

Islamic Service Ethics and Organizational Culture on Service Quality and Taxpayer Satisfaction

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Abstract

The purpose of this study is to analyze Islamic Service Ethics and Organizational Culture on Service Quality and Taxpayer Satisfaction at the Office of the Wajo Samsat Revenue Technical Implementation Unit. This study uses a quantitative approach (Quantitative approach), performs data analysis procedures with statistical equipment and aims to test hypotheses. Between one variable and another or how a variable affects other variables through hypothesis testing. This data is directly obtained from field research through direct observation of the object to be studied through data collection techniques in the form of interviews, questionnaires, and observations. In this study, the population selected were all 4-wheeled vehicle taxpayers in Samsat, Wajo district. Based on the data that has been collected and hypothesis testing with Smartpls. The results showed that Islamic service ethics had a positive and significant effect on service quality. Organizational culture has a negative and significant effect on service quality. Islamic service ethics have a positive and significant effect on taxpayer satisfaction. Organizational culture has a negative and significant effect on taxpayer satisfaction. Service quality has a positive and significant effect on taxpayer satisfaction. Islamic service ethics have a positive and significant effect on taxpayer satisfaction through service quality. Organizational culture has a negative and significant effect on taxpayer satisfaction through service quality.

Keywords: Islamic Service Ethics, Service Quality, Organizational Culture, Taxpayer Satisfaction.

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Introduction

In research on tax behavior, a concept is known as a psychological contract. This concept occurs in the relationship between citizens as taxpayers and the state as a provider of public

services (Kartika et al., 2020; Saqib et al., 2016). However, it cannot be denied that the welfare of the state includes the culture of organizing, programs and activities of tax administration which is manifested in the application of a tax administration system that has special characteristics according to Famiyeh et al. (2018), one of which is organizational culture. The practice of providing services in Indonesia today is still a problem that has not been resolved by the government and is still full of uncertainty about the cost, timing, and method of service. Service times and costs are never clear to service users. This happens because service procedures never regulate the obligations of service providers and the rights of citizens as users. Procedures tend to only regulate the obligations of citizens when dealing with service units. It is proven by the number of public complaints regarding the quality provided by good apparatus in government management so that it will have an impact on a higher quality government, better able to carry out public service functions. Public service is the government's responsibility for every activity aimed at the public or community interest. Community satisfaction in public services will be fulfilled when what is provided by employees is in accordance with what they have hoped for so far. Where the service contains three main elements, namely the cost is relatively cheap, the time to work is relatively faster and the quality provided is relatively better.

One-stop administration system (SAMSAT) is one of the local government agencies in charge of providing public services in the form of goods and services directly to the community. The establishment of SAMSAT is intended to expedite, simplify, and accelerate tax services to the public. Samsat is an integrated system of cooperation between the Indonesian National Police, provincial offices, and PT. Jasa Raharja with services with various kinds of motor vehicle tax management services. The types of motorized tax management include services for issuing STNK (motor vehicle certificate), motor vehicle trial certificates and motor vehicle tax collection (PKB), motor vehicle transfer fees (BBNKB) and mandatory donations to road traffic accident funds (SWDKLLJ). Samsat can be likened to a branch of the bureaucracy that is during the bureaucracy and the community. In its position in the community, Samsat must provide satisfactory services to the community as service users, both goods and services. SAMSAT as one of the government bureaucracies that provides tax services to the public is also not spared from various problems related to the implementation of public services such as public demands for service improvements in terms of completeness of vehicles both physical and administrative which are easy and fast due to the increasingly high mobility of people in passing. Traffic and there are still long queues when making tax payments at tax service offices, managing vehicle registration, and driving licenses at Samsat and other organizations. In addition, the problem of Samsat's working service time coincides with the community's working time. Often people must leave their activities or ask for permission not to enter to pay their vehicle tax. If the services provided are not on time, the community must spend more time taking care of their motor vehicle tax.

This very high uncertainty encourages residents to pay extortion (illegal levies) to officers so that service certainty can be obtained immediately and can also encourage residents to choose to use service bureaus to complete their services rather than complete them themselves. Seeing how complex the problems that occur in the practice of service delivery are, efforts to apply public service ethics in Indonesia require a thorough understanding and socialization and touch all dimensions of problems faced by the service bureaucracy. Ethical aspects are fundamental things that must always be considered, such as working well, based on faith and piety, being

honest and trustworthy, having a strong pay compatibility, not cheating, not robbing, not ignoring something, not being arbitrary (proportional), expert and professional, and do not do things that are against Allah's law or Islamic law (Al-Quran and Hadith) (Javed et al., 2020; Khalid et al., 2017). The quality of public services is not only the responsibility of the central government but is a shared responsibility. The central government, regional governments as well as state-owned companies have direct responsibilities in providing public services (Ahmed Zebal & M. Saber, 2014; Saqib et al., 2016). When talking about the quality of public services, there are factors that affect the quality of service of a government bureaucracy, both internal to the organization, such as discretionary authority, attitudes that are oriented towards organizational culture, organizational ethics, intensive systems, and the spirit of cooperation. Likewise with external factors, namely political culture, political dynamics and developments, local conflict management, socio-economic conditions and control carried out by the community and non-governmental organizations (Graham & Guyer, 2000; Lin et al., 2021). Three major problems, namely service discrimination, lack of service certainty and the low level of community satisfaction with public services. This problem is still a very difficult thing to solve, and the fact is that public services in Indonesia are more or less of poor quality. One of the reasons is the organizational culture in Indonesia which still adopts Javanese culture, which is hierarchical, closed, centralized, and has values to place leaders as parties who must be respected (Ferine et al., 2021; Napitupulu, 2018). Besides being very thick with a culture where public services provide services based on close relationships. Various complaints and public dissatisfaction with the quality of public services indicate the urgency of a hope for changes in the performance of government employees in a better direction. To support this change, it is necessary to have a standard reference imposed by an organization or company. The standard reference is organizational culture that systematically guides employees to increase their work commitment to the organization or company.

Organizational culture can function as a demand that binds its members because it can be formally formulated in various organizational rules and regulations, so that individuals within the organization will be indirectly related so that they can form attitudes and behaviors that are in accordance with the vision, mission, and organizational strategy (Alpkan et al., 2012; Poon & Law, 2020). To improve a good work culture it takes years to change it, so it is necessary to make improvements starting from the attitude and behavior of the leader then followed by his subordinates, the formation of a work culture begins with the level of awareness of the leader or appointed official where the magnitude of the relationship between leaders with their subordinates so that it will lead to a separate way what is carried out in the work unit or organization. A state agency that has a good work culture can be seen and observed by the public who receive public services. This can also be seen at the Office of the Integrated Service Unit (UPT) of the South Medan Samsat. UPT Samsat Medan Selatan is a representative of Government Institutions engaged in providing services to the public, namely in the form of motor vehicle ownership management services to the public. People's views on the quality of service at the UPT Samsat Medan Selatan Office vary, but in general the quality of service provided is sufficient to satisfy the community. This can be seen from the achievements achieved by this state-owned agency by being nominated for the TOP 2014 Public Service Innovations in Indonesia. The innovation of public services here is the provision of a Customer Service Information Desk in front of the Samsat entrance to make it easier for taxpayers to get

clear information about the process of obtaining STNK and BBN-KB, providing a motor vehicle tax information simulator machine, and so on.

As a public service, UPT Samsat, Wajo Regency, South Sulawesi, should provide quality services to the community. Quality services are not only beneficial to the community but also beneficial to the image of the government apparatus itself. Quality service is also related to the organizational culture adopted by the members of the organization. Kashif et al. (2015) conducted a study entitled "organizational culture as a source of high reliability." The research was conducted on 10 banking service companies in California. The variables studied include organizational culture adapted from Schein, which is associated with company performance, in this case the reliability of banking service companies. The results of his research show that a strong organizational culture can make an organization more reliable. In other words, the stronger the formation of organizational culture in the company will affect its performance, namely producing quality products or services. Meanwhile, the research conducted by Buldan et al. (2021) with the research title "The Influence of Organizational Culture on the Quality of Public Services (Study on STNK Services at the Joint Office of Samsat Pematang Siantar)". The indicators studied were togetherness, the role of leaders, and intensity for organizational culture variables. As for the variables of public service quality, the indicators are ease of access, credibility, courtesy, responsiveness, competence. The results shown in this study are the influence of organizational culture on the quality of public services. With 73.96% presentation of the influence of public organizational culture on the quality of public services at the Pematang Siantar Samsat Joint Office. Service quality is closely related to customer satisfaction according to a simple definition as a condition where the needs, desires and expectations of customers can be met through the services consumed. The Islamic concept teaches that in providing services from businesses that are run, whether in the form of goods or services, do not give bad or unqualified ones, but provide quality ones to others. Today's means of transportation is one aspect that is needed by the community. The increasing number of road facilities built by the government causes the public's desire to own a motorized vehicle to be higher. In addition, the ease of credit from a trade partnership for ownership of motorized vehicles also influences people to own motorized vehicles. Thus, the tax burden that will be borne by the owner of the motorized vehicle is getting bigger and will also make a big contribution to regional cash receipts (Ichsan & Karim, 2021; Amartani et al., 2020). Therefore, the PKB sector revenue needs optimization through various efforts that can increase the amount of income from this sector, one of which is by increasing the satisfaction of motorized vehicle taxpayers (WP) through the provision of excellent services in accordance with sharia. In carrying out its duties as a public service, the tax service office has direct services to the community, namely to taxpayers who have obligations to the state.

Stewardship theory is a theory coined by Donaldson and Davis in 1961 by Donaldson & Davis (1991), this theory describes a situation where managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization, so this theory has psychological and sociological basis that has been designed where executives as stewards are motivated to act according to the wishes of the principal, besides that Steward behavior will not leave the organization because Steward is trying to achieve his organizational goals (Lorino, 2008; McCormack et al., 2014; Poon & Law, 2020). This theory is designed for researchers to examine situations where executives in companies as servants can be motivated to

act in the best way for their principals. Agostino & Ruberto, (2021); Charbel et al. (2013) state that stewardship theory is built on philosophical assumptions about human nature, that humans are essentially trustworthy, able to act responsibly, have integrity and honesty towards other parties. This theory also assumes a strong relationship between satisfaction and organizational success. This illustrates the utility maximization of the principal and management groups. Maximizing the utility of this group will ultimately maximize the interests of individuals in the organizational group. Stewardship theory can be applied to accounting research for public sector organizations such as government organizations (Charbel et al., 2013) and other non-profits Agostino & Ruberto (2021) which from the beginning in its development, accounting for public sector organizations has been prepared to meet the information needs for the relationship between stewards and principals. From this theory, it shows the existence of the government as a steward to manage the organization for the success of the organization to carry out its responsibilities. So, the steward applies an Islamic perspective of service ethics as the basis for providing satisfaction and service quality (principal).

In public services, there are 2 things that need to be considered as an approach tool related to ethics, namely "the teleological approach and the deontological approach." The teleological approach is based on the understanding that what is good and what is bad or what should be done by public officials is based on the value of benefits that will be obtained or generated, namely good or bad seen from the consequences of decisions or actions taken comprehensively. Review according to Islam in this case as the Word of God in QS. At-Taubah/ 09: 105.

"And Say: Work you, then Allah and His Messenger and the believers will see your work, and you will be returned to (Allah) who knows the unseen and the real, then He will tell you what you have done." (Ministry of Religion of the Republic of Indonesia, 2006: 203)

In the context of public services, this approach is measured among others from the achievement of the targets of public policies such as economic growth, health services, Opportunities to attend education, quality of service, fulfillment of public choices or the realization of the organization. This approach boils down to how to develop the good for the officials themselves and use values or seek the best for the public. The deontological approach is based on moral principles that must be upheld because of the truth that is in him and is not related to the consequences or consequences of decisions or actions that have been taken. This approach is based on and grounded in binding moral values. In the empirical world, incorporating moral values in public service management is not easy, because it is related to efforts to change the mindset of bureaucrats who have imbued themselves as bureaucratic officials (Bhuian et al., 2018). However, this does not mean it is impossible and it really depends on the officials themselves. In making policies, it is hoped that they always prioritize the moral aspect so that these policies can become character and have a positive impact on society. If this has been institutionalized in officials, then it is likely that they will not do something that can harm the state, such as corruption, collusion, and nepotism. Public services held by the government so far have often ignored and disappointed the people (Pierce & Gmoser-Daskalakis, 2021). Conceptually, people are disappointed in the bureaucracy, because they are not properly positioned as customers who deserve services, even though they feel they have paid the

bureaucrats either through taxes or others.

But the bureaucrats are less concerned about the needs and interests of citizens. To get a simple service, they are often faced with a convoluted process and even a long queue and even takes a long time to get a service. More than that, the community in receiving services must pay a facilitation fee so that it can be completed quickly. Likewise, employees prefer to read newspapers rather than serve, a view that can be found daily, resulting in a negative stigma attached to the public apparatus (civil servants). "That dealing with the bureaucracy means dealing with complicated, non-transparent, time-consuming and possibly annoying procedures due to his arrogant and indifferent attitude." Ethics is etymologically derived from the Greek, *ethos* which means attitude, personality, character, and belief in something. Then from this word was born the word *ethic* or *ethics* which has a broad meaning of guidelines, morals and behavior which includes a complex process of determining what a person should do in certain situations, the process includes the balance of the inside and the outside which is characterized by the condition of the unit. from the experience and learning of everyone as stated by Fehr et al. (2021); Liu et al. (2021). So, ethics is a systematic effort by using ratios to interpret individual and social moral experience so that it can establish rules to control human behavior and weighty values to be targeted in life.

Organizational Culture has been an important concept in understanding human societies and groups for a long time. Culture in the anthropological and historical sense is the essence of different groups and societies regarding the views of their members who interact with outsiders and how they accomplish what they do (Famiyeh et al., 2018). Organizational culture is a system of spreading beliefs and values that develops within an organization and directs the behavior of its members. Organizational culture can be the main instrument of competitive advantage if the organizational culture supports the organization's strategy (Kashif et al., 2015). Lari (2021) defines organizational culture as a system of shared meaning held by members that distinguishes the organization from other organizations. Swanson et al. (2020) defines organizational culture as a pattern of basic assumptions discovered or developed by a group of people as they learn to solve problems, adapt to the external environment, and integrate with the internal environment. While Griese et al. (2012) defines organizational culture as a learned pattern of beliefs, values, and ways of dealing with experiences that have been developed throughout the history of the organization which manifests in material arrangements and organizational behavior.

One of the determining factors for the level of customer satisfaction in the service industry is service quality. Service quality focuses on efforts to fulfill customer needs and desires, as well as the provision of delivery to balance customer expectations (Amoako et al., 2021). Service quality is very important in retaining customers for a long time. Customer satisfaction will provide many benefits for the company and the higher level of customer satisfaction will result in greater customer loyalty. If the services provided do not match expectations, the customer will be disappointed, otherwise satisfied customers tend to be loyal to the service and very satisfied customers will spread positive word of mouth and become a running advertisement for an agency. Therefore, the tax apparatus must immediately begin to improve the quality of services (services) provided to taxpayers because this factor will determine the attractiveness of the public as taxpayers to choose to pay their taxes directly and not to use the services of intermediaries, especially brokers, to complete their tax affairs. According to Al-

Dmour et al. (2019); Benjarongrat & Neal (2017); Sikdar & Makkad (2015) for the service to satisfy the person or group of people being served, the officer must meet four main requirements. The definition of service quality according to the American Society for Quality Control. Lin et al. (2021) is the overall characteristics and characteristics of a service in terms of the ability to meet predetermined or latent needs. Quality of service according to Mashur et al. (2019); Saqib et al. (2016) is the level of excellence (excellence) that is expected and control over the level of excellence to meet customer desires. However, in subsequent developments Haming et al. (2019); Zeithaml et al. (1996) concluded that the dimensions of service quality are summarized into five main dimensions consisting of reliability, responsiveness, assurance (which includes competence, courtesy, credibility, and security). empathy (which includes access, communication and understanding the customer), and tangible.

Satisfaction factor is a serious concern in the increasingly fierce business competition. Customer service and satisfaction are important aspects to survive in business and competition. According to Benjarongrat & Neal (2017) the definition of some experts on customer satisfaction is that customer satisfaction is a post-purchase evaluation where the chosen alternative at least or exceeds customer expectations, while dissatisfaction arises when the results do not meet expectations. Meanwhile, according to Mir et al. (2022) satisfaction is something an attitude that is decided based on the experience gained. Research is needed to prove whether there are previous expectations which are the most important part of satisfaction. Meanwhile, according to Amoako et al. (2021), satisfaction is a phenomenon of summarizing attributes together with other consumption emotions. Taxpayers include individuals, undivided inheritance as a unit, entities, and permanent establishments. Taxpayers are defined as persons addressed by law to be taxed. Individuals as tax subjects can reside in Indonesia or outside Indonesia. According to Henry (2010) that from a legal perspective, taxpayers must meet subjective and objective requirements. Subjective requirements are met if an individual who resides in Indonesia for more than 183 (one hundred and eighty-three) days within a period of 12 (twelve) months, or an individual who within one tax year is in Indonesia and has the intention to reside in Indonesia who referred to as individual taxpayers or entities established or domiciled in Indonesia which is referred to as corporate taxpayers. Objective conditions are met if related to the tax object, for example, the existence of income or the delivery of taxable goods. If an individual or entity has obtained the object of the tax, then this objective requirement has been fulfilled and can be considered a taxpayer. Taxpayers in addition to having obligations also have the right to obtain confidentiality of all information that has been submitted to the Directorate General of Taxes in the context of carrying out tax provisions.

H1: Islamic service ethics has a positive and significant effect on quality.

H2: Organizational culture has a negative and significant effect on service quality.

H3: Islamic service ethics has a positive and significant effect on taxpayer satisfaction.

H4: Organizational culture has a negative and significant effect on taxpayer satisfaction.

H5: Service quality has a positive and significant effect on taxpayer satisfaction.

H6: Islamic service ethics has a positive and significant effect on taxpayer satisfaction through service quality.

H7: Organizational culture has a negative and significant effect on taxpayer satisfaction through service quality.

Research Design and Method

This study uses a quantitative approach (Quantitative approach), performs data analysis procedures with statistical equipment and aims to test hypotheses. Analyzing the relationships between one variable and another or how a variable affects other variables through hypothesis testing (Sugiyono, 2008). Therefore, the use of this method is expected to provide a good understanding and reasoning for the results of this research. The research area was carried out at the Samsat Office of Wajo Regency, which is located at Jalan Dalia, Pattiro Sompe, Tempe. This data is directly obtained from field research through direct observation of the object to be studied through data collection techniques in the form of interviews, questionnaires, and observations. In this study, the population selected was all 4-wheeled vehicle taxpayers in Samsat Wajo district. Husein Umar (2008:141), suggests that the sample size of a population can use various ways, one of which is using the Slovin with the following formula:

$$n = \frac{104}{1+104(0,1)^2}$$

$$n = \frac{104}{2.04}$$

$$n = 50.39 \text{ (50 People)}$$

Furthermore, the analytical method used, Descriptive Statistical Test, Partial Least Square, Measurement Model or Outer Model, Structural Model, or Inner Model (Joseph F. Hair, Jr., G.Tomas M. Hult, Christian M. Ringle, 2013). Hypothesis testing using full model Structural Equation Modeling (SEM) analysis with smartPLS. In the full model Structural Equation Modeling besides confirming the theory, it also explains whether there is a relationship between latent variables that are evaluated by t-test and significance

Results and Discussion

Statistical Result

This research was conducted on taxpayers at the Wajo Samsat Revenue Technical Implementation Unit office on jl. Dahlia, Pattiro Sompe, Tempe, Wajo Regency, South Sulawesi. The data for this study were obtained using a questionnaire that was distributed directly to the respondents.

Table 1. Distribution and Return of Questionnaires

No	Information	Total
1.	Total Questionnaires Distributed	50
2.	Total Questionnaires That Do Not Return	(0)
3.	Total Questionnaires That Cannot Be Processed	(16)
4.	Total Questionnaires That Can Be Processed	34

Source: Processed Data, 2022

Following is a description of the identity of the respondents consisting of gender, level of education, occupation and characteristics of respondents based on the length of time they have been taxpayers of motorized vehicles.

Table 2. Characteristics of Respondents

Characteristics Of Respondents	Type	Frequency (Person)	Presentase
Gender	Man	39	78%
	Women	11	22%
Level Of Education	SMP-SMA	24	48%
	S1	26	52%
	S2	0	0
Work	Student	11	22%
	State Servant	2	4%
	State Officials	12	24%
	Self Employed	25	50
Long Time Being A Taxpayer	1-5	18	36%
	6-15	24	48%
	16-20	8	16%
	21-30	0	0

Source: Processed Data, 2022

After conducting the research, the necessary data have been obtained as accurate information. Furthermore, a research description will be carried out to provide an explanation of the results of the answers from each respondent to the questions posed at the time of the study.

Table 3. Descriptive Statistical Analysis
Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Ethics of Islamic Service	34	27.00	35.00	30.7941	2.83677
Organizational culture	34	11.00	35.00	21.5000	7.22475
Quality of service	34	32.00	45.00	39.6176	4.65810
Taxpayer satisfaction	34	45.00	60.00	53.2059	5.49258
Valid N (listwise)	34				

Source: Processed Data, 2022

Based on the table 3, Z has a minimum value of 45, a maximum value of 60, and a mean of 53.2059 with 12 question items, so $(53.2059:12 = 4.433825)$ so that 4.433825 is on the value scale which indicates the choice strongly agrees. The standard deviation value shows a deviation of 5.49258 from the average value of the respondents' answers.

The second order construct test where the test will go through II levels, first the analysis is carried out from the latent construct dimensions to its indicators.

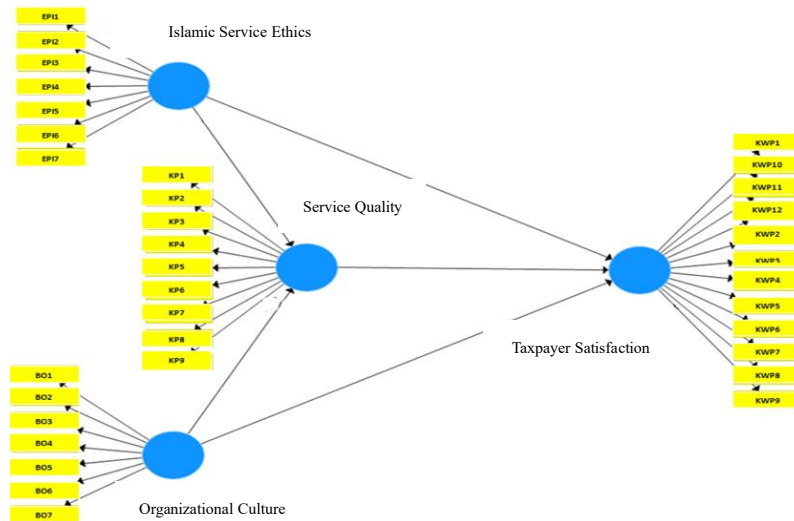


Figure 1. *First Order Confirmatory Factor Analysis*

The Islamic Service Ethics construct is measured by the EPI1–EPI7 indicators. First order construct of organizational culture is measured by indicators BO1–BO7. first order construct of service quality is measured by indicators KP1–KP9. And first order construct of taxpayer satisfaction is measured by the KWP1–KWP12 indicator.

c. Structural Equation Model (SEM) Testing

The main analytical method in this research is the Structural Equation Model (SEM). The test was carried out with the help of the SmartPLS 3.0 program. Figure 3 below presents the results of the Full Model SEM test using PLS as follows:

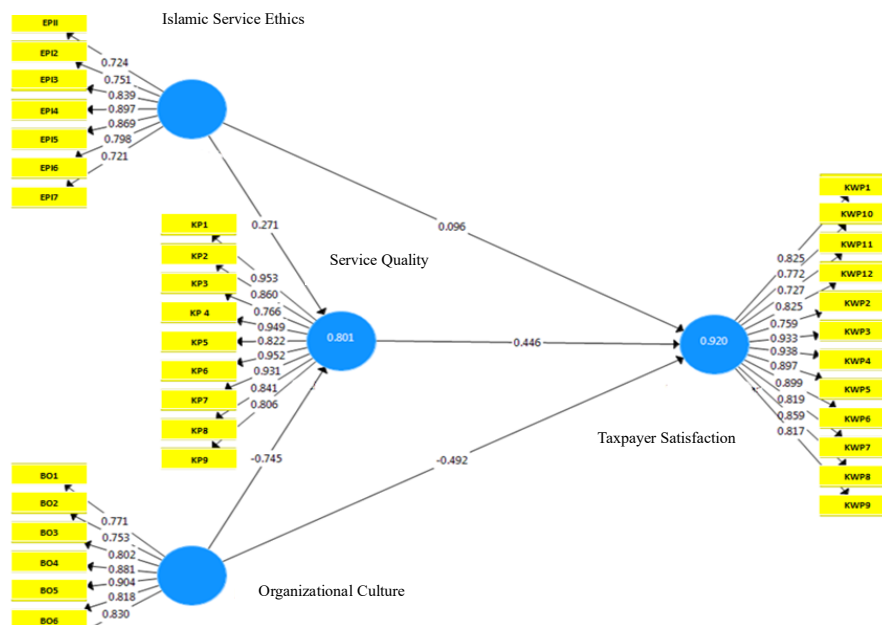


Figure 2. *Test Full Model SEM Using smart PLS*

It is known that there is no loading factor below 0.50, so there is no need to drop data to

remove indicators with a loading below 0.50 to obtain a good model.

Three measurement criteria are used in the data analysis technique using SmartPLS to assess the model. The three measurements are convergent validity, composite reliability, and discriminant validity.

Table 4. Test validity

Indicator	Outer Loading	Discriminant Validity			
		Service Quality	Taxpayer Satisfaction	Organizational Culture	Islamic Service Ethics
EPI1	0.724	0.295	0.305	-0.219	0.724
EPI2	0.751	0.352	0.286	-0.196	0.751
EPI3	0.839	0.443	0.490	-0.326	0.839
EPI4	0.897	0.630	0.688	-0.536	0.897
EPI5	0.869	0.591	0.554	-0.428	0.869
EPI6	0.798	0.465	0.365	-0.330	0.798
EPI7	0.721	0.383	0.301	-0.188	0.721
BO1	0.771	-0.719	-0.714	0.771	-0.307
BO2	0.753	-0.629	-0.649	0.753	-0.249
BO3	0.802	-0.548	-0.645	0.802	-0.152
BO4	0.881	-0.791	-0.835	0.881	-0.479
BO5	0.904	-0.818	-0.880	0.904	-0.536
BO6	0.818	-0.568	-0.694	0.818	-0.091
BO7	0.830	-0.818	-0.820	0.830	-0.524
KP1	0.953	0.909	-0.844	0.651	0.909
KP2	0.860	0.773	-0.754	0.517	0.773
KP3	0.766	0.625	-0.656	0.328	0.625
KP4	0.949	0.876	-0.846	0.520	0.876
KP5	0.822	0.741	-0.642	0.508	0.741
KP6	0.952	0.907	-0.871	0.510	0.907
KP7	0.931	0.839	-0.737	0.516	0.839
KP8	0.841	0.838	-0.753	0.511	0.838
KP9	0.806	0.772	-0.664	0.574	0.772
KWP1	0.825	0.759	0.825	-0.808	0.667
KWP10	0.772	0.673	0.772	-0.693	0.508
KWP11	0.727	0.725	0.727	-0.712	0.400
KWP12	0.825	0.708	0.825	-0.739	0.617
KWP2	0.759	0.691	0.759	-0.764	0.357
KWP3	0.933	0.932	0.933	-0.867	0.500
KWP4	0.938	0.902	0.938	-0.901	0.512
KWP5	0.897	0.857	0.897	-0.784	0.564
KWP6	0.899	0.845	0.899	-0.800	0.496
KWP7	0.819	0.708	0.819	-0.723	0.318
KWP8	0.859	0.797	0.859	-0.745	0.462
KWP9	0.817	0.708	0.817	-0.702	0.331

Source: *Output PLS, 2022*

The table shows that all indicators of all variables in this study, which are reflective indicators, have outer Loading > 0.70, which means that all construct indicators are valid. It was concluded that all indicators were valid to measure the construct of all variables. Based on the table above, the cross loading of all indicators has a higher loading factor for each variable

compared to other constructs, so it is said to have a good discriminant validity value (Valid) (Ghozali, 2014).

Reliability instrument in this study was tested using composite reliability, coefficient Cronbach's Alpha. A construct is said to be reliable if the composite reliability and Cronbach alpha are above 0.70 (Nunnally, 1996 in Ghozali, 2014). In addition, the AVE measurement can be used to measure the reliability of component score of latent variables and the results are more conservative than composite reliability. It is recommended that the AVE value should be greater than 0.50 (Fornell and Larcker, 1981 in Ghozali, 2014)

Table 5. Result Cronbach's Alpha, Composite Reliability dan AVE

Variable	Cronbachs Alpha	Composite Reliability	AVE	Note
Quality of Service	0.962	0.968	0.771	Reliabil
Taxpayer Satisfaction	0.962	0.967	0.709	Reliabil
Organizational Culture	0.921	0.937	0.679	Reliabil
Ethics of Islamic Service	0.908	0.926	0.644	Reliabil

Source: Output PLS, 2022

The test results show a satisfactory value, namely the value of each variable above the minimum value of 0.70. The AVE value generated by all the constructs above is >0.50. This shows the consistency and stability of the instrument used is high. In other words, all constructs, namely Islamic service ethics, organizational culture, service quality and taxpayer satisfaction have become a fit, and all questions used to measure each construct have good reliability.

Inner model (inner relation, structural model, and substantive theory) describes the relationship between latent variables based on substantive theory. The structure is evaluated using R-square for the dependent latent variable. In assessing the model with PLS, it begins by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation in the regression. Changes in the R-square can be used to assess the effect of certain independent latent variables on the dependent latent variable whether it has a substantive effect (Ghozali, 2011).

Table 6. R-Square Construct Variabel

Variable	R-Square
Quality of Service	0.801
Taxpayer Satisfaction	0.920

Source: Output PLS, 2022

The R-square of service quality, taxpayer satisfaction of 0.920 or 92% shows that the variable of taxpayer satisfaction can be explained by the variables of Islamic service ethics, organizational culture, and service quality by 92% while the remaining 8% can be explained by other variables that are not found. in this research.

Testing the proposed hypothesis is done by testing the structural model (inner model) by looking at the path coefficients that show the parameter coefficients and the statistical significance value. The estimated significance of the parameters can provide information about the relationship between research variables. Limits for rejecting and accepting the hypothesis proposed above is sig P Values <0.05. The table below presents output the estimated structural.

Table 7. Tabulation of Hypothesis Test Analysis Results

No.	Variable			T Statistik	P Value	Direct	Indirect	Total	Nt.
	Variable Eksogen	Variable Intervening	Variable Endogen						
1	Ethics of Islamic Service		Quality of Service	2,724	0,003	0,271	-	0,271	Sig
2	Organizational Culture		Quality of Service	6,967	0,000	-0,745	-	-0,745	Sig
3	Ethics of Islamic Service		Taxpayer Satisfaction	1,801	0,036	0,096	-	0,096	Sig
4	Organizational Culture		Taxpayer Satisfaction	4,067	0,000	-0,492	-	-0,492	Sig
5		Quality of Service	Taxpayer Satisfaction	3,264	0,001	0,446	-	0,446	Sig
6	Ethics of Islamic Service	Quality of Service	Taxpayer Satisfaction	1,724	0,043	0,096	0,121		Sig
7	Organizational Culture	Quality of Service	Taxpayer Satisfaction	3,207	0,001	-0,492	-0,332		Sig

Source: Output PLS, 2022

Based on the value inner weight of direct effect and indirect effect which consists of Islamic service ethics (X1) and organizational culture (X2), it can be seen partially the effect on taxpayer satisfaction (Z) through service quality (Y).

Discussion

results showed that Islamic service ethics had a positive and significant effect on service quality. Ethics is a systematic effort by using ratios to interpret individual and social moral experience so that it can establish rules to control human behavior and values that are weighty to be targeted in life, with good performance it will also be reflected in the Islamic work ethic itself. , because the Islamic work ethic views workers as a means to increase their interests economically, socially and psychologically, to maintain social prestige, to advance the welfare of society and to reaffirm faith. must meet four important basic requirements, namely: polite behavior, appropriate delivery time, hospitality (Moenir 2000: 197), by giving effort and providing benefits not only for oneself, but also for others, this can lead to pride. satisfaction and quality of services provided for public services. Service ethics itself can be seen from the excellent service provided to taxpayers, starting from the characteristics, service as well as service ethics. Rasulullah SAW: "From Abu Hurairah radhiyallahu 'anhu, indeed the Prophet Sallallahu 'Alaihi Wasallam has said, "Whoever believes in Allah and the Last Day should either say good things or be silent. And whoever believes in Allah and the Last Day then he should honor (honor) his neighbor. And whoever believes in Allah and the Last Day, he should honor (honor) his guest." (History of Bahra and Muslim) In another hadith the Prophet SAW also said which means: "The best people are those who provide the most benefit to other humans". The two words of the Prophet SAW show that the ethics of servants in Islam cannot be separated, because to serve well an officer must have honesty, be responsible, trustworthy, not deceive, serve with wisdom and also not forget the afterlife. In addition, Islamic services referred to in this case are services according to norms provided by the government to the public

or the public for the welfare of the community.

Results showed that organizational culture had a negative and significant effect on service quality. Robbins's (2002) theory of organizational culture as a system of shared meaning held by members that distinguishes the organization from other organizations, this is also in line with research conducted by Erna Dora Siregar (2016) in his research concluding that the greater the organizational culture possessed by the employees, the quality of public services in this case STNK will increase. Organizational culture is very helpful in time efficiency and work results (quality of service), and can be the main instrument of competitive advantage, if the organizational culture supports the organization's strategy. With the existence of organizational culture, which is the norms, values, assumptions, beliefs, habits that are made in an organization and approved by all members of the organization as a guide or reference in the organization in carrying out its activities, both intended for employees and for the benefit of others.

Results showed that Islamic service ethics had a positive and significant effect on taxpayer satisfaction. The results of the study are supported by the results of research by Rahman El Junusi, SE., MM (2004), suggesting that Islamic service ethics has a significant effect on the satisfaction of Islamic financial institutions. Islamic service ethics views work to increase self-interest economically, in Islamic work ethics any small business is appreciated, when an employee gets what he wants, the employee will feel satisfied and feel his work has meaning for him. Satisfactory work results will have an impact on employees and of course will also have an impact on service recipients, namely taxpayers. Quality services will certainly have an impact on taxpayer satisfaction in receiving public services as they should, it's all because services are in accordance with Islamic work ethics, namely a person or group of organizations who work based on material factors through certain systems, procedures and methods in an effort to fulfill the interests of the community. Taxpayers according to their rights. According to Boediono (2003) that excellent service is a service that can provide satisfaction to customers and remains in a highly accountable service standard. Parties served, so that public services can be successful. The perpetrators can be in the form of bodies or organizations that are responsible for the implementation of services and humans as employees. In general, members/public services must have an understanding of how to improve their work performance, services that are in accordance with Islamic service ethics, this is in line with Karim's (2003) formulation of Islamic service ethics, how an employee/public servant always conveys information, ethics to always be able to trusted, mastery of knowledge, how he is ethical in justice. So whoever he is, if he carries out business ethics in accordance with Islamic work, he will certainly achieve success in business, the quality of services provided can be felt by taxpayers according to their rights. On the other hand, even though he is a Muslim and does business with the label of Islam, but leaves business ethics behind, it will be difficult for him to develop his business. Service quality is very important in retaining customers for a long time.

Results showed that organizational culture had a negative and significant effect on taxpayer satisfaction. If an organization does not have a dominant culture, the value of organizational culture as an independent variable will be greatly reduced because there is no uniform interpretation of what describes appropriate and inappropriate behavior. can affect the behavior of its members (Rivai 2003) so that if organizational culture has an impact on its members, it will provide good work results, of course this will have an impact on taxpayer satisfaction, this is in accordance with research conducted by Hikmawati (2017) showing that

organizational culture has an influence which is positive and significant to taxpayer satisfaction. This is in line with Sobirin (2007) that organizational culture can contribute to the success of company performance, besides that organizational culture also functions to integrate the internal environment and adapt to the external environment, so that good company performance will also have an impact on recipients of public services, especially taxpayers., they will feel satisfied because their rights have been fulfilled properly. Culture is elusive, intangible, Implicit and is considered appropriate or standard. Culture as a pattern of shared basic assumptions that a group acquires when solving problems of external adjustment and internal integration that have worked well enough to be considered valid and are therefore expected to be taught to new members as appropriate ways to perceive, think and feel. Related to the problem (Rivai, 2003). If the conditions of the area and building: comfort, cleanliness of physical facilities (building, payment/administration room, waiting room) of adequate Samsat, become one of the main instruments of competitive advantage, if the facilities are adequate, of course this supports the strategic organizational culture. So that organizational culture performs a few functions, one of the functions that is closely related to this hypothesis is that organizational culture has a role in setting boundaries, meaning that the culture of a company or organization with other organizations can be observed from how the service quality of an organization is.

Results showed that service quality had a positive and significant effect on taxpayer satisfaction. The results of this study are in line with previous studies such as research conducted by Kiswanto and Wahyuddin (2007) which concluded that the variables of reliability, assurance, responsiveness, and tangible have a positive effect on taxpayer satisfaction. Physical evidence, reliability, responsiveness, assurance, and empathy have a simultaneous effect on customer satisfaction at Bank Muamalat Indonesia savings accounts. According to Lovelock (2005:258) service quality is characterized by the expected level of excellence and control over the level of excellence to meet customer desires, the achievement of the taxpayer's wishes is successful because of quality public services, courteous service employees, ways of conveying something relating to what should be received by the person concerned, the right delivery time and hospitality, so that customer satisfaction is a response. Every service provided is always goal-oriented to provide satisfaction to customers. According to Pratiwi (2017: 18) the satisfaction of a customer can be seen from the level of customer acceptance obtained. The signs of satisfaction are identified as follows: Happy or disappointed with the treatment or service received, complaining, or expecting the treatment that should be received, not justifying or agreeing with something related to their interests, wanting to fulfill their needs and desires for various services received.

The results showed that Islamic service ethics had a positive and significant effect on taxpayer satisfaction through service quality. The quality of service provided by the company is of course not only to provide satisfaction, as a Muslim in providing services it must be based on sharia values in order to realize the value of piety and at the same time prove the consistency of his faith in carrying out the mission of Islamic law. Of course, this is not only oriented towards material commitment, but part of the value of worship. In the view of Islam that is used as a benchmark to assess the quality of service to taxpayers with sharia standardization. Islam requires humans to always be bound by sharia law in carrying out every activity or solving every problem. This research is supported by research conducted by Andi Ahmad Aras (2016) which shows that the ethical perspective of Islam has a significant and positive influence on taxpayer

satisfaction through service quality. One of the determinants of the level of customer satisfaction in the service industry is service quality. Service quality focuses on efforts to fulfill customer needs and desires, as well as the provision of delivery to balance customer expectations (Komari & Djafar, 2013). Service quality is very important in retaining customers for a long time. Customer satisfaction will provide many benefits for the company and the higher level of customer satisfaction will result in greater customer loyalty. If the services provided do not match expectations, the customer will be disappointed, otherwise satisfied customers tend to be loyal to the service and very satisfied customers will spread positive word of mouth and become a running advertisement for an agency. Therefore, the tax apparatus must immediately begin to improve the quality of services (services) provided to taxpayers because this factor will determine the attractiveness of the public as taxpayers to choose to pay their taxes directly and not to use the services of intermediaries, especially brokers, to complete their tax affairs.

Results show that organizational culture has a negative and significant effect on taxpayer satisfaction through service quality. Customer satisfaction is a post-purchase evaluation where the chosen alternative at least or exceeds customer expectations, while dissatisfaction arises when the results do not meet expectations. According to Lovelock and Wirtz (2011) satisfaction is an attitude that is decided based on the experience gained, research is needed to prove the presence or absence of previous expectations which are the most important part of satisfaction. Taxpayers feel that they accept their rights and are satisfied with public services when the quality of service they receive is as expected, in accordance with the habits, values, norms, and trust norms adopted in the organization and it is in line with the level of quality of public services. This research is in line with that conducted by Arto Suharto (2007) that organizational culture has a negative and significant influence on taxpayer satisfaction, while organizational change has a positive significant effect on taxpayer satisfaction (research on modern administration-based tax service offices in an office environment). Special Jakarta area). Every service provided is always goal-oriented to provide satisfaction to customers. revenue technical implementation unit justifies or approves something related to the interests of taxpayers, and the fulfillment of needs and desires for various excellent services has been achieved.

Conclusions

What factors can affect taxpayer satisfaction. Because there are other variables that affect taxpayer satisfaction, apart from this research variable. It is hoped that it can provide input and considerations for the related Wajo Samsat Revenue Technical Implementation Unit office to further increase taxpayer satisfaction. This is related to organizational culture that has a negative effect on service quality and taxpayer satisfaction. In addition to using questionnaires, further research can also use direct interviews with respondents. Future research should conduct research at the right time in distributing questionnaires.

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