

## Pengaruh reformasi administrasi perpajakan terhadap motivasi dan kepuasan kerja

Hidra Simon, author

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### Abstrak

Penelitian ini bertujuan untuk menguji hubungan antara reformasi administrasi perpajakan dengan motivasi kerja dan antara reformasi administrasi perpajakan dengan kepuasan kerja Account Representative pada Kantor Pelayanan Pajak yang telah menerapkan administrasi modern. Terdapat tiga macam Kantor Pelayanan Pajak yang sudah menerapkan sistem administrasi modern yaitu Kantor Pelayanan Pajak LTO, Kantor Pelayanan Pajak Madya dan Kantor Pelayanan Pajak Pratama. Sebanyak 269 AR dilibatkan dalam penelitian ini.

Dua hipotesis diuji: (1) Terdapat hubungan antara yang signifikan antara reformasi administrasi perpajakan dengan motivasi kerja AR pada tingkat LTO, Madya, dan Pratama, dan (2) Terdapat hubungan yang signifikan antara reformasi administrasi perpajakan dengan kepuasan kerja SR pada tingkat LTO, Madya, dan Pratama. Dengan demikian dapat disimpulkan bahwa terdapat hubungan yang signifikan antara reformasi administrasi perpajakan dengan motivasi kerja dan kepuasan kerja pada tingkat LTO, Madya, dan pratama.

Hasil pengujian menunjukkan bahwa keseluruhan hipotesis diterima. Hipotesis pertama teruji dengan nilai Rank Spearman sebesar 0,540 ( $t_{hitung}=7,62 > t_{tabel}=1,665$ ). Sementara hipotesis kedua teruji dengan nilai Rank Spearman sebesar 0,430 ( $t_{hitung}=9,56 > t_{tabel}=1,665$ ).

Karena studi ini menunjukkan bahwa reformasi administrasi perpajakan berhubungan dengan motivasi kerja dan kepuasan kerja, maka pelaksanaannya di lapangan perlu diperbaiki secara berkelanjutan agar motivasi kerja dan kepuasan kerja AR menjadi semakin optimal.

*The research intends to put to the test the correlation between the reformation taxation administration and work motivation and also between the reformation of taxation administration and the work satisfaction of Account Representative (AR) at The Tax Service Office which have applied modern administration system. There are three kinds of the Tax Service Office which have applied modern administration system. They are; the LTO Tax Service Office, Intermediate Tax Service Office and Elementary Tax Service Office. The research has involved 269 AR.*

Two hypotheses put to a test: (1) There is a significant correlation between the reformation of taxation administration and the work motivation of AR on the LTO, Intermediate and Elementary level, and (2) there is a significant correlation between the reformation of taxation administration and the work satisfactions of SR on the LTO, Intermediate and Elementary level. Therefore, it could be concluded that there is a significant correlation between the reformation of taxation administration and the work motivation and the work satisfaction on the LTO, Intermediate and Elementary level.

The result of the test shows that the hypotheses are accepted on the whole. The first hypothesis given a value of Rank Spearman 0,540 ( $t_{\text{count}} = 7,62 > t_{\text{table}} = 1,665$ ) in a test. Meanwhile the second hypothesis given a value of Rank Spearman 0,430 ( $t_{\text{count}} = 9,56 > t_{\text{table}} = 1,665$ ).

Since the study shows that the reformation of taxation administration has a correlation to the work motivation and satisfaction then it is necessary to improve continually its implementation in the sphere so that it can increase the AR work motivation and satisfaction more optimally.