

## Quality of Services for Making Taxpayer Indication Number Through E-Registration System at Pratama Tax Service Office Surabaya Wonocolo



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**ABSTRACT:**The modernization of the tax system in the implementation of the tax self-assessment system in Indonesia has also affected the service model at the Directorate General of Taxes. One form of electronic-based service is the implementation of the E-Registration system for NPWP registration. NPWP registration through the E-Registration system is also carried out for taxpayers who are registered at KPP Pratama Wonocolo.

This study aims to analyze the quality of service for making NPWP through the E-registration system with a discussion regarding the fulfillment of service quality indicators and measurement of what are the inhibiting and supporting factors of implementing the quality of service for making NPWP through the E-registration system. This research method is descriptive research with a qualitative approach, and data collection is done by interview, observation, and documentation techniques. The results obtained are then collected, reduced, presented, and conclusions are drawn.

The results of this study indicate that the quality of NPWP Registration services through the E-Registration system at KPP Pratama Surabaya Wonocolo in general has met the criteria for service quality according to Tjiptono, but there are still things that have not been optimally implemented. Apart from that, there are several supporting and inhibiting factors in the implementation of NPWP registration through the E-Registration system at KPP Pratama Surabaya Wonocolo

**KEYWORDS:** Service Quality, system, tax, e-registration

### INTRODUCTION

Taxpayer compliance is influenced by several factors, such as the condition of a country's tax administration system, services to taxpayers, tax law enforcement, tax audits, and tax rates (Devano and Rahayu, 2006). According to research conducted by Kahono (2003); Sasmita (2015); Nurhakim and Pratomo (2015) state that the attitude of tax services influences the behavior of taxpayers. The easier it is to understand the tax service, the more obedient the taxpayer will be. Furthermore, Simon, James., and Alley Clinton (1999) explained that in order to increase taxpayer compliance in fulfilling their tax obligations, the quality of tax services must be improved by the tax authorities. Good tax authorities will provide convenience for taxpayers.

The main function of the Directorate General of Taxes (DGT) is service. This can be seen in the mention of his office, namely the Tax Service Office. Service is a process of helping others in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success (Ni Luh, 2006). Taxpayers will comply in fulfilling their tax obligations depending on how the tax officials provide the best quality service to their taxpayers. Therefore, tax officials must always improve the quality of tax services with the aim of increasing taxpayer compliance by placing taxpayers as customers who must be served as well as possible, like customers in a business organization. However, what happened instead of serving tax officers, but instead asked to be served, perhaps because of the strong feeling of being a Civil Servant (PNS) (Fidel, 2010: 22).

The number of taxpayers (WP) registered in Indonesia continues to increase every year. Based on data from the Directorate General of Taxes of the Ministry of Finance (DJP Kemenkeu), there were 49.82 million WP registered in 2021. This number increased 7.42% compared to the previous year which amounted to 46.38 million WP. When compared to the previous decade, which was 22.32 million WP, the number has increased by 123.21%. Meanwhile, the ratio of individual taxpayers (hereinafter referred to as WP) to the working population has also experienced growth in the last 20 years. The ratio of individual taxpayers to the working population increased from 1.82 percent in 2002, growing to 34.66 percent in 2021. The number of individual taxpayers

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has experienced growth during this period. The biggest growth occurred in 2008, namely by 180 percent, which was caused by the sunset policy and higher PPh rates for taxpayers without NPWP. In line with the above, in 2021 the East Java DGT Regional Office I has a revenue target of IDR 44.8 trillion, which will be achieved by the end of 2021. Ranked 6th out of 33 Regional Offices in Indonesia. The level of compliance has increased compared to the same period in 2020. Of the 344,449 taxpayers who are required to report, there are 252,467 taxpayers who have submitted their annual income tax returns. Then in the city of Surabaya, the compliance rate of the taxpayer (WP) of Surabaya residents reaches 73.15 percent. Of the target of 344,449 WP, 251,960 WP have reported their Tax Returns (SPT) as of 1 April 2021 out of a total of 404,330 WP who are required to report. The number of tax returns submitted has increased by more than 34 percent compared to the same period last year.

E-Registration or Online Taxpayer Registration System is an application system part of the Tax Information System within the Directorate General of Taxes, Ministry of Finance, based on hardware and software connected by data communication devices used to manage the Taxpayer registration process. This system is divided into two parts, namely the system used by Taxpayers which functions as a means of online Taxpayer registration and the system used by Tax Officers which functions to process Taxpayer registration. Tax reform in the field of tax administration is a program that seeks to improve the tax administration system from the old system to a new system, namely a system based on information technology (Rahayu, 2010). This system is designed to facilitate tax administration activities, as experts say that information technology makes aspects of human life easier. Stair and Reynolds (2016) call the Information System (IS) a set of components that are related to the activity of collecting, manipulating, storing and disseminating data and information. The Information System also has a feedback mechanism in terms of meeting objectives. This mechanism assists organizations in achieving goals such as those carried out by the government in terms of tax administration. The information system is a combination of five conceptual frameworks, one of which is information technology. Another concept is the management challenge that addresses how deep the problem is in the activities of people using technology to support organizational operations and management.

Information technology-based tax administration system is a form of service to taxpayers that can provide satisfaction to taxpayers. Information technology (IT) or information technology is technology that helps humans create, change, store, communicate and disseminate information by utilizing increasingly advanced technology in this era of fast internet networks. DGT then creates an information technology-based application program to support service improvement for taxpayers. One of the applications made with the aim of improving services to prospective WP is registration of WP or NPWP. The procedures for registering a NPWP are regulated in the Directorate General of Taxes Regulation PER-38/PJ/2013. DGT itself has reformed tax administration by modernizing its tax administration by utilizing information technology.

Modernization aims to provide convenience to prospective new taxpayers who will register to obtain a NPWP through the electronic registration (e-reg) system. The existence of a way to register an online NPWP will certainly make it easier for taxpayers to take care of administration related to taxation. People no longer need to come and queue at the nearest tax office to make a NPWP. To register for an online NPWP, you can do it at home by following the following steps. Later, the NPWP will be sent to the home address written during the online NPWP registration process. It is known, NPWP is the identity of the taxpayer in exercising his tax rights and obligations. Indonesian citizens who already have an income above the average person must have an NPWP. One of the functions of the NPWP is as a means of tax administration which is used for personal taxpayers and corporate taxpayers. NPWP is usually a requirement before taxpayers report their annual tax return (SPT). NPWP is also a requirement in public services, such as making passports, applying for credit to banks, making trading business licenses, and so on.

Tax services in the form of physical facilities and services from good tax officials can increase the level of taxpayer compliance. The existence of services supported by facilities such as a large parking area, a comfortable and clean place, the availability of tax forms, the availability of a children's playground if there are taxpayers who bring children, the existence of electronic queue numbers, and IT or e-system support. In addition to the availability of comfortable physical facilities, the services provided by the tax authorities are very supportive, such as friendly and polite tax officers, tax officers who are quick to respond in providing information and solutions to help solve problems faced by taxpayers, tax officers who provide the best service in providing convenience in tax services, as well as tax officials who can uphold integrity, accountability, and transparency can generate trust from taxpayers. Every employee of the Argamakmur Primary Tax Service Office should continue to work hard to do their best in serving the public who want to make a Taxpayer Identification Number (NPWP) (Ramadhan, M, 2017)

The NPWP registration service through an electronic system such as E-Registration, in terms of the process it looks easy and takes place in accordance with procedures, problems related to terms and conditions for registration are no longer an obstacle based on the modernization of the electronic service system, but an assessment of the quality of service is not an assessment only based on procedures, in this writing the study of service quality is not only seen from products such as systems alone, but through

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an assessment of the fulfillment of indicators as stated by Tjiptono (2000) which states that service quality is assessed in a dynamic condition that influences products, services, people, processes, and the environment that meet expectations, so that service quality can be interpreted as an effort to meet the needs and desires of the public and the accuracy of their delivery in keeping with the expectations of service users. Based on the explanation by Tjiptono above, it can be concluded that service quality can be determined by comparing consumers' perceptions of the service they receive with the actual service they expect. If the service received is as expected, then the service quality is considered good and satisfactory.

There are several social phenomena from previous studies related to the modernization of the taxation system such as NPWP registration through E-Registration including (a) the relationship between service quality and the taxation e-system, towards taxpayer satisfaction and tax revenue (Afifah, L., & Susanti (2020)); (b) the dimensions of NPWP registration and tax services have a significant influence on taxpayer compliance by taxpayers in making tax payments (Prilia, S. (2021)), however, Ihsan, M. (2019) in his research stated that tax-making services Taxpayer Identification Number through the e-registration system has not been effective in its implementation both in terms of quality and quantity. The implementation of the service is still constrained in terms of registration procedures, the complexity of the application, and also the dissemination of socialization to the taxpayer community is still not appropriate.

Apart from the above, based on the author's analysis of observations in preliminary research at KPP Pratama Surabaya Wonocolo, there are several problems that arise as a result of implementing the modernization of the tax administration system for the E-Registration, namely

### **(1) Problems related to tax knowledge of taxpayers**

Enforcement of online registration is indeed a convenience in simplifying the tax administration system but this reduces the explanation of tax knowledge regarding the fulfillment of tax obligations. With the implementation of the E-Registration system, taxpayers are considered to have understood and are aware of the fulfillment of their tax rights and obligations. Things like explanations by Help Desk officers to newly registered taxpayers that were done after manual registration are no longer visible.

### **(2) Lack of Taxpayer Information regarding the implementation of the Self Assessment System in the taxation system in Indonesia**

The online registration system indirectly reduces the availability of direct information on submitting matters relating to the activities of calculating, deducting and reporting taxes, causing some taxpayers to not understand their obligations after registering an NPWP. This affects the level of taxpayer compliance, in implementing tax regulations and policies. Knowledge of tax regulations, the function of paying taxes, and the respective tax system have an important role to play in cultivating tax compliance behavior because how can taxpayers be told to comply if they don't know how tax regulations are, for example how taxpayers are told to submit SPT on time if they do not know when the SPT submission is due, what type of SPT to report, what tax obligations must be made. So that the quality of service on the registration of new taxpayers is one of the factors underlying taxpayer tax compliance.

## **RESEARCH METHOD**

This study used qualitative research methods. According to Creswell (2014) qualitative research is a method for exploring and understanding the meaning of discussing social or humanitarian problems from a number of individuals or groups of people. Furthermore Sugiyono in Zamroni et al (2019), explained that qualitative research is a research method based on the philosophy of postpositivism, used to research on natural object conditions, where researchers are the key instrument, data collection techniques are carried out by triangulation (combined), data analysis is inductive or qualitative, and the results of qualitative research emphasize meaning rather than generalization.

Creswell (2014) in his book entitled "Qualitative Inquiry And Research Design" reveals five qualitative research traditions, namely: biography, phenomenology, grounded theory, case studies and ethnography. Qualitative research in this research is used to be able to understand in depth the focus of the research in the form of service quality for making Taxpayer Identification Numbers (NPWP) through the E-Registration system at the Surabaya Pratama Tax Service Office Wonocolo. The focus of this research is the quality of the service itself, both in terms of location, programs, events or activities.

The data analysis technique used in this qualitative research is clear, namely by using qualitative analysis techniques, whereby data collection, observation, interviews and data conclusions are drawn. The model in data collection used in this study is the Miles and Huberman model. In more detail, the steps are according to theory (Huberman, 2014)

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## RESULTS AND DISCUSSION

### 1. Assessment of Service Quality

This research is a qualitative descriptive study regarding the quality of the NPWP Making Service through the E-Registration system at KPP Pratama Surabaya Wonocolo, so the researcher tries to show and describe it. The results of this study are in the form of data obtained through observation, interviews and documentation. The assessment of service quality at KPP Pratama Surabaya Wonocolo is carried out based on the theory of Fandy Tjiptono (2000), namely service quality is determined by five dimensions, namely Tangible, Reliability, Responsiveness, Assurance, and Empathy. The results and qualitative analysis on each dimension of service quality can be described with the following explanation:

#### a. Dimensions of Direct Evidence (Tangible)

To be able to realize quality public services, improvements need to be made that lead to service user satisfaction. In this study, the tangible dimension is determined from indicators, namely the appearance of employees in serving the community, the convenience of service places, the ease of service processes, and the discipline of officers. The quality of services provided is not yet optimal, in this case it is related to the tangible dimension of the E-Registration system, namely with regard to the lack of information regarding rights and obligations in registration through the E-Registration system, the existence of information or socialization related to several regulations that are not understood by the public. However, KPP Pratama Surabaya Wonocolo employees have provided a neat appearance when serving service users and making it easier for service users in the NPWP registration service process.

#### b. Dimensions of Reliability (Reliability)

Reliability is the ability of officers to provide promised services promptly and satisfy shipping companies or service users. The reliability of officers really helps service users in receiving services quickly and easily. All officers are expected to have the ability, expertise, independence, mastery and high work professionalism so that work activities can produce satisfactory forms of service without complaints and excessive impressions from service users. In this study, the reliability dimension is determined by indicators, namely the accuracy of officers in serving service users, having clear service standards, and the ability to use service tools. In practice, there are still indicators that have not worked, namely KPP Pratama Surabaya Wonocolo has not informed or provided socialization to the public or taxpayers regarding existing service standards, but KPP Pratama Surabaya Wonocolo employees have been careful in serving service users and have the ability to use service tools. good.

#### c. Dimensions of Responsiveness (Responsiveness)

The responsiveness dimension is giving a good, fast, and responsive response in receiving complaints from service users. Responsiveness to respond to service users is one of the drivers of service success. Because if the implementation of the service is based on the attitude, desire, and commitment to carry out the service well, it can create an increase in the quality of service that is getting better. Assessment of the quality of online NPWP registration services, in this dimension, uses several indicators, namely responding to each service user, the speed and accuracy of officers when carrying out services, and the response of officers when receiving complaints from service users. In the implementation of responsiveness indicators have shown good quality. KPP Pratama Surabaya Wonocolo has given a good response, providing fast and precise service, officers providing services at the right time, namely 10 - 15 minutes with a maximum completion time of 1 day, and providing a good response to any complaints from service users.

#### d. Dimensions of Guarantee (Assurance)

All forms of service require certainty or guarantees for the services provided by the service provider. The form of certainty of a service is largely determined by guarantees from officers who provide services, so that service users who receive services feel satisfied and believe that all forms of service affairs provided are completed with speed, accuracy, smoothness and quality of services provided. The assessment of service quality is measured using indicators, namely guarantees for timely service and guarantees for certainty of costs in services that have shown good quality. From several existing assessment indicators, KPP Pratama Surabaya Wonocolo can fulfill the guaranteed timeliness of service, namely 10-15 minutes in the service process and a maximum of 1 day, and there are no fees charged in the NPWP registration process.

#### e. Empathy Dimension

Every service activity requires an understanding and understanding in the togetherness of thoughts or needs on matters related to service. Services can run smoothly and have quality if all parties related to the service have a sense of empathy in each end or have the same principles for service. Empathy in a service, namely the presence of attention, seriousness, sympathy,

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understanding and involvement of parties related to the service to develop and carry out service activities in accordance with the level of understanding and understanding of each party. The party providing the service needs to have empathy to understand the problems of the party to be served. The party to be served should know the limitations and abilities of the serving officer, so that the integration between the party serving and receiving the service has the same feeling.

This means that every form of service provided to the community requires empathy for every problem faced by service users who require service. Service users who need service want a sense of concern for all forms of service management, by knowing and understanding the needs for fast service demands, understanding various forms of service change, so that the service takes place in accordance with the activities provided by service providers and those who need service. To be able to measure the dimensions of empathy, the authors based on several indicators including prioritizing the interests of service users, serving in a friendly and courteous manner, and officers not discriminating. From the assessment indicators used, there are several indicators that have been implemented and have met the expectations of service users. including prioritizing the interests of shipping companies or service users, officers serving with courtesy, officers not discriminating, and officers serving and appreciating service users.

### **2. Qualitative Analysis of the Implementation of Service Quality Analysis Assessment**

The quality of the NPWP registration service through E-Registration both as independent service users and the implementation of electronic registration at the TPT KPP Pratama Surabaya Wonocolo registration counter has basically shown fulfillment of the theoretical indicators of service quality of Tjiptono (2000) which became Based On Research from the research conducted. In addition to the use of service quality theoretical indicators from Tjiptono (2000), the discussion also deals with phenomena that were obtained when the research was conducted, such as:

- 1). The results of the Community Satisfaction Index Assessment released by the Ministry of Administrative and Bureaucratic Reform stated that KPP Pratama Surabaya Wonocolo had received a very good category with a score of 94, which involved 400 respondents in the 2022 period;
- 2). The internal data of KPP Pratama Surabaya Wonocolo based on respondents' answers at KPP Pratama Surabaya Wonocolo show that on Respondents' assessment of E-Registration the lowest score in Descriptive Statistics was 10.00 and the highest value was 25.00, and the mean obtained was 20.7449 with a standard deviation of 3.99048. The Mean value can be indicated that the answers obtained from respondents on the e-registration variable are relatively good.
- 3). Acceptance from the Private Sector mentioned in the research data grew by 171.77% and succeeded in meeting the achievement target of 91%, indicating a positive relationship with the increase in the use of electronic administration systems, in this case increasing the contribution of the NPWP registration system through E-Registration to acceptance in the private sector, this is based on qualitative reasons, that the object of registration by means of E-Registration is an Individual Taxpayer.

### **3. Inhibiting Factors and Supporting Factors**

The analysis of inhibiting factors and supporting factors in the study was based on the results of non-writing research carried out by researchers as supporting research in order not to eliminate the research focus by reading qualitative data on analysis of the quality of NPWP registration services through the E-Registration system at KPP Pratama Surabaya Wonocolo . The supporting research carried out is by conducting a SWOT analysis (strengths, weaknesses, opportunities, and threats). Head of KPP Pratama Surabaya Wonocolo regarding the criteria and level of significance in the implementation of services for NPWP registration at KPP Pratama Surabaya Wonocolo. The results of the analysis of supporting and inhibiting factors, qualitatively, can be presented as follows:

#### **1). Tangible Dimensions**

The supporting factors that exist are: a. There is support from the Central Government with uniform arrangements, and procurement of service tools in the taxpayer service room; b. Strong application / information system support from the central government, with strengthening in the field of training, improving service systems and governance of electronic file preparation and management

The inhibiting factors on this dimension are: a. Not optimal well-being of employees in conveying information to taxpayers; b. Not yet optimal implementation of best practice implementation of services from employees, due to the high quantity of work being done

#### **2). Reliability Dimension**

Supporting factors in this dimension are: a. Optimization of Information and Technology Systems in the E-Registration system that is connected to every line of DGT business processes; b. The process of integrating the management of the E-Registration system



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with the Tax Knowledge Based System was carried out, and redesigning the E-Registration system with governance of institutional capacity and services in DGT work units

The inhibiting factors on this dimension are: a. Internet System and Network Dependence; b. Limited number of human resources in E-Registration Registration Services at TPT Counters; c. Understanding Level of Taxpayers

### 3). Responsiveness Dimension

Supporting factors in this dimension are: a. Strengthening the implementation of extension services to fulfill taxation rights and obligations to taxpayers through the Tax Extension Functional; b. The existence of a supervisory system in various lines of the case management process (case management) in the service of taxpayers; c. Increasing internal and external collaboration functions through media centers and optimizing social media-based service channels.

Inhibiting factors in this dimension are: a. Collection of Evidence Based in each existing case must be done either electronically or manually; b. Completion of tiered cases adds to the longer completion time.

### 4). Assurance Dimension

Supporting factors in this dimension are: a. There are the values of the ministry of finance in the form of implementing the principles of integrity and professionalism; b. There are strict sanctions against other costs received during services that are not. While in the NPWP registration service, it is generally known that the inhibiting and supporting factors are as follows:

#### 1. Supporting Factors

##### a. As the NPWP Registration Authority

The Directorate General of Taxes has authority in determining the fulfillment of subjective and objective requirements for the tax obligations of a taxpayer, so that in this case the authority over the implementation of the E-Registration System registration is a factor that influences whether there is implementation of the policy

b. Simplification of the Modernization of the Tax System, registration as a tax subject by registering through NPWP registration can no longer only be done by coming to KPP Pratama Surabaya Wonocolo, but can be done wherever the tax subject is located. Information Systems and Tax System Modernization in terms of NPWP registration is a form of simplification of the Bureaucratic system in terms of fulfilling tax rights and obligations;

c. Support from external and internal factors, in this case synergy and collaboration between institutions in the Ministry of Finance in terms of collecting tax information and the Surabaya City Government which in this case provides space in providing counseling to the public regarding the registration of NPWP through the E-Registration system.

d. Time Efficiency, this NPWP registration service through E-Registration has one of the benefits, namely time efficiency required to complete the time. Fiskus only takes one working day to complete this service,

e. Public Awareness, Awareness of some people who are aware of taxes is one of the supporting factors for this service, if there is no public awareness this service cannot run well.

f. Consolidation of connected Business Intelligence, this supporting factor is a factor that provides support for system integration between E-Registration, E-Billing and E-Filling Systems in the Directorate General of Taxes business process line, so that easy access to information systems has the carrying capacity of carrying out NPWP registration through E-Registration System.

#### 2. Inhibiting Factors

a. Internet System and Network Dependence, the application of the NPWP registration service is an application that still depends on the existence of an internet network connection so that taxpayers and tax authorities cannot log in if they are not connected to an internet network;

b. The number of human resources, the number of tax officers, who only handle this service, is one of the inhibiting factors for the NPWP registration service by E-Registration at KPP Pratama Surabaya Wonocolo;

c. Understanding Level of Taxpayers, There is still a lack of awareness and understanding of the public, especially every individual whose income has actually exceeded the PTKP but still has not registered to become a registered taxpayer, prompting the tax authorities to conduct a re-socialization. In addition, there are still many taxpayers who do not understand how to use the internet which is also one of the inhibiting factors for tax authorities in carrying out NPWP registration services through E-Registration.

d. Not yet optimal Counseling and Outreach by KPP Pratama Surabaya Wonocolo, there is still a lack of socialization of the registration system through the E-Registration system, this is because the focus of socialization is directed at socializing rules relating to fulfilling tax rights and obligations;

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### CONCLUSION

1. The quality of NPWP registration services through E-Registration both as independent service users and implementation of electronic registration at the TPT KPP Pratama Surabaya Wonocolo registration counter has basically shown fulfillment of the theoretical indicators of service quality Tjiptono (2000) which became Based On Research from research conducted conducted;
2. There are several supporting and inhibiting factors in the implementation of the NPWP registration service through E-Registration at KPP Pratama Wonocolo in each dimension contained in Tjiptono, which in general relates to Simplification of the Modernization of the Tax System, Support for external and internal factors, Time Efficiency, Public Awareness, and Consolidation of connected Business Intelligence and Factors of Internet System and Network Dependence, Number of Human Resources, Level of Understanding of Taxpayers, and Counseling and Outreach activities by KPP Pratama Surabaya Wonocolo

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