X1.1	Information about taxes is easy to obtain	0	0	44	89	0
X1.2	Information about taxes is easy to understand	0	0	67	66	0
X1.3	The tax information system provided (examples: e-reg, DJP Online, e-nofa, etc.) is easy to understand and use.	0	0	64	69	0
Service Innovation						
X2.1	Service information at the Tax Office is available via electronic and non-electronic media.	0	0	64	69	0
X2.2	Taxpayers are aware of the information system used in processing tax services.	0	0	51	82	0
X2.3	Taxpayers understand the innovation in services provided by KPP	0	0	106	27	0
X2.4	Taxpayers have actively used the innovations provided by KPP	0	0	78	55	0
Quality of Human Resources						
X3.1	Officers actively assist taxpayers in providing services	0	0	55	78	0
X3.2	The officers understand the services provided well	0	0	53	80	0
X3.4	Officers can explain well and it can be accepted by Taxpayers	0	0	41	92	0

13.

Based on the table above,Percentage results of the frequency distribution of respondents' answers to each indicator with the top two boxes.Answer (1) strongly disagree and (2) disagree are grouped as disagree, (3) neutral, while answers (4) agree and (5) strongly agree are grouped as agree.

Service Satisfaction

Based on the results of data analysis, it shows that in the Y1 indicator "Suitability of service

requirements" as many as 2 answered neutral and as many as 131 answered agree, this means that the service is in accordance with the service requirements. In the Y2 indicator "Ease of procedure/service flow" 1 person answered agree, 2 people answered neutral and 130 people answered agree, this means that the service flow or procedure at KPP Pratama Kebayoran Baru Satu is considered easy by taxpayers. In indicator Y3 "The service completion time is appropriate" 3 people answered neutrally 130 answered agree, which means thatThe service time is appropriate so that taxpayers do not have to wait too long. In the Y4 indicator "Suitability of service products" it shows that 2 people answered neutral and 131 people answeredagree which means that the service product is appropriate. On indicator Y5 "Officer capability" 1 person answered neutral and 132 people agreed that officers have the capabilities expected by taxpayers. On indicator Y6 "Officer friendliness" 2 answered neutral 131 person answered yes, which means that the officers are friendly to taxpayers. In the Y7 indicator "no receipt of compensation in money/goods/facilities" 1 person answered neutral and 132 people answered yes, which means that the service for taxpayers is free of charge. In the Y8 indicator " Meansand infrastructure provides security and comfort " 2 people answered neutral and 131 answered agree, this means that the facilities and infrastructure provided provide a sense of security for taxpayers. In the Y9 indicator "Consultation and complaint services provided are easy to access" 69 people answered neutral and 64 people answered agree which means that consultation and complaint services are still not easy to access.

Quality of Service

From the results of the M1 data analysis "Services provided according to procedures" 53 people answered neutral and 80 people answered agree which means that the services provided are in accordance with procedures. In the M2 indicator "Service officersresponsive in providing services" 39 people answered neutral and 94 people answered agree which means that officers are very responsive to taxpayers. On indicator M3 "Services provided on time" 92 people answered neutral and 41 people answered agree, this happens because it takes time to provide services according to each type of service. On indicator M4 "No discrimination in services" 51 people answered neutral and 82 people answered in the affirmative which means that there is no practicediscrimination against taxpayers at the KPP Pratama Kebayoran Baru Satu. On the M5 indicator "Officers are active in providing services" as many as 119 people answered neutrally, 14 people answered agree, this means that officers are still not active in providing services. In the indicatorM6 "Every service is given a receipt" 95 people answered neutral, 38 people answered agree, this is because not all services are given a receipt.

Administration System

On indicator X1.1 "Information about taxes is easy to obtain" 44 people answered neutral 89 answered agree which means information is easy to obtain. On indicator X1.2 "Information about taxes is easy to understand" 67 people answeredneutral and 66 people answered agree, which means that the information is easy to understand but still needs to be improved. In indicator X1.3 "The tax information system provided (example: e-reg, DJP Online, e-nofa etc.) is easy to understand and use" 64 people answered neutral and 69 answered agree which means that the information system used is easy to understand.

Service Innovation

Onindicator X2.1 "Service information at the Tax Office is available through electronic and non-electronic media" 64 people answered neutral and 69 people answered agree which means that the media used is updated. On indicator X2.2 "Taxpayers are aware of the existence ofinformation system used in processing tax services" 51 answered neutral and 82 people answered agree which means that taxpayers already know the tax service information system. In indicator X2.3 "Taxpayers understand the innovation in services provided by KPP" 106 people answered neutral and 27 people answered agree which means that taxpayers still do not know much about tax service innovation. In indicator X2.4 "Taxpayers have actively used the innovations provided by the KPP" 78 people answered neutrally and 55 people answered in agreement, this means that not all taxpayers are still not awareusing the innovation provided by KPP.

Quality of Human Resources

In indicator X3.1 "Officers actively assist taxpayers in providing services" 55 people answered neutrally. 78people answered in agreement, this shows that officers are actively helping to

provide services. On indicator X3.2 "Officers understand the services provided well" 53 people answered neutral and 80 people answered agree, which means that officers understand the services provided. On indicator X3.4 "Officers can explain well and can be accepted by Taxpayers" 41 people answered neutral and 92 people answered agree which means that officers can explain well to taxpayers.

3. Evaluation of Measurement Model or Outer Model

14. Evaluate the measurement model or external model to explain how each indicator relates to the latent variable. This external model evaluation is a validity and reliability test. Reliability testing is carried out to ensure that each question item in the questionnaire is valid or not, while reliability testing is carried out to ensure that the questions in the questionnaire are valid, reliable and consistent in measuring the same symptoms in all respondents. In SEM-PLS, the tests carried out include:

a. *Convergent Validity*

Convergent validity is the first test conducted to determine the validity of each relationship between indicators and constructs or other variables. The Measurement Model with indicator reflection in PLS calculates the correlation between component scores (*item score*) with *construct score*. The size of individual reflection is said to be high if it has a correlation exceeding 0.50 of the variables or constructs to be measured., as stated in the following table:

15. Table 4.5 Convergent Validity Test Results

16. Variables	*17.* Indicator	*18.* Outer Loading Value	*19.* Information
20. Service Satisfaction	21. Y1	22. 0.692	23. Meet convergent validity
	24. Y2	25. 0.672	26. Meet convergent validity
	27. Y3	28. 0.729	29. Meet convergent validity
	30. Y4	31. 0.788	32. Meet convergent validity
	33. Y5	34. 0.813	35. Meet convergent validity
	36. Y6	37. 0.800	38. Meet convergent validity
	39. Y7	40. 0.677	41. Meet convergent validity
	42. Y8	43. 0.881	44. Meet convergent validity
	45. Y9	46. 0.577	47. Meet convergent validity
48. Quality of Service	49. M1	50. 0.701	51. Meet convergent validity
	52. M2	53. 0.633	54. Meet convergent validity
	55. M3	56. 0.702	57. Meet convergent validity
	58. M4	59. 0.765	60. Meet convergent validity
	61. M5	62. 0.777	63. Meet convergent validity
	64. M6	65. 0.798	66. Meet convergent validity
67. Administration System	68. X1.1	69. 0.867	70. Meet convergent validity
	71. X1.2	72. 0.796	73. Meet convergent validity
	74. X1.3	75. 0.789	76. Meet convergent validity
77. Service Innovation	78. X2.1	79. 0.814	80. Meet convergent validity
	81. X2.2	82. 0.810	83. Meet convergent validity
	84. X2.3	85. 0.845	86. Meet convergent validity
	87. X2.4	88. 0.802	89. Meet convergent validity
90. Quality of Human Resources	91. X3.1	92. 0.765	93. Meet convergent validity
	94. X3.2	95. 0.866	96. Meet convergent validity
	97. X3.4	98. 0.792	99. Meet convergent validity

Based on the results of the convergent validity test, it shows that all variables have a value >0.50. This means that the sizeindividual reflectivity is considered high if it correlates more than 0.50 with the measured construct.(Ghozali, 2018)

b. *Discriminant Validity*

The next criterion for evaluating the outer model is discriminant validity, which is to ensure that each concept of each latent model is different from other variables. One way to measure the outer model with discriminant validity is based on the cross loading value of the construct correlation with its measurement items.

Table 4.6 Cross Loading Test Results

Cross Loading	Quality of Service	Administration System	Service Innovation	Quality of Human Resources	Service Satisfaction
M1	**0.701**	0.547	0.714	0.551	0.561
M2	**0.633**	0.300	0.266	0.529	0.394
M3	**0.702**	0.363	0.387	0.588	0.421
M4	**0.765**	0.637	0.578	0.515	0.675
M5	**0.777**	0.573	0.493	0.626	0.593
M6	**0.798**	0.461	0.601	0.537	0.696
X1.1	0.549	**0.867**	0.440	0.386	0.504
X1.2	0.563	**0.796**	0.461	0.387	0.462
X1.3	0.539	**0.789**	0.627	0.422	0.639
X2.1	0.588	0.595	**0.814**	0.499	0.565
X2.2	0.611	0.584	**0.810**	0.478	0.640
X2.3	0.587	0.429	**0.845**	0.708	0.659
X2.4	0.544	0.457	**0.802**	0.718	0.664
X3.1	0.581	0.402	0.831	**0.765**	0.639
X3.2	0.659	0.413	0.540	**0.866**	0.534
X3.4	0.595	0.368	0.394	**0.792**	0.508
Y1	0.519	0.460	0.528	0.438	**0.692**
Y2	0.560	0.424	0.446	0.514	**0.672**
Y3	0.620	0.474	0.614	0.497	**0.729**
Y4	0.553	0.491	0.540	0.480	**0.788**
Y5	0.650	0.530	0.578	0.570	**0.813**
Y6	0.628	0.542	0.691	0.590	**0.800**
Y7	0.509	0.452	0.501	0.565	**0.677**
Y8	0.655	0.557	0.688	0.578	**0.881**
Y9	0.461	0.463	0.532	0.388	**0.577**

From the cross-loading results, it shows that the correlation value of the construct with its indicators is greater than the correlation value with other program constructs. Thus, all constructs or latent variables have good discriminant validity, the indicators in the construct indicator block are better than the indicators in other blocks.

Another way to test discriminant validity through SmartPLS besides the cross loading value is by using the Average Variance Extracted (AVE) method on each construct or latent variable shown in the table below:

Table 4.7 Test Results*Average Variance Extracted*(AVE)

Variables	Average variance extracted (AVE)
Service Satisfaction	0.550
Quality of Service	0.535
Administration System	0.669
Service Innovation	0.669
Quality of Human Resources	0.655

The results show that the AVE value is greater than 0.50, with the smallest value being 0.535 for the variableQuality of Serviceand the largest is 0.669 for the variableAdministration System and Service Innovation. The value meets the requirements according to the minimum limit of the specified AVE value, which is 0.50, meaning that the model has quite good discriminant validity because the AVE value of each construct is greater than 0.50.

c. *Composite Reliability & Cronbach Alpha*

The next test in the Measurement Model or outer model is construct reliability, which is to prove the accuracy and consistency of a construct. The measurement method is carried out in two ways, namely with composite reliability and Cronbach Alpha which are shown in Table 4.8.

Table 4.8 Results of Composite Reliability and Cronbach Alpha Tests

Variables	*Composite reliability*	*Cronbach's alpha*
Service Satisfaction	0.916	0.895
Quality of Service	0.873	0.827
Administration System	0.858	0.753
Service Innovation	0.890	0.835
Quality of Human Resources	0.850	0.735

From the results uji Composite Reliability valueand Cronbach Alpha in Table4.8 shows a composite reliability value > 0.70and Cronbach Alpha > 0.60for all constructs. With the resulting values, all constructs have good reliability according to the minimum value limits that have been required, so that kthe construct is declared reliable(Ghozali, 2018).

4. Structural Model or Inner Model Evaluation

Structural model testing or inner model is to evaluate the relationship between latent constructs as hypothesized in this study. The methods used include:

a. R-Square

R squared is a measure of the proportion of variation in the value of an affected variable (endogenous) that can be explained by the variables that influence it (exogenous). The higher the R-squared value, the better the degree of determination, the following results are obtained:

Table 4.9 R-Square Test Results

Variables	*R*-Square	*Average R-Square*
Service Satisfaction	0.700	0.708
Quality of Service	0.716	

Based on the R-squared value, it can be seen that service satisfaction has an R-squared value of 0.700 and service quality has an R-squared value of 0.716, meaning that both variables have a similar model. They have an r-squared value > 0.67.(Ghozali, 2018).

The R-square value of the job satisfaction variable is0.700This means that leadership style and organizational culture are able to explain 70.0% of the service satisfaction variance, the rest is influenced by other factors. Likewise, the R-square value for the service quality variable is0.716which means that leadership style and organizational culture through job satisfaction can explain 71.6% of the variance in service quality, while the rest is influenced by other factors.

b. *Goodness of Fit*(GoF) through Q-Square analysis

In structural models, Q-Square predictive relevance is used to measure how well the observed values produced by the model and also its parameter estimates are.(Ghozali, 2018). To calculate Q-Square, you can use the Stone-Geisser Q-Square Test formula:

$Q2 = 1 - (1-R12)(1-R22)$
$Q2 = 1 - (1-0.700)(1-0.716)$
$Q2 = 1 - 0.584$
$Q2 = 0.416$

The Q2 value of 0.416 or 41.6% (greater than zero) indicates that the model in this study is quite good, so that the predictions made by the model are relevant, namely that the model used is able to explain the information contained in the research data by 41.6%.

Furthermore, by using the SmartPLS application to determine the Q2 value, the following results were obtained:

Table 4.10 Communality Test Results

Variables	*Communal*	*Average Communality*
Service Satisfaction	0.433	
Quality of Service	0.354	
Administration System	0.343	
Service Innovation	0.435	0.375
Quality of Human Resources	0.311	

Based on the test results*communality*and R-Square, to test the goodness of fit of the model using the GoF formula calculated from the square root of the average communality index and average R-Square values.

$=\sqrt{average\ comm\ index\ x\ average\ R2}$
$GoF = \sqrt{Com\ x\ R^2}$
$=\sqrt{0.375\ x\ 0.708}$
$=\sqrt{0.2655}$
$= 0.515$

obtained a value of 0,515including large GoF levels,This means that the measurement model (outer model) and the structural model (inner model) are appropriate or valid.

c. *F-Square*

100.   *F-square*is a measure used to assess the relative impact of an influencing variable (exogenous) on the influenced variable (endogenous). Based on the calculation results in Smart PLS, it can be stated as follows:

Table 4.11 f-Square Test Results

Influence	*f-Square*	Information
Administration System→Quality of Service	0.249	medium
Service Innovation→Quality of Service	0.021	weak

Quality of Human Resources→Quality of Service	0.365	big
Administration System→Service Satisfaction	0.041	weak
Service Innovation→Service Satisfaction	0.165	medium
Quality of Human Resources→Service Satisfaction	0.010	weak
Quality of Service→Service Satisfaction	0.126	weak

This f-square test is conducted to determine the goodness of the model. F-square values of 0.02, 0.15 and 0.35 can be interpreted as whether the latent variable predictor has a weak, medium or large influence at the structural level.(Ghozali, 2018).

Based on the results of the f-square test, it shows that the variable of the administrative system on service quality has a value of 0.249 and the variable of the administrative system on service satisfaction has a value of 0.041, which means that the influence of the administrative system on service quality and service satisfaction is medium. The variable of service innovation on service quality has a value of 0.021, which means that the influence of service innovation is weak, while the influence of service innovation on service satisfaction has a value of 0.165, which means that service innovation has a medium influence on service satisfaction. The variable of human resource quality on service quality has a value of 0.365, which means that human resource quality has a large influence on service quality, while human resource quality on service satisfaction has a value of 0.010, which means that human resource quality has a weak influence on service satisfaction. The variable of service quality on service satisfaction has a value of 0.126, which means that service quality has a weak influence on service satisfaction.(Ghozali, 2018).

d. *Estimate For Path Coefficients*

Path analysis is carried out to see the significance of the influence between variables by looking at the parameter coefficient values and the t-statistic significance values, namely through the bootstrapping method.(Ghozali, 2018)with the criteria that if the t-statistical value > t-table (1.96) then it is called influential and if the significance level (p-values) α < 5% (0.05) then it is called significant.

101.   Based on the calculation results, the Direct Influence between variables can be stated in the following table and description:

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106. Table 4.12 Results of Estimate For Path Coefficients Test*(Direct Effect)*

Variables	*Original Sample (O)*	*T Statistics (|O/STDEV|)*	*P Values*	Hypothesis
Administration System→Quality of Service	0.352	4,183	0,000	H1 Accepted
Service Innovation→Quality of Service	0.131	1,353	0.177	H2 Rejected
Quality of Human Resources→Quality of Service	0.489	4,836	0,000	H3 Accepted
Administration System→Service Satisfaction	0.277	3,333	0.001	H4 Accepted
Service Innovation→Service Satisfaction	0.408	4,191	0,000	H5 Accepted

Quality of Human Resources→Service Satisfaction	0.260	3,119	0.002	H6 Accepted
Quality of Service→Service Satisfaction	0.346	3,283	0.001	H7 Accepted

1) The influence of the administration system on service quality is significant with a statistical t value.64,183> t-table (1.96) and p-value 0.000 < 5% (0.05). This means that H1 is accepted.
2) The influence of service innovation on service quality is not significant with a statistical t value.1,353< t-table (1.96) and the significance value of p-value 0.177 > 5% (0.05). This means that H2 is rejected.
3) The influence of HR quality on service quality is significant with a statistical t value.4,836> t-table (1.96) and p-value 0.000 < 5% (0.05). This means that H3 is accepted.
4) The influence of the administration system on service satisfaction is significant with a statistical t value.3,333> t-table (1.96) and p-value 0.001 < 5% (0.05). This means that H4 is accepted.
5) The influence of service innovation on service satisfaction is significant with a statistical t value.4,191> t-table (1.96) and p-value 0.000 < 5% (0.05). This means that H5 is accepted.
6) The influence of HR quality on service satisfaction is significant with a statistical t value.3,119> t-table (1.96) and p-value 0.002 < 5% (0.05). This means that H6 is accepted.
7) The influence of service quality on service satisfaction is significant with a statistical t value.3,283> t-table (1.96) and p-value 0.001 < 5% (0.05). This means that H7 is accepted.

107. Based on the results of the SmartPLS calculation, the Indirect Influence between variables can be stated in the following table and description:

Table 4.13 Results of Estimate For Path Coefficients Test*(Indirect Effect)*

Variables	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Hypothesis
Administration System→Quality of Service→Service Satisfaction	0.122	2,473	0.014	H8 Accepted
Service Innovation→Quality of Service→Service Satisfaction	0.045	1,271	0.204	H9 Rejected
Quality of Human Resources→Quality of Service→Employee Performance Service Satisfaction	0.169	2,402	0.017	H10 Accepted

1) The influence of the administration system on service satisfaction through service quality is significant with a statistical t value.2,473> t-table (1.96) and p-value 0.014 < 5% (0.05). This means that H8 is accepted.
2) The influence of service innovation on service satisfaction through service quality is not significant with a statistical t value.1,271< t-table (1.96) and p-value 0.204 > 5% (0.05). This means that H9 is rejected.
3) The influence of HR quality on service satisfaction through service quality is significant with a statistical t value.2,402 >t-table (1.96) and p-value 0.017 < 5% (0.05). This means that H10 is accepted.

e. **Mediation Effect/*Variance Accounted For*(VAF)**

The following are the results of the mediation effect test.which is calculated using the Variance Accounted For (VAF) method.

Table 4.16 Results of Variance Accounted For (VAF) Test

Variables	VAF	Influence	Mark

Administration System	Indirect Effect	Administration System □ Service Quality □ Service Satisfaction	0.122
	Direct Effect	Administration System □ Service Satisfaction	0.277
	Total Effect		0.399
	VAF		31%
Service Innovation	Indirect Effect	Service Innovation □ Service Quality □ Service Satisfaction	0.045
	Direct Effect	Service Innovation □ Service Satisfaction	0.408
	Total Effect		0.453
	VAF		10%
Quality of Human Resources	Indirect Effect	HR Quality □ Service Quality □ Service Satisfaction	0.169
	Direct Effect	HR Quality □ Service Satisfaction	0.26
	Total Effect		0.429
	VAF		39%

Based on the test results*Variance Accounted For*(VAF) it can be seen that service quality partially mediates the influence of the administration system and HR quality on service satisfaction with the VAF value.20% ≤ VAF ≤ 80%namely 31% and 39%,Meanwhile, service innovation has not been able to be mediated by service quality because it has a VAF value of <20%, namely only 10%.

C. Discussion
1. The influence of the administration system on service quality
108.   The administration system influences the quality of service with a statistical t value64,183> t-table (1.96) and p-value 0.000 < 5% (0.05), meaning H1 is accepted. This happens because the services provided by the KPP are in accordance with the procedures supported by information that is easily obtained and easily accepted by taxpayers, the officers are also very active in serving taxpayers according to the type of service needed by taxpayers.Tax services inThe First Tax Office of Kebayoran Baru Onecomputer-based (electronic) and applications. The service has a section that handles direct services to taxpayers, namely the service section consisting of frontliners called TPT (Integrated Service Place) and there is a helpdesk whose job is to help taxpayers who ask about taxation. In addition, there is a supervision section (was section), there are tax employees who are positioned as AR (Account Representative) whose job is to supervise tax reporting and payments, education, and consultation in the field of taxation for registered taxpayers. This AR is the liaison between taxpayers and the Tax Service Office (KPP) for services and supervision in their tax obligations. The Directorate General of Taxes has a complaint facility to accommodate questions, complaints, suggestions, input and criticism, including: Tax Call Center: Tax Ring 1-500-200, Tax Information and Complaint Service, namely Tax Emailcomplaint@pajak.go.id,Criticism and suggestions for the development of the Tax Site, namelywww.pajak.go.idand Emailmanagement.site@pajak.go.id,aDirectorate General of Taxes Social Media, Directorate General of Taxes Facebook: facebook.com/DitjenPajakRI, Twitter @DitjenPajakRI: twitter.com/DitjenPajakRI,Directorate   General   of   Taxes   Youtube: youtube.com/DitjenPajakRI.
        109.   The concept of quality is seen as part of the development of a good or service consisting of plan quality and appropriate quality. Plan quality is a special characteristic of an item or administration and conformance quality is the proportion of how well an item or administration meets the needs or determination of quality that has been previously determined. Quality, therefore, implies the assumption that some components can meet the assumptions of the buyer. Service quality is a strong state related to products, services, individuals, processes, and climates where quality is still in the air

during the delivery of public administration. The concept of public service quality means that the quality of assistance is the proportion between buyer expectations and service quality.(Prasetya et al., 2022).

110.   The modern tax administration system is a tax administration system that has undergone improvements to be more efficient, economical and fast, initiated by the Directorate General of Taxes. The modern tax administration system is a tax administration system that has undergone improvements to be more efficient, economical and fast according to the Directorate General of Taxes. The Directorate General of Taxes implements a modern administration system by distributing e-system-based services such as e-SPT, e-filling, e-payment, and e-registration to support transparency and openness and also anticipate corruption, collusion and nepotism as well as abuse of power and authority.(Ratnasari, 2020). The research is in accordance with previous research which states that the administration system has an effect on service quality because pThe development of an increasingly modern tax administration system makes tax reporting easier, more efficient and saves time, making it easier for taxpayers to submit their tax administration so that tax compliance will increase. (Arifah et al., 2017; Ratnasari, 2020).

2. The influence of service innovation on service quality

111.   Influenceservice innovation on service quality is not significant with a statistical t value1,353< t-table (1.96) and the significance value of p-value 0.177> 5% (0.05), so H2 is rejected. Public service is an important element for public organizations, including government agencies. Therefore, public services provided by government officials (bureaucracy) must always be in line with the interests of the community. In order to serve the interests of the community substantively, government agencies must pay attention to the quality of services provided so that the community served can provide a positive response to the results of the services provided. However, in reality, public services are often considered not to serve the interests of local communities, and public service problems in the government environment have long been a public concern. Factors that cause poor quality public services include Taxpayers still not knowing about the information system used in processing tax services and Taxpayers understanding the innovation in services provided by the KPP so that Taxpayers have not actively used the innovations provided by the KPP.

Quality is the totality of features and characteristics of a product or service in terms of its ability to meet specified needs. The concept of quality is basically relative, that is, it depends on the perspective used to determine the features and specifications. Basically, there are three quality orientations that should be consistent with each other, namely consumer perception, product or service and process.Service innovation is defined as the facilities offered, new ways of working adopted by the company and the use of old technology provided to buyers to satisfy their needs. The technology utilized in the following developments facilitates the facilities offered to buyers. On the other hand, service renewal is a new activity that creates new services, new practices, or processes by adding value to the services they provide. Corporate innovation improves the performance of the company(Prasetya et al., 2022). The research is in accordance with research by(Astutik et al., 2022; Suwastiti et al., 2017)which states that innovation does not affect the quality of service because some taxpayers still do not understand the innovations implemented by the KPP.

3. The influence of human resource quality on service quality

112.   The quality of human resources influences the quality of service with a statistical t value4,836> t-table (1.96) and p-value 0.000 < 5% (0.05), so H3 is accepted. This occurs because of several indicators, including the services provided according to procedures, responsive service officers in providing services, officers actively assisting Taxpayers in providing services, officers understanding the services provided well, and officers can explain well and can be accepted by Taxpayers.With adequate quality of human resources, it is expected that good service quality will emerge. Service quality or service is centered on efforts to fulfill customer needs and desires and the determination of its delivery to balance customer expectations. Service quality is simply a measure of how well the level of service provided is able to match customer expectations. This means that service quality is determined by the ability of a particular company or institution to meet needs that are in accordance with what is expected or desired based on customer/visitor needs. In other words, the main factors that

influence service quality are the services expected by customers/visitors and public perception of the service. The value of service quality depends on the ability of the company and its staff to meet customer expectations consistently.(Amhas, 2018).

Human resource development can be defined as: "activities that must be carried out by the organization, so that their knowledge, abilities, and skills are in accordance with the demands of the work they do. With this development activity, it is hoped that it can improve and overcome deficiencies in carrying out work better, in accordance with the development of science and technology used by the organization.(Karina & Tjou, 2018). This research is in accordance with previous research which states that the quality of human resources has an effect on the quality of service.(Amhas, 2018; Eneizan et al., 2021).

4. The influence of the administration system on service satisfaction

113.   The administration system has an effect on service satisfaction with a statistical t value.3,333> t-table (1.96) and p-value 0.001 < 5% (0.05), so H4 is accepted. This occurs because the services provided have been in accordance with the requirements supported by easy service procedures, not too long completion time according to the type of service, and friendly officers who make taxpayers satisfied with the services at the KPP.Customers are groups or individuals who are accustomed to buying a product or service based on their decisions on considerations of benefits and prices, which then make contact with the company through letters, telephones, and other facilities to obtain a new offer from the company. Consumer satisfaction can be created through quality, service and value. The key to generating customer loyalty is providing high customer value. Customer value is the customer's comparison between all benefits and all costs that must be incurred to receive the offer given. Customer satisfaction is the customer's response to the evaluation of the perception of the difference between initial expectations before purchase (or other performance standards) and the actual performance of the product as perceived after using or consuming the product concerned.(Amhas, 2018).

The modern tax administration system is a process of reforming the renewal in the field of tax administration carried out comprehensively, covering aspects of information technology, namely software, hardware and human resources. The aspect of information technology is the process of renewal in the field of information technology related to the tax administration system. Modern tax administration system, renewal of the tax administration systemTax administration continues to be carried out in order to encourage taxpayer compliance which will certainly have a positive impact on the state by increasing tax revenues. The technological innovation carried out is to create various systems that are more effective and efficient(Pratiwi & Irawan, 2019). The research is the same as previous research which states that the administration system has an effect on service satisfaction.(Amhas, 2018; Astutik et al., 2022; Ratnasari, 2020).

5. The influence of service innovation on service satisfaction

114.   Service innovation has an effect on service satisfaction with a statistical t value4,191> t-table (1.96) and p-value 0.000 < 5% (0.05), so H5 is accepted. Several indicators that support service satisfaction include facilities and infrastructure that provide security and comfort, consultation and complaint services provided are easily accessible, service information at the Tax Office is available through electronic and non-electronic media, there is an information system used in processing tax services so as to facilitate the service process.Howard and Sheth stated that customer satisfaction is a cognitive situation of the buyer regarding the equivalence or incompatibility between the results obtained compared to the sacrifices made. Meanwhile, Tjiptono in(Dompak & Supratama, 2018)defines customer satisfaction as a conscious evaluation or cognitive judgment regarding whether the product's performance is relatively good or bad or whether the product is suitable or unsuitable for its purpose/use.

115.   To innovate, you need to be sure that the innovation will provide benefits from various aspects, including relative advantage, compatibility, complexity, trialability, and observability.(Dompak & Supratama, 2018). This research is supported by previous research which

states that innovation has an effect on service satisfaction.(Prasetya et al., 2022; Rahma Sari & Aktiva Oktariyanda, 2023; Suwastiti et al., 2017).

6. The influence of HR quality on service satisfaction

116.　　　　　Human resource quality influences service satisfaction with a statistical t value3,119> t-table (1.96) and p-value 0.002 < 5% (0.05), so H6 is accepted. Factors causing HR quality to influence service satisfaction include officers who have the ability according to the type of service obtained by taxpayers, officers who are friendly in providing services, there is no acceptance of compensation in money/goods/facilities, officers understand the services provided well, and officers can explain well and can be accepted by Taxpayers.

Wilkie in(Dompak & Supratama, 2018)defines customer satisfaction as an emotional response to the evaluation of the consumption experience of a product or service. Meanwhile, Engel, et al. stated that customer satisfaction is a post-purchase evaluation where the chosen alternative is at least the same as or exceeds customer expectations, while dissatisfaction arises when the outcome does not meet expectations. According to Fornell, satisfaction is an overall post-purchase evaluation that compares perceptions of product performance with pre-purchase expectations (Tjiptono, in(Dompak & Supratama, 2018). According to Hunt, in principle the definition of customer satisfaction can be classified into 5 main categories, namely: normative deficit perspective, equity/fairness, normative standards, and attributional procedural justice.

In an organization, the most important thing that needs to be considered is human resources which are the main supporter of achieving organizational goals. Human resources occupy a strategic position in an organization, therefore human resources must be moved effectively andefficient so that it has a high level of utility results. Human Resource Management is a series of strategies, processes and activities designed to support company goals by integrating the needs of the company and its individual human resources.(Veithzal, 2014). In essence, human resources are humans who are employed in an organization as a driving force to achieve the organization's goals. The definition of human resources according to(Sedarmayanti, 2017)is a workforce or employee in an organization that has an important role in achieving success. According to Matindas (2010) HR quality is the ability of each employee to complete their work, develop themselves and encourage the self-development of their colleagues. This study is the same as previous studies that stated that HR quality has an effect on service satisfaction.(Chuang et al., 2015; Eneizan et al., 2021; Risnawati et al., 2011).

7. The influence of service quality on service satisfaction

Service quality has an effect on service satisfaction with a statistical t value.3,283> t-table (1.96) and p-value 0.001 < 5% (0.05). This means that H7 is accepted. Some of the indicators that influence it include lthe services provided are in accordance with procedures, the service officers are responsive in providing services, the services provided are on time, there is no discrimination in services, each service is given a receipt according to the type of service, and the friendliness of the officers makes taxpayers satisfied with the services at the KPP.One form of product, service can be defined as any action or deed that can be offered by one party to another party that is basically intangible (not physically tangible) and does not result in ownership of something. However, service products can be related to physical products or not. The provision of public services must also meet several service principles as stated in Kepmenpan No. 63 of 2004 which states that the provision of public services must meet several principles, namely: simplicity, clarity, certainty of time, accuracy, security, responsibility, completeness of facilities and infrastructure, ease of access, discipline, politeness and friendliness, and comfort. Quality and high-quality services are the main concern of public organizations. Openness of information, when associated with service activities, also encourages the public to be increasingly aware of their rights and obligations.(Dompak & Supratama, 2018).

In general, customer satisfaction programs include a combination of 7 main elements, namely; quality goods and services, relationship marketing, loyalty promotion programs, focus on the best customers, effective complaint handling systems, unconditional guarantees and pay-for-performance programs.(Dompak & Supratama, 2018). This research is the same as previous research which stated

that service quality has an effect on service satisfaction.(Fahmi et al., 2020; Fauzi & Mandala, 2019; Prasetya et al., 2022).

8. The influence of the administration system on service satisfaction through service quality as a mediator

117.   The administration system influences service satisfaction through service quality.is significant with a statistical t value2,473> t-table (1.96) and p-value 0.014 < 5% (0.05), so H8 is accepted. Some of the causal indicators include the services provided are in accordance with established procedures, responsive service officers in providing services, services provided on time, no discrimination in services, ease of service procedures, friendly officers, officers understand the services provided well, and officers can explain well and can be accepted by Taxpayers. The administration system is already computer-based and educated to taxpayers.Tax Administration System is the implementation of various programs and activities set out in the medium-term tax administration reform. So it can be concluded that Modernization of the tax administration system is a system that has undergone improvements or repairs to improve services to Taxpayers by utilizing information technology which is expected to increase Taxpayer compliance and tax revenues.(Arifah et al., 2017).

118.   Service quality is the level of excellence expected from a customer's assessment of the service received to fulfill customer desires.(Yordan Antanegoro et al., 2017). Satisfaction is the company's ability to recognize customer responses in the form of feelings of pleasure or disappointment that come from a comparison between their impressions of the performance or results of a product and their expectations after the product is purchased.(Yordan Antanegoro et al., 2017). The research is supported by previous research including by(Amhas, 2018; Arifah et al., 2017; Astutik et al., 2022; Ratnasari, 2020).

9. The influence of service innovation on service satisfaction through service quality as a mediator

119.   Service innovation does not affect service satisfaction through service quality with a statistical t value.1,271< t-table (1.96) and p-value 0.204 > 5% (0.05). This means that H9 is rejected. This occurs because officers are less active in providing services, not all services have receipts, Taxpayers still do not understand the innovation in services provided by the KPP, and not all Taxpayers use the innovations provided by the KPP. This shows that the quality of services provided by the government has not provided satisfactory results for the community. Complex, inefficient, slow and unfriendly services, as well as unclear completion times and unclear service costs, are clear evidence that the quality of services provided by government employees is still low and the quality of public services is still low.

Innovation in the context of the public sector is defined as processes, products, services and delivery methods that result in improvements. Innovation in public services can be interpreted as renewal of creation, creativity, new creations in public services.(Agustia, 2017). Service innovation is a change made by a company to improve marketing performance by accelerating the company's service work system through various new combinations of existing service factors.(Agustia, 2017).

Innovation as the deliberate introduction and application of new products, processes, procedures, or ideas designed to significantly benefit individuals, groups, organizations or society at large. Service innovation is an additional means by which companies can improve their efficiency and market performance which in turn can contribute to competitive advantage in a business environment that now prefers to compete on the basis of services rather than physical products. Service innovation is the development of new services that are considered new and help to focus more on customer interests, so that with the improvement of services can add value to the organization. Service innovation /service based on new market service indicators, new company services, new delivery processes, service modifications, service extension paths, and service repositioning(Wahyuni & Kistiyanto, 2013). This research is the same as previous research by(Astutik et al., 2022; Suwastiti et al., 2017).

10. The influence of HR quality on service satisfaction through service quality as a mediator

      Human resource quality influences service satisfaction through service quality with a statistical t value.2,402 >t-table (1.96) and p-value 0.017 < 5% (0.05), so H10 is accepted. This occurs because the service is in accordance with the service requirements, the service flow is easy, officers have the ability according to the type of service provided, officers are friendly to taxpayers, officers are responsive in providing services, pThe officers understand the services provided well, and the officers can explain them well and in a way that is acceptable to the Taxpayer.Satisfaction is the company's ability to recognize customer responses in the form of feelings of pleasure or disappointment that arise from a comparison between their impressions of the performance or results of a product and their expectations after use.(Yordan Antanegoro et al., 2017).

      The Greatest Showman, (2017)stated that the quality of human resources concerns the quality of the workforce concerning abilities, both in the form of physical abilities, intellectual abilities (knowledge), and psychological abilities (mental). Thus, the quality of Human Resources is a resource that has competence in both physical and intellectual aspects. Improving the quality of Human Resources can be done by: a. Improving physical quality can be attempted through health and nutrition programs

b. Improving the quality of non-physical abilities can be done through training, seminars and workshops.(Amhas, 2018).This research is supported by several previous studies, including by(Chuang et al., 2015; Eneizan et al., 2021; Fahmi et al., 2020; Risnawati et al., 2011).

A. Conclusion

Based on the research results, the conclusions of this study are as follow The administration system affects the quality of service because the services provided by the KPP are in accordance with procedures supported by information that is easily obtained and easily accepted by taxpayers, the officers are also very active in serving taxpayers according to the type of service required by taxpayers.

1. The influence of service innovation on service quality is not significant.Factors that cause poor quality of public services include Taxpayers still not knowing about the information system used in processing tax services and Taxpayers understanding the innovations in services provided by the KPP so that Taxpayers have not actively used the innovations provided by the KPP. The quality of human resources affects the quality of service due to several indicators, including services provided according to procedures, responsive service officers in providing services, officers actively assisting Taxpayers in providing services, officers understanding the services provided well, and officers being able to explain well and being acceptable to Taxpayers. The administration system has an impact on service satisfaction because the services provided are in accordance with the requirements supported by easy service procedures, a completion time that is not too long according to the type of service, and the friendliness of the officers which makes taxpayers satisfied with the services at the KPP. Service innovation has an impact on service satisfaction because there are facilities and infrastructure that provide security and comfort, consultation and complaint services provided are easy to access, service information at the Tax Office is available through electronic and non-electronic media, there is an information system used in processing tax services so as to facilitate the service process. The quality of human resources affects service satisfaction because officers have the ability according to the type of service received by taxpayers, officers who are friendly in providing services, there is no acceptance of compensation in money/goods/facilities, officers understand the services provided well, and officers can explain well and can be accepted by taxpayers. Service quality influences service satisfaction because lthe services provided are in accordance with procedures, the service officers are responsive in providing services, the services provided are on time, there is no discrimination in services, each

service is given a receipt according to the type of service, and the friendliness of the officers makes taxpayers satisfied with the services at the KPP.

2. The administration system influences service satisfaction because the services provided are in accordance with established procedures, service officers are responsive in providing services, services are provided on time, there is no discrimination in services, easy service procedures, friendly officers, officers understand the services provided well, and officers can explain well and can be accepted by Taxpayers.

3. Service innovation does not affect service satisfaction through service qualitybecause officers are less active in providing services, not all services have receipts, Taxpayers still do not understand the innovation in services provided by KPP, and not all Taxpayers use the innovations provided by KPP. This shows that the quality of services provided by the government has not provided satisfactory results for the community.

4. HR quality influences service satisfactionbecause the service is in accordance with the service requirements, the service flow is easy, officers have the ability according to the type of service provided, officers are friendly towards taxpayers, officers are responsive in providing services, pThe officers understand the services provided well, and the officers can explain them well and in a way that is acceptable to the Taxpayer.

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