International Journal of
Islamic Business and Management Review

Vol., No.1, 2021
e-ISSN: 2808-0939

Does Standardization of Service Tax Volunteer and Location Affect on Taxpayer Satisfaction?

[1]Deviana Sofyan, [2]Dodi Agusra, [3]Asepma Hygi Prihastuti
[1,2,3]Sekolah Tinggi Ilmu Ekonomi Persada Bunda, Pekanbaru, Indonesia
Email: [1]deviana.sofyan@gmail.com; [2]agusradodi@gmail.com; [3]asepma.hygie@gmail.com

https://doi.org/10.54099/ijibmr.v1i1.52

ARTICLE INFO

Research Paper

Article history:
Received: December 10, 2021
Revised: December 25, 2021
Accepted: December 30, 2021
Available online: December 30, 2021

Keywords: Service Standardization, Tax Volunteers, Location, Tax Center, Taxpayer, Satisfaction

ABSTRACT

This study aims to determine the effect of Tax Volunteer Service Standardization and Location on ITS Satisfaction at the STIE Persada Bunda Tax Center. The variables used in this study consisted of independent variables, namely the Tax Volunteer Service Standard (X1) and Location (X2). The Tax Volunteer Service Standard (X1) uses the standards from the DGT Regional Office, including Service Management Standards, Human Resources Standards, Facility Standards, and Supervision Standards. The dependent variable in this study is Individual Taxpayer Satisfaction (ITS) (Y). The number of samples in this study amounted to 100 respondents. The sampling technique is non random sampling. The data processing uses SPSS version 23. The results of this study indicate that partially the service standard and location variables affect ITS satisfaction. Meanwhile, simultaneously, the service standard and location variables have an effect on ITS satisfaction. Where the service and location variables have an influence on ITS

INTRODUCTION

Tax is the largest source of APBN which contributes 80% of total state revenue. The 2019 state revenue target of IDR 2,142.5 trillion consists of tax revenues of IDR 1,781 trillion, non-tax state revenues of IDR 361.1 trillion, and grant receipts of IDR 0.4 trillion, which makes taxes the largest funder of national development. (https://www.kemenkeu.go.id/, 2019). It takes awareness of taxpayers to carry out their tax obligations in order to achieve the targets set by the government(Herman, 2021).

Based on the results of Sudibyo's research (2017), it is stated that there are various tax problems experienced by MSMEs, making it difficult for MSMEs to report their taxes. The MSME taxation problems are (1) the complexity of tax regulations; (2) Low knowledge of taxation; (3) Misunderstanding regarding the benefits of paying taxes; (4) Technical tax payment; (5) Financial bookkeeping; (6) Communication with the tax authorities. With this problem, taxpayers' awareness is low in paying and reporting their taxes, even though the tax system applied in Indonesia is now a self-assessment tax system where the authority of the tax authorities is no longer dominant but only as a supervisor for the implementation of taxation, namely taxpayers play an active role in fulfilling their own tax obligations. ,(Iskamto, 2021; Iskamto & Ghazali, 2021).

Tax Center is a place of activity that is institutional in nature and is formed by universities that

functions as a center for assessment, training and socialization of taxation within universities and the community, which is carried out independently and supported by the Directorate General of Taxes (DGT).https://pajak.go.id/article/, August 15, 2018). In Indonesia, there are 336 Tax Centers or based on the ratio of Tax Centers compared to the number of universities in Indonesia, only about 9%.

There are at least four Tax Center opportunities in the tax ecosystem. First, speaking of community needs, the Tax Center can provide information on dynamic tax regulations. Second, the expansion of the tax base in the form of increasing the participation of the number of taxpayers (WP) through the inclusion of tax awareness by the Tax Center. Third, academic research conducted by the Tax Center in determining policy directions. Fourth, the Tax Center can become the hub of the taxation ecosystem in the realization of the Tridharma of higher education (https://majalahpajak.net/, December 14, 2021).

The results of Dwianika's research, Agustine (2018) state that ITS and MSMEs as respondents, where 37% strongly agree, 59% agree and 5% disagree with the satisfaction level of service levels of the Tax Center Volunteers at the Pembangunan Jaya University in helping to solve the problem of reporting ITS Annual Taxes and SMEs. In line with the results of Faisol's research (2019), in order to increase public awareness in fulfilling tax obligations, the Wiraraja University Tax Center was formed which recruits Tax Volunteers to participate in inviting and assisting the community to fulfill their obligations, especially reporting taxes, where previously they were given training on taxation. , so that tax volunteers can better understand the concept of taxation and can assist taxpayers in reporting their tax returns.

The results of Darmayasa's research (2020) state that the application of e-filling and the role of tax volunteers has a positive and significant effect on individual taxpayer compliance. This shows that tax volunteers have an important contribution and role in increasing taxpayer compliance. Likewise with the results of Yasa's research (2021) which states that the activities of assisting taxpayers by tax volunteers at KPP Pratama Singaraja, State KP2KP, Amlapura KP2KP and Undiksha Tax Center in helping to fill out individual annual SPTs are very effective. This can be seen from the satisfaction of taxpayers after getting assistance by tax volunteers because the annual SPT reporting process becomes easier, faster and tax volunteers are able to guide taxpayers in filling out their SPT.

Based on this background, it can be seen how important the role of tax volunteers in assisting tax reporting is, the researchers would like to knowing how the influence of Tax Volunteer Service Standards and Locations on ITS Satisfaction at the STIE Persada Bunda Tax Center.

LITERATURE REVIEW

TAX CENTER

Tax Center is a place of activity that is institutional in nature and is formed by universities that functions as a center for assessment, training and socialization of taxation within universities and the community, which is carried out independently and supported by the Directorate General of Taxes (DGT).https://pajak.go.id/article/, August 15, 2018). In this research, the Tax Center involved is the Tax Center of the Persada Bunda School of Economics.

TAX VOLUNTEER

The activities of tax volunteers emerged from the development of tax reform where according to the Organization for Economic Cooperation and Development (OECD, 2015) the factor of public knowledge and awareness is one of the causes of low public compliance to pay taxes. Based on these considerations, the Regional Office of the DGT established a tax volunteer program targeted at students in all universities. The Directorate General of Taxes needs a touch of campus elements who care about the fate of the nation and state to contribute and play an active role in providing knowledge and conveying public awareness to carry out their tax obligations. Tax volunteer activities can also develop student self-capacity and networks (DGT Survey, 2017). Experience while undergoing tax assistance to people who need tax assistance will be a provision to enter an increasingly competitive world of work. Students who are selected to become members of the tax volunteer will receive a

certificate issued by the Regional Office of the DGT which can be used as a certificate accompanying the diploma. In addition, tax volunteers will certainly be superior in exploring matters relating to the practice of taxation.

Tax volunteers are students whose duty is to assist the community in fulfilling their tax rights and obligations, especially assistance in filling out the Annual SPT with e-filing. Before carrying out their duties, these tax volunteers will receive training with material on tax awareness, Annual SPT, filling out SPT 1770S, 1770 SS, and 1770, Frequently Asked Questions (FAQ), soft skills on how to deal with taxpayers, and some examples. cases related to filling out the SPT. Volunteer activities that will be carried out include assistance in filling out the Annual SPT of individual taxpayers and MSMEs.

SERVICE STANDARDIZATION

Tax volunteer activities carried out at universities that are partners of the DGT Regional Office will be coordinated by several lecturers. The coordinator is responsible for all tax volunteer activities carried out at the university. Standardization is needed as a trigger for independent and sustainable tax volunteer activities. In addition, standardization is needed to avoid gaps in taxpayer satisfaction with the management of tax volunteer activities between one location and another. So there will be no difference in service standards provided by tax volunteers wherever they are located.

The segmentation of tax volunteer officers consists of:

1. Supervisory officers, namely tax volunteers in charge of supervising management and assisting other tax volunteers.
2. Assistant officers, namely tax volunteers who are in charge of carrying out assistance activities.
3. Registration officers, namely tax volunteers in charge of carrying out registration activities for taxpayers who come.
4. Supporting officers, namely tax volunteers who are tasked with carrying out supporting functions, such as making emails for taxpayers who do not have emails, publishing activities to social media, and others.

Management Standards consist of:

1. Service Management Standards, which consist of:
   a) Service management standards at the Tax Service Office (KPP), where the service management standards at the KPP follow the standard procedures applicable to the KPP based on the determination of the Head of the KPP.
   b) Service management standards outside the KPP office, which include:
      a. Service Hours Setting Standard.
      b. Queue System Setting Standard.
      c. Service Standards During an Emergency.
2. Human Resources Standards, namely HR regulation standards, consist of supervisory officers (10%), assistant officers (60%), registration officers (20%) and support officers (10%). Human Resources Standards, including:
   a) Tax Volunteer HR requirements standards.
3. Supervision Management Standards, including:
   a) Supervision Officer Fulfillment.
   b) Reliable activity coordinator.

   The standard of supervision offered by the Regional Office of DJP Riau is to meet the expectations of the people who want reliable officers, and can consult with competent people.(Efdison, 2021; Iskamto, Ghazali, & Afthanorhan, 2021; Saputri, Miswardi, & Nasfi, 2021).

LOCATION

The area used during the implementation of volunteer services affects the taxpayer in determining the place he will go to fill out his tax return. Lupyoadi defines location as a decision made regarding where the operation and its staff will be located.

There are several components in the selection of locations that become alternative choices for taxpayers, including strategic locations (easy to reach), in the area around shopping centers, near residential areas, safe and comfortable for ITSs, supporting facilities such as parking lots, and other factors. Considerations in site selection include:

a. Access is a location that is easily accessible by public transportation.
b. Visibility is a location or place that can be seen clearly from a normal distance.
c. Traffic.
d. Parking facilities, a large, comfortable and safe parking lot for vehicles.
e. Expansion is the availability of a large enough space if there is an expansion.
f. The environment is the surrounding area that supports the services offered.

SATISFACTION

Satisfaction is the level of a person's feelings after comparing the performance (results) he feels with his expectations (Kotler Keller: 2012, Iskamto, 2017; Iskamto, Karim, Sukono, & Bon, 2020). The level of one's feelings can be pleasant or unpleasant where satisfaction is a reflection of one's feelings for what he feels. Job satisfaction is an emotional attitude that is pleasant and loves his job(Afthanorhan, Awang, Rashid, Foziah, & Ghazali, 2019; AL-Mhasnah, Salleh, Afthanorhan, & Ghazali, 2018; Iskamto & Risman, 2018). People who get job satisfaction usually tend to work more effectively than those who get less job satisfaction(Alhempi, Sudirman, & Supeno, 2021; Herman, 2021; Sukriani, 2021).

Individual Taxpayer (IT)

Taxpayers are divided into two groups, namely Individual Taxpayers (IT) and Corporate Taxpayers (WPB). Based on the place of residence, individual taxpayers are divided into two, namely:

1) ITS as Domestic Tax Subject. According to the Income Tax Law (PPh) Number 36 of 2008, ITS as a domestic tax subject is an individual who resides in Indonesia, an individual who is in Indonesia for more than 183 days within a period of 12 months, and an individual who in a tax year is in Indonesia and intends to reside in Indonesia.
2) ITS as Foreign Tax Subject. According to the Income Tax Law (PPh) Number 36 of 2008, ITS as a foreign tax subject is an individual who does not live in Indonesia, or an individual who does not stay in Indonesia for more than 183 days within a period of 12 months who runs a business or conducts business activities. the activities of the permanent establishment in Indonesia and an individual who does not reside in Indonesia, or an individual who does not stay in Indonesia for more than 183 days within a 12-month period who earns income from Indonesia (not from running a business or activities of a permanent establishment).

METHOD

The method used in this study is a quantitative research method with primary data obtained from distributing questionnaires to individual taxpayers who use the Tax Volunteer assistance service at the STIE Persada Bunda Tax Center. The number of samples is 100 respondents with random sampling technique (random sampling) regardless of the strata that exist in the population (Sugiyono, 2016: 82).

The variables used in this study consisted of independent variables, namely the Tax Volunteer Service Standard (X1) and Location (X2). The Tax Volunteer Service Standard (X1) uses the standards from the DGT Regional Office, including Service Management Standards, Human

Resources Standards, Facility Standards, and Supervision Standards. The dependent variable in this study is Individual Taxpayer Satisfaction (Y).

RESULT AND DISCUSSION

Based on the results of the questionnaire distributed to 100 Individual Taxpayers (ITS) as respondents who used the assistance of Tax Volunteers at the STIE Persada Bunda Tax Center, the following results were obtained:

Validity test

The validity test is useful for assessing the validity of the instrument used in research so that the data collection instrument has a high level of accuracy. The validity test was carried out by using SPSS 20 with the provision that if the value of rcount > rtable, it means that the empirical data of the research variable is valid.

Table. 1 Service Standard Variable Validation Results

Indicator	r count	r table	Description
X11	0.841	0.2108	Valid
X12	0.806	0.2108	Valid
X13	0.838	0.2108	Valid
X14	0.685	0.2108	Valid
X15	0.813	0.2108	Valid
X16	0.793	0.2108	Valid
X17	0.806	0.2108	Valid
X18	0.685	0.2108	Valid
X19	0.820	0.2108	Valid
X110	0.847	0.2108	Valid
X111	0.785	0.2108	Valid
X112	0.859	0.2108	Valid
X113	0.787	0.2108	Valid
X114	0.788	0.2108	Valid
X115	0.717	0.2108	Valid
X116	0.809	0.2108	Valid
X117	0.759	0.2108	Valid
X118	0.757	0.2108	Valid
X119	0.591	0.2108	Valid
X120	0.696	0.2108	Valid

Source: Processed Data, 2020

Table. 2 Location Variable Validation Results

Indicator	r count	r table	Description
X21	0.774	0.2108	Valid
X22	0.822	0.2108	Valid
X23	0.693	0.2108	Valid
X24	0.815	0.2108	Valid
X25	0.774	0.2108	Valid
X26	0.689	0.2108	Valid
X27	0.713	0.2108	Valid
X28	0.827	0.2108	Valid

X29	0.863	0.2108	Valid
X210	0.842	0.2108	Valid
X211	0.811	0.2108	Valid
X212	0.857	0.2108	Valid
X213	0.811	0.2108	Valid
X214	0.889	0.2108	Valid
X215	0.839	0.2108	Valid
X216	0.831	0.2108	Valid
X217	0.713	0.2108	Valid
X218	0.803	0.2108	Valid
X219	0.819	0.2108	Valid
X220	0.794	0.2108	Valid

Source: Processed Data, 2020

Table. 3 Results of Validation of ITS Satisfaction Variables

Indicator	r count	r table	Description
Y1	0,826	0.2108	Valid
Y2	0.782	0.2108	Valid
Y3	0.847	0.2108	Valid
Y4	0.737	0.2108	Valid
Y5	0.765	0.2108	Valid
Y6	0.722	0.2108	Valid
Y7	0.707	0.2108	Valid
Y8	0.786	0.2108	Valid
Y9	0.758	0.2108	Valid
Y10	0.839	0.2108	Valid
Y11	0.782	0.2108	Valid
Y12	0.365	0.2108	Valid
Y13	0.565	0.2108	Valid
Y14	0.802	0.2108	Valid
Y15	0.575	0.2108	Valid

Source: Processed Data, 2020

Reliability Test

For reliability testing, the author will look at the Cronbach alpha value. If the alpha value is greater than 0.60 then the data used in this study is reliable. The results of the reliability test on the 3 research instruments can be seen in table 4 below.

Table. 4 Reliability Test Results

Variable	*Cronbach's Alpha*	Reliability Limit	Description
Service standard	0.964	0.600	Reliable
Location	0.974	0.600	Reliable
ITS Satisfaction	0.924	0.600	Reliable

Source: Processed Data, 2020

Normality test

The normality test of the data is carried out on the regression model to be tested by looking at the One-sample komlogorov-Smirnov test table. If the value of Asymp.Sig. (2-tailed) > 0.05 then the data has met the assumption of normality. On the other hand, if the data is < 0.05 then the data does

not meet the assumption of normality. The normality of the probability plot in this study is shown in table 5 below:

Table. 5 Data Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters, b	mean	,0000000
	Std. Deviation	5.46464425
Most Extreme Differences	Absolute	,141
	Positive	,082
	negative	-,141
Kolmogorov-Smirnov Z		1.315
asymp. Sig. (2-tailed)		,063

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Processed Data Results, 2020

Based on table 5, it is known that the P-value, namely Asymp.Sig (2-tailed) is 0.063 > 0.05 so it can be concluded that the residuals have met the normal distribution assumption.

Multicollinearity Test

Multicollinearity arises as a result of a causal relationship between two or more independent variables, the fact that two or more explanatory variables are jointly influenced by a third variable that is outside the model. To detect the presence of multicollinearity. Multicollinearity testing is seen from the amount of VIF (Variant Inflation Factor) and tolerance. Tolerance measures the selected independent variable which is not explained by other independent variables. So a low tolerance value is the same as a high VIF value (because VIF = 1/tolerance). The cutoff value commonly used to indicate the presence of multicollinearity is the tolerance value > 0.01 or equal to the VIF value < 10.

Table 6. Multicollinearity Test Analysis Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,559	,445		1.033	,305		
	X1	507	,117	,581	4,317	,000	,182	5,494
	X2	225	,105	,288	2,139	0.035	,182	5,494

a. Dependent Variable: Y Satisfaction ITS

Source: SPSS Processed Data, 2020

Based on table 6 above, it is known that the tolerance result is 0.182 > 0.1 or the same as the VIF value of 5.494 < 10 indicating the absence of multicollinearity.

Heteroscedasticity Test

Ghozali (2012: 139) states that the heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation residual to another observation. If the variance of the residual from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity.

Table 7. Results of Heteroscedasticity Analysis

			X1	X2	Unstandardized Residual
Spearman's rho	X1 service standardization	Correlation Coefficient	1,000	.891**	,134
		Sig. (2-tailed)		,000	,216
		N	100	100	100
	X2 location	Correlation Coefficient	.891**	1,000	,096
		Sig. (2-tailed)	,000		,376
		N	100	100	100
	Unstandardized Residual	Correlation Coefficient	,134	,096	1,000
		Sig. (2-tailed)	,216	,376	
		N	100	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Processed Data, 2020

Based on Table 7, it is known that the significance value (Sig.) for the Service Standardization variable (X1) is 0.216 for the Location variable (X2) is 0.376. Because the significance value of the two independent variables is greater than 0.05, it can be concluded that there is no heteroscedasticity symptom in this study.

Multiple Linear Regression Analysis

To determine the effect of independent variables on ITS satisfaction, hypothesis testing was carried out using several statistical analyzes. Based on the results of calculations using SPSS, the following data were obtained:

Table 8. Multiple Linear Regression Results

Model		Unstandardized Coefficient		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,559	3,445		1.033	,305
	X1 Service Standards	,507	,117	,581	4,317	,000
	X2 Location	,225	,105	,288	2,139	0.035

a. Dependent Variable: Y Satisfaction ITS

Source: SPSS Processed Data, 2020

Based on the results of data processing, it will be possible to obtain a multiple linear regression equation model as follows: Y = 3.559 + 0.507X1 + 0.225X2 + e. From the above equation it can be explained as follows: Constant value (a) is 3.559. This means that if the independent variable is assumed to be zero (0), then the value of the ITS satisfaction constant is 3.559 units. The value of the regression coefficient for the Service Standardization variable (X1) is 0.507, meaning that if the

service standardization (X1) increases by 1 unit, then the ITS Satisfaction (Y) will increase by 0.507 assuming the Lokai variable (X2) is constant or fixed. The value of the regression coefficient for the Location variable (X2) is 0.225, meaning that if the location (X2) increases by 1 unit, then the ITS Satisfaction (Y) will increase by 0,

t test

Based on the results of calculations using the SPSS program, it is obtained that the value of t is calculated partially with each of the independent variables studied.

Table 9. t test results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,559	3,445		1.033	,305
	X1 service standardization	,507	,117	,581	4,317	,000
	X2 location	,225	,105	,288	2,139	0.035

a. Dependent Variable: Y_satisfaction_ITS

Source: SPSS Processed Data, 2020

Based on table 9, it can be seen: Service Standardization Variable (X1) tcount 4.317 > ttable 1.98861 with a significance value of 0.000 <0.05 then the hypothesis ho is rejected and the hypothesis ha is accepted and it can be seen that the service variable has a partial effect on the ITS satisfaction variable. . Lokai variable (X2) tcount 2.139 > ttable 1.98861 with a significance value of 0.035 <0.05, then the hypothesis ho is rejected and the hypothesis ha is accepted and it can be seen that the location variable has a partial effect on the ITS satisfaction variable.

F Uji test

The F statistic test basically shows whether all independent variables or independent variables included in the model have a joint influence on the dependent variable or the dependent variable (Ghozali, 2012: 98).

Table 10. F/ANOVAa . Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6705.586	2	3352,793	109,664	.000b
	Residual	2568,161	84	30,573		
	Total	9273.747	86			

a. Dependent Variable: Y_satisfaction_ITS

b. Predictors: (Constant), X2_location, X1_standardization_service

Source: SPSS Processed Data, 2020

Based on table 10, it can be seen that the Fcount value of the Service Standardization Variable (X1) and Location (X2) is Fcount 109.664 > Ftable 3.11 with a significance value of 0.000 <0.05 then the hypothesis ho is rejected and the hypothesis ha is accepted and it can be seen that the Standard variable Service and Location have a simultaneous effect on ITS Satisfaction.

Coefficient of Determination

To determine the contribution of the independent variable Service Standardization (X1), Location (X2) to the dependent variable of ITS satisfaction (Y), seen from the coefficient of determination (Adjusted R Square). The following are the results of data processing using SPSS which can measure the level of research contribution, namely as follows:

Table 11. Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850a	,723	,716	5.529

a. Predictors: (Constant), x2_location, x1_ service standardization

Source: SPSS Processed Data, 2020

Based on table 11, the Adjusted R Square value of 0.716 means that the Service and Location variable simultaneously contributes to the influence of the Y variable by 71.6%, the remaining 28.4% is influenced by other variables not observed in this study.

CONCLUSION

The tax volunteer activity carried out by the Riau Regional Tax Office in collaboration with the STIE Persada Bunda Pekanbaru Tax Center is a real step for the government in an effort to maximize state revenue from the tax sector. The government through the DGT Regional Office always tries to provide excellent service to tax-abiding taxpayers. One of the tangible manifestations is by launching an E-Filling tax application. In addition, DGT also applies tax service standards for its taxpayers. The standard of service management provided by the DGT and implemented by tax volunteers, in this case the STIE Persada Bunda Tax Center, received a positive response from taxpayers who reported their annual tax returns at the STIE Persada Bunda Tax Center. In its implementation, the standard setting of facilities became an obstacle in the initial implementation of the tax volunteer program which was carried out at the STIE Persada Bunda Tax Center. It can be concluded that partially the service standard and location variables affect ITS satisfaction which can be seen from the t-test results, where the t-count value is greater than t-table. Meanwhile, the service standard and location variables simultaneously (simultaneously) have an effect on ITS satisfaction, which can be seen from the results of the F test, where the calculated F value is greater than the F table. Simultaneously, the service and location variables contributed to the influence of variable Y by 71.6%, the remaining 28.4% was influenced by other variables not observed in this study. SUGGESTION,

REFERENCE

Agus, Sartono. 2008. Financial Management Theory and Applications Fourth Edition. Yogyakarta: BPFE

Afthanorhan, A., Awang, Z., Rashid, N., Foziah, H., & Ghazali, P. L. (2019). Assessing the effects of service quality on customer satisfaction. Management Science Letters, 13–24. https://doi.org/10.5267/j.msl.2018.11.004

Alhempi, R. R., Sudirman, & Supeno, B. (2021). Effect of Training and Motivation on Employees Performance of The Environment and Forestry Department of Riau Province. Husnayain Business Review, 1(1), 60–68. https://doi.org/10.54099/hbr.v1i1.8

AL-Mhasnah, A. M., Salleh, F., Afthanorhan, A., & Ghazali, P. L. (2018). The relationship between services quality and customer satisfaction among Jordanian healthcare sector. Management Science Letters, 1413–1420. https://doi.org/10.5267/j.msl.2018.10.003

Darmayasa, I Nyoman, Bagus Putra Wibawa, Ketut Nurhayanti. (2020). *E-Filling Dan Relawan Pajak Dalam Meningkatkan Kepatuhan Wajib Pajak Orang Pribadi*. Jurnal Kajian Akuntansi, Vol. 4 No. 2 2020, 208 -227

Direktorat Jendral Pajak. (2017). *Surat dan Modul Relawan Pajak*

Dwianika, Agustine, Fitriyah Nurhidayah, dan Novita Nurul Aziza. (2018). *Relawan Pajak: Tidak Hanya Sekedar Mengerti Pajak (Motivasi Layanan Dan Implikasinya Pada Kepuasan ITS/UMKM*. SEMBADHA 2018 (Seminar Hasil Pengabdian Kepada Masyarakat).

Efdison, Z. (2021). Internal Marketing Analysis and Service Quality on Student Satisfaction as Consumers. ADPEBI International Journal of Business and Social Science, 1(1), 77–83. https://doi.org/10.54099/aijbs.v1i1.29

Faisol, Moh., Isnani Yuli Andini. (2019). *Intensifikasi Pengetahuan Pajak Pada Relawan Pajak*. Jurnal Abdiraja, Volume 2, Nomor 2, September 2019.

Ghozali, Imam. (2012). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro

Hasibuan, Malayu Sp. (2012). *Manajemen SDM*. Edisi Revisi, Cetakan Ke Tigabelas. Jakarta : Bumi Aksara.

Hasibuan, Malayu, SP. (2013). *Manajemen Sumber Daya Manusia*. Yogyakarta: STIE YKPN

Herman, H. (2021). Impact of Inflation and City Minimum Wages on Human Development Index in Indonesia. Husnayain Business Review, 1(1), 78–86. https://doi.org/10.54099/hbr.v1i1.5

Iskamto, D. & Risman. (2018). Pengaruh Kualitas Pelayanan Terhadap Kepuasan Nasabah di Badan Usaha Milik Desa (BUMDES). Eko Dan Bisnis (Riau Economics and Business Review), 9(3).

Iskamto, D. (2017). Analisis Customer Satisfaction Alfa Mart Kalisari Jakarta. Jurnal Ekonomi Bisnis, 8(1), 13.

Iskamto, D. (2021). Investigation of Purchase Decisions Based on Product Features offered. ADPEBI International Journal of Business and Social Science, 1(1), 1–9. https://doi.org/10.54099/aijbs.v1i1.1

Iskamto, D., Karim, K., Sukono, & Bon, T. (2020). Impact of Employee Satisfaction on Work Discipline in Government Office in Indonesia. The International Conference on Industrial Engineering and Operations Management, 13. Detroit, MI, USA,: IEOM Society International.

Kotler, P. & Keller, K.L. (2012). *Manajemen Pemasaran Jilid I Edisi ke 12*. Jakarta: Erlangga.
Lupiyoadi, Rambat. (2001). *Manajemen Pemasaran Jasa, Teori dan Praktek*. Jakarta: Salemba Empat.

Mardiasmo. (2009). *Perpajakan, Edisi Revisi 2009*. Yogyakarta: Penerbit Andi

Saputri, D., Miswardi, & Nasfi, N. (2021). The Economic Impact of Murabahah Financing On PT. PNM Mekar Syariah In Increasing The Welfare Of Pre-Prospered Women. ADPEBI International Journal of Business and Social Science, 1(1), 10–17. https://doi.org/10.54099/aijbs.v1i1.38

Sudibyo, Yudha Aryo, Ratno Purnomo, dan Icuk Rangga Bawono. (2017). *Model Optimalisasi Peran Tax Centre Unsoed Sebagai Konsultan Pajak Untuk Usaha Kecil Mikro Dan Menengah.* Prosiding Seminar Nasional dan Call for Papers "Pengembangan Sumber Daya Perdesaan dan Kearifan Lokal Berkelanjutan VII", 17-18 November 2017, Purwokerto.

Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta

Sukriani, N. (2021). Impact of Knowledge, Skills, and Abilities on Business Performance of Women Home-based Businesses in Indonesia. Husnayain Business Review, 1(1), 10 pages-10 pages. https://doi.org/10.54099/hbr.v1i1.14

Tjiptono, Fandy. (2008). *Strategi Pemasaran, Edisi Ketiga*. Yogyakarta: Andi.

Undang Undang Nomor 36 Tahun 2008 tentang Pajak Penghasilan (PPh)

Yasa, I Nyoman Putra, Ni Made Ayu Sri Putri Artini, Luh Melly Astari, dan Ni Putu Purnama Sari. (2021). *Mengungkap Persepsi Wajib Pajak Atas Pendampingan Relawan Pajak.* Jurnal Akuntansi Bisnis, Vol.14 (No.1) : Hal. 73-81.

