

Perbedaan tingkat kepuasan wajib pajak terhadap pelayanan sebelum dan sesudah terdaftar di kantor pelayanan pajak wajib pajak besar dua

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Abstrak

<i>The Difference of Taxpayer Satisfaction Level Concerning of The Service Before and After Registered in Large Taxpayers District Office Two Directorate General of Taxes (DGT) as government institution having duty to collect income of the state in the form of tax, in its duty execution always relates to the society. Tax Office as organizational unit of DGT which directly corresponding with the society, have to be able to follow the change which expected by society. Society expect the improvement toward the quality of given service. To fulfill the society demand, DGT carries out the reformation of taxation administration. One of the reformation form is the forming of Large Taxpayers Regional Office and Large Taxpayers District Office. One of the purpose of the administration change is to improve the service to taxpayer.

The first objective of this research is to know the form of organization structure and the process of the taxation administration at Large Taxpayers District Office Two, as consequence of the reformation of taxation administration. Second objective is to know whether there is any difference of taxpayer satisfaction level concerning of the service before and after registered in Large Taxpayers District Office Two.

The main theory framework that used in this study is organizational theory. The form of organization structure from an organization can be seen from its function and duty executed by that section. Generally speaking there are two elementary form of organization structure, that is functional form and product form. In its development, there are two adjustment form of the organization structure, that is geographical structure and mixture structure between functional structure and product structure, which called hybrid structure.

Hereinafter to improve the business process, it is done by re-engineering the business process. Re-engineering the business process is fundamental change, radical and dramatic to business process which have been run during the time. All the change have a purpose to yield the satisfaction for customer to given service. To measure the level of taxpayer satisfaction by using method SERVQUAL (service quality) divisible in five groups, that is : tangible, reliability, responsiveness, assurance and empathy.

Research method used in this research is descriptive research and comparability research. At descriptive research is to explain the form of organization structure and process of administration at Large Taxpayers District Office Two. While comparability research is to compare level of taxpayer satisfaction concerning the service before and after registered in Large Taxpayers District Office Two.

Result of research indicate that Large Taxpayers District Office Two use the functional organization structure form, which previously at Large Taxpayers District Office Two use the organization structure

hybrid mixture between functional structure and product. While in process of administration Large Taxpayers District Office Two is conducting to existing administration process during the time. Hereinafter, from research result it is know that there is difference regarding the level of taxpayer satisfaction conversing the service before and after registered in Large Taxpayers District Office Two. At the time before registered in Large Taxpayers District Office Two the level of taxpayer satisfaction goes into satisfied category, while at the time of registered in Large Taxpayers District Office Two the level of satisfaction goes into very satisfied category. This case indicate that there is an increase of level of Taxpayer satisfaction to service after registered in Large Taxpayers District Office Two.

Although Taxpayer satisfaction level goes into very satisfied category, yet need the improvement of the service which given to Taxpayer, so that level of the satisfaction can reach the maximal level (excellence service).

xiv + 202 pages + 8 attachments

Bibliography : 33 books, 12 articles, 3 regulations, 1 others (1980 - 2003)</i>