QUALITY ANALYSIS OF MOTOR VEHICLE TAX SERVICE

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Abstract The purpose of this study is to find out how the quality of motor vehicle tax services in the Samsat Office in Bogor City, the theory used in this study is the theory of Zeithaml, Parasuraman & Berry in Hardiansyah (2011), in which there were five dimensions : tangible, reliability, responsiveness, assurance and emphaty. The method used is descriptive analysis method using a quantitative approach. Data analysis techniques use WMS (Weight Mean Score). While the technique of data collection is done using field studies (observation, interviews, questionnaires, and documentation); and literature study. The sample in this study were empleyees and taxpayers of the Samsat Office of Bogor City, totaling 100 (one hundred) people in the population and using accidental sampling techniques. Based on the result of study obtained an average service quality from five dimensions 3,80 which is included in the criteria well. This means that most of the service quality at the Samsat Office Bogor City is good for carrying out its main tasks and functions so that it can help achieve the objectives of the relevant departments. But in reality there are still deficiencies in infrastructure and services that make the service process less than optimal.

Keywords: Service Quality, Taxpayers, Employees.

1. INTRODUCTION

The regulation of paying motor vehicle tax is the duty of a public or government organization . Handling public affairs is not only handled by the government, but also handled by the private / company. But the services provided by the two are clearly different. Public services have a duty to serve the community on a regular basis (Brewer et al., 2000) such as providing protection, maintenance, facilities, health, security guarantees provided to residents and the benefits or income gained by public organizations. Of the tax is used for the benefit of the community rather than a personal interest (Husted, 2003), while private organizations are more oriented to benefit profits (profitability) that goes into private accounts (Vázquez et al., 2002).

Speaking of these public service organizations, one of the institutions or public organizations that are directly related to motor vehicle tax payment services is the Samsat Joint Office (Manunggal Administration System under One Roof). This organization is tasked with serving the community, one of which is the payment of motor vehicle tax. Samsat, which is a public organization, always makes innovations and experiences significant changes in providing services to keep abreast of increasingly modern developments and differentiates it from the services of private companies.

Quality is a dynamic condition that affects products, services, people, processes and environments that meet or exceed expectations (Sirmon et al., 2007; Siswantini et al., 2014). So that

the definition of service quality can be interpreted as an effort to meet the needs and desires of consumers and the accuracy of its delivery in offsetting consumer expectations. Service quality can be known by comparing consumers' perceptions of the actual service they receive or obtain with the service they actually expect of the service attributes of a company.

Service is any action or activity that can be offered by one party to another party, which is basically intangible and does not result in any ownership (Spohrer et al., 2008; Ferrario & Guarino, 2008). Its production can be related or not linked to one physical product. Service is the behavior of producers in order to meet the needs and desires of consumers for the achievement of satisfaction to consumers themselves.

This research was conducted at the Bogor City Samsat Office which is a regional apparatus that carries out tasks and completes work in the service sector. The official functions include the organization engaged in the field of public services, especially registration and identification of motor vehicles, payment of motor vehicle taxes as well as mandatory contributions of traffic funds and roads. The Joint Office of Samsat also needs to be monitored and controlled so that it always provides excellent service to the community as users services. According to the Regional Revenue Management Center, the City of Bogor has 27 employees.

Based on the joint instructions of   three Indonesian Ministers namely, Minister of Defense and Security (Menhankam), Minister of Finance (Minister of Finance) and Minister of Home Affairs (Minister of Home Affairs) No. Pol. KEP / 13 / XII / 1976, No. KEP-1693 / MK / IV / 12/1976, 311 of 1976 Samsat is a system of integrated cooperation between the National Police, the Provincial Revenue Service, Raharja Services, and Bank Bjb in motor vehicle tax payment services . With the existence of the Joint Office Samsat aims to facilitate taxpayers in paying motor vehicle tax, as income tax funds in the region, as well as providing comfort so that taxpayers are compliant with the obligation to pay taxes. The following data is the potential of motor vehicles in 2010 to 2019:

Table 1 Data on the potential of motor vehicles in 2010 to 2019 in the regional revenue management center City of Bogor Region

No	Year	R2	R4	Amount
1	2010	194.416	58.223	252.639
2	2011	226.150	63.467	289.617
3	2012	248.601	69.076	317.677
4	2013	279.753	77.105	356.858
5	2014	310.097	84.469	394.566
6	2015	332.060	90.233	422.293
7	2016	360.923	96.741	457.664
8	2017	390.126	102.939	493.065
9	2018	371.603	104.700	476.303
10	2019	376.734	106.342	483.076

Source:Management Center Bogor City Region

Basically target in public services is community satisfaction in accordance with their perceptions, the Bogor City Samsat Joint Office as a public organization must be able to serve the community optimally in the form of public services, so that community satisfaction is always maintained, then the quality of services must be well maintained. Compulsory motor vehicle tax in the Office of Samsat Bogor City recorded in the data period of 1 (one) year for customers who pay by totaling 10 733 people, which is as follows:

Table 2 Number of population of taxpayers in 2018

No	Month	Total Payer Tax Doing Payment PKB 2018
1	January	12 008
2	February	12 097
3	March	12 987
4	April	10 123
5	May	10,100
6th	June	9128
7th	July	8254
8th	August	8996
9	September	11 111
10	October	15000
11	November	14 496
12	December	4,496
	Total	128 796
	Average	**10 733**

People's always demands quality services, even though these demands are often not in line with expectations because empirically the public services that have occurred so far are still slow, expensive, and tiring. However, based on the results of research and interviews in the field, that from the efforts made by the Bogor City Samsat Joint Office in providing quality services in accordance with public perceptions still can not be implemented optimally because of some of the counters found several service problems namely at the second counters namely registration counters and determination. At this window, services that must be provided are based on an average target of SOP of 5 minutes. At this window, there are 2 windows: a 3-minute registration window and a 2-minute fix window. Based on a survey of 3 taxpayers researchers conducted an interview that they conveyed that there was a slightly different number of times there was a queue in the registration window for about 7-10 minutes, this happens if there is a taxpayer who is paying the motor vehicle tax for the first time and does not understand a number of questions that must be filled in.

But at the third window, the payment window. At this window, services that must be provided are based on an average SOP target of 10 minutes. But in reality based on interviews with 3 taxpayers, each taxpayer waits for 15-20 minutes or even longer to 30 minutes. This is because the existing payment counters serve all types of transactions served by the Samsat Joint Office such as annual and five-year STNK extensions, BBNKB, and motor vehicle mutations. So that taxpayers who only pay motor vehicle tax must wait their turn along with other taxpayers.

The purpose of this study is to determine the quality of service, inhibiting factors and supporting factors, and to determine efforts to overcome the inhibiting factors of motor vehicle tax service quality at the Samsat Office in Bogor City.

2. METHODS

A quality of service expected by employees as service recipients expects a level of excellence from each service obtained from services previously obtained. If the services provided exceed the expectations of employees, the quality of services provided will get an ideal perception from the service recipients. Researchers use the theory of Zeithaml, Parasuraman & Berry in Hardiansyah (2011), to find out the quality of service that is felt significantly by consumers, there are five dimensions of service quality namely: Tangible, reliability, responsiveness, assurance, empathy.

The research method is a scientific way to get data with specific purposes and uses. Researchers use descriptive research methods, where descriptive methods are research conducted to find out.

The Research Method is a scientific way to obtain data with specific purposes and uses. Researchers use descriptive research methods, where descriptive method is research conducted to determine the value of independent variables, both one and more variables without making comparisons or connecting with other variables (Sugiyono, nd).

2.1. Population and sample

The population in this study were all employees and taxpayers of the Bogor City Samsat Office, amounting to 100 people. Meanwhile, to find out how many samples will be examined using the Slovin formula (Sugiyono, 2012. This sample obtained 100 people. The sample technique used in this study is Accidental Sampling where sampling is based on coincidence, respondents who accidentally meet with researchers can be used as samples, if viewed by people who happen to be found suitable as a source of data.

2.2. Data Collection Techniques

Data collection techniques is a process or way carried out to obtain data or information that supports this research. Data collection techniques in this study are: 1) Field Research (Field Research), namely research conducted directly to the field to obtain data regarding the problems that are the object of research.research techniques Field carried out in the form of interviews, observation,

documentation, and questionnaires; 2)   Library Research (Library Research), which is a step to obtain data from previous research which is the same as the research we are doing now. To find out what are the differences and what opportunities can be investigated based on previous research recommendations. Literature study techniques in the form of historical analysis (previous research) and comparative analysis (comparing research objects as a comparison).

2.3. Data Analysis Techniques

Data analysis techniques are the process of simplifying data into a form that is easier to read, understand and easily interpreted (Sugiyono, 2012). Data analysis uses statistics that aim to interpret the results of the analysis clearly and broadly. In this case using the Likert scale to measure respondents' answers from the questionnaire. The data analysis technique in this study uses the Weight Mean Score (WMS) calculation, which is a description in the form of a description to explain the answers given by respondents in the questionnaire, the data obtained through interviews and literature studies are used as a method of calculating data obtained from the past field. processed based on answers through a questionnaire for each question.

3. RESULT AND DISCUSSION

The results of research on the implementation of policies based on the size of each dimension can be seen in the following explanation:

Table 3 Recapitulation of Tangible dimensions (Physical Evidence)

Dimensions	Indicator	M	Assessment Criteria
Tangible	Appearance of officers in service	4.31	Very good
	Convenience in carrying out services	4.03	Good
	Ease of service	3.99	Good
	Discipline of officers in service	4.05	Good
	Ease of customer access to requests	3.93	Good
	Use of tools in service	4.01	Good
	Amount	4.05	Good

Source: Research Results, 2019

Thus overall fordimensions *Tangible* (physical evidence) shows good results seen of the average value of each item statement / indicator on that dimension is 4.05 which includes ease of service, employee discipline, use of assistive devices in service, cleanliness and comfort of the waiting

room as well as the neat appearance of employees in Kant or Samsat City of Bogor. And taxpayers are satisfied with the service concerning indicators in this dimension of physical evidence.

Table 4 Summary of dimensions *ofReliability* (Physical Evidence)

Dimensions	Indicators	M	Criteria for Assessment
of Reliability	Accuracy officers in serving	3.91	Good
	Has service standards are clear	3.94	Good
	ability of officers in the use of tools	3.8	Good
	Expertise officers in the use of tools	3.78	Good
	Total	3.86	Good

Source: results Research, 2019

Thus overall for the reliability dimension (Reliability) showed good results seen from the average value of each item statement / indilator in the dimension is 3.86 which includes the accuracy of the officer, clear service standards, the ability of officers , and the expertise of officers in using tools in the process of paying motor vehicle tax payments to taxpayers at the Bogor City Samsat Office.

Table 5 Recapitulation of Responsiveness

Dimensions	Indicator	M	Criteria for Evaluation of
Responsiveness	Responding to taxpayers	3.8	Good
	Officers do it quickly	3.41	Good
	Officers do it right	3.55	Good
	Officers do it carefully	3.61	Good
	Officers do it on time	3.31	Fairly good
	All taxpayers respond	3.67	
	Total	3.55	Good

Source: Research Results, 2019

Thus overall for the dimension of responsiveness (responsiveness) shows good results seen from the average value of each item statement / indicator in the dimension that is 3.55 which includes in responding taxpayer questions and complaints as well as speed, accuracy, accuracy in the motor vehicle tax payment process at the Bogor City Samsat Office.

Table 6 Recapitulation of Assurance dimensions

Dimensions	Indicator	M	Assessment Criteria
Assurance	Officers provide guarantees on time	3.71	Good
	Officers provide cost guarantees	3.77	Good
	Officers provide legality guarantees	3.8	Good
	Officers provide guarantees of cost assurance	3.96	Good
	Amount	3.81	Good

Source: Research Results, 2019

Overall therefore for thedimension *Assurance* (guarantee) shows good results based on the results of the survey to the taxpayers at the Bogor City Samsat Office seen from the average value of each item statement / indicator on the dimension is 3.81 which includes providing appropriate guarantees time, cost guarantees, legality guarantees, and guaranteed cost of service.

Table 7 Summary of the dimensions of *Empathy* (Empathy)

Dimensions	Indicators	M	Criteria Rating
Emphaty	Putting the interests of the taxpayer	4:11	Neither
	officer serving with friendly	3.99	Good
	Officers serve with courtesy	2.64	Good Enough
	Officers serving with no distinguishing	3.97	Good
	Officers serve and respect the taxpayer	4:09	
	Total	3.76	Good

Source: Research Results, 2019

Thus overall for thedimension *empathy* (empathy) showed good results based on the results of a survey of taxpayers in the Bogor City Samsat Office, it can be seen from the average value of

each item statement / indicator that exists in that dimension is 3.76 which includes prioritizing the interests of taxpayers, serving with a friendly attitude, serving with courtesy, serving with no distinction, and serving and valuing each taxpayer.

Table 8 Recapitulation of Variable Quality of Motor Vehicle Tax Services at the Samsat Office in Bogor City

Dimension	Number of	Criteria
	Interpretation of	Interpretation
Tangible	4.05	Good
Reliability	3.86	Good
Responsiveness	3.55	Good
Assurance	3.81	Good
Emphaty	3.76	Good
Number of	3.80	Good

Source: Research data processed 2019

Based on the results of the above table regarding the overall recapitulation of service quality variables can be seen from the average value of the overall indicator is 3.80 which means that the quality of services available at the Bogor City Samsat Office in serving taxpayers who pay motor vehicle tax can be said to be good, but there are still shortcomings in terms of dimensions of physical evidence, responsiveness, and empathy, therefore all employees in the Bogor City Samsat Office must improve and improve the quality of their services for the convenience of the taxpayers who are interested in the Bogor City Samsat Office.

4. CONCLUSION

Based on the results of research and discussion it can be concluded from each of the dimensions of service quality as follows: 1) On the dimensions of physical / tangible evidence it can be concluded that overall shows good results seen from the value of each item, namely 4.05 which includes ease of service, employee discipline, use of assistive devices in service, cleanliness and comfort of the waiting room as well as the tidiness of the appearance of employees in the Bogor City Samsat Office and taxpayers are satisfied with the service regarding indicators in that dimension. 2) On the dimension of reliability it can be concluded that shows good results from each indicator that is 3.86 which includes the accuracy of officers, clear service standards, the ability of officers, and the expertise of officers in using tools in the process of paying motor vehicle tax payments on compulsory tax. 3) In the dimension of responsiveness / responsiveness it can be concluded that showing good results from each statement is 3.55 which includes officers in responding to questions and complaints

of taxpayers as well as speed, accuracy, and accuracy in processing vehicle tax payments. 4) On the assurance / assurance dimension it can be concluded that showing good results seen from each statement is 3.81 which includes providing timely guarantees, cost guarantees, legality guarantees, and guarantees of cost certainty in services. 5) On the dimensions of empathy / empathy it can be concluded that showing good results based on survey results to taxpayers in the Bogor City Samsat Office, it can be seen the value of each statement is 3.76 which includes prioritizing the interests of taxpayers, serving with a friendly attitude, serving with an attitude of courtesy, serving with no discrimination, and serving and valuing every taxpayer. 6) The quality of services available at the City of Bogor City Samsat Office can be seen from the value of the recapitulation of variables (Quality of Service) obtaining a value of 3.80 in the assessment criteria included in the "Good" category.

This is supported by the agency's ability to provide appropriate and timely services, the willingness and readiness of officers to assist various complaints of taxpayers and provide services quickly, precisely and accurately. The behavior of service officers who are able to foster the trust of taxpayers, the ability of officers to understand taxpayers' problems, environmental safety in the Bogor City Samsat Office, and the availability of good physical facilities and equipment to support the service process.

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