

The Impact of Service Excellence on Customer Satisfaction in Tax Service Offices: A Systematic Literature Review

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Abstract

The principle of customer satisfaction becomes very relevant in tax agencies, where good service can create a positive experience for taxpayers. This research aims to determine how the implementation of Service Excellence at the Tax Service Office influences customer perception and satisfaction and to choose the positive impact of Service Excellence on interactions between tax officers and taxpayers on the level of customer satisfaction at the Tax Service Office. The structure of this research literature review reflects the systematic approach applied in conducting a literature review to support understanding the impact of Service Excellence on customer satisfaction at the Tax Service Office. This research shows that implementing Service Excellence at the Tax Service Office provides better service and creates better relationships between tax institutions and taxpayers. If applied consistently, these principles can sustainably impact customer satisfaction, taxpayer compliance, and the image of tax institutions in society.

Keywords: Excellent service, Customer satisfaction, Tax services

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Introduction

Comprehending the significance of excellent service at the Tax Service Office (KPP) necessitates an awareness of the environment of tax services. The KPP is a government agency crucial in gathering state revenue through taxation. It serves as the forefront in executing administrative responsibilities and providing services to the community. According to the study conducted by Adhimatra and Noviani in 2018, effective tax services demonstrate the government's dedication to delivering excellent service to taxpayers and their proficiency in managing tax administration. The significance of excellent service at KPP is intricately linked to taxpayer adherence, transparency in the tax procedure, and fostering public confidence in the taxation system. Aligned with KPP's strategic function in overseeing state financial resources, achieving efficient and prompt services is anticipated to enhance taxpayer adherence and foster a relationship of confidence between tax authorities and the general public.

The Tax Service Office (KPP) is a significant topic of discussion regarding paradigm shifts in public services. This shift signifies a change in how government is managed, with a growing focus on improving the quality of services and ensuring customer satisfaction as a fundamental aspect of bureaucratic reform. Traditionally, public services have been primarily associated with administrative efficiency. As Pulu et al. (2022) state, society's growing demands have led to a shift in strategy towards one that is more sensitive to society's wants and expectations. The government currently perceives public services as a means to enhance the well-being of its residents rather than only performing bureaucratic duties. Service Excellence, also known as outstanding service, is a crucial foundation for improving the interaction between tax officers and taxpayers inside the tax agency setting. The tenets of exceptional service encompass a dedication to delivering top-notch service, a concentration on customer contentment, attentiveness to particular requirements, and offering supplementary benefits in every engagement. Within the realm of tax agencies, adopting the Service Excellence idea is a dedication to delivering services that are effective and clear and promote adherence to tax regulations by comprehending the requirements and anticipations of taxpayers.

The principle of customer satisfaction becomes very relevant in tax agencies, where good service can create a positive experience for taxpayers. By understanding their needs, tax officers can provide clear information, quickly accessible procedures, and quick responses to questions or needs that arise. According to (Firmansyah & Zanora, 2021), The application of the Service Excellence concept can also include providing tax information that is easy to understand, a friendly approach, and providing proactive solutions to make the tax process more accessible for taxpayers. By applying these principles of superior service, tax agencies can create an environment where taxpayers feel supported and appreciated. This can not only increase the level of taxpayer compliance but also build a positive relationship between tax officers and taxpayers. As a result, implementing Service Excellence in tax agencies can positively impact service efficiency, improve the agency's image, and, in turn, support achieving overall tax objectives.

The main objective of this research is to gain an in-depth understanding of how implementing Service Excellence in the Tax Service Office impacts customer satisfaction. Customer satisfaction is considered a critical factor in tax development and public administration because it directly impacts the relationship between tax agencies and taxpayers. According to (Sayudha & Suryarini, 2020), customer satisfaction not only reflects the taxpayer's level of satisfaction with the services received but also includes positive perceptions regarding the transparency, responsiveness, and integrity of the tax service itself. In the context of tax development, achieving high customer satisfaction plays a vital role in increasing tax compliance. When taxpayers are satisfied with the services they receive, they are more likely to comply with tax regulations and pay taxes voluntarily. Customer satisfaction can also create a positive cycle where good tax service motivates taxpayers to cooperate, while unsatisfactory service can cause non-compliance or distrust.

Satisfaction in public administration, including in the field of taxation, can reflect the quality of government administration. A high level of satisfaction indicates the effectiveness of an institution in providing services that meet the expectations and needs of the community. According to (Nadia et al., 2021), The main aim of increasing customer satisfaction at the Tax

Service Office is not only an effort to meet the expectations of individual taxpayers but also has a broader impact on achieving state revenue goals. Effective services within tax agencies directly relate to taxpayer compliance with their tax obligations. By providing effective services, such as being responsive to taxpayer questions, providing clear information, and carrying out the tax process transparently, the Tax Service Office can create an environment conducive to compliance. Taxpayers who are satisfied and feel supported in their taxation process are more likely to comply with regulations and pay taxes voluntarily. Effective service also plays a role in minimizing non-compliance.

By identifying and addressing potential obstacles or confusion that taxpayers may face, tax agencies can reduce the opportunity for reporting errors or intentional non-compliance. Effective service creates a mutual trust between tax agencies and taxpayers, ultimately forming the basis for achieving state revenue goals. By increasing taxpayer compliance, state revenues can be increased significantly. According to (Ayu et al., 2022), Taxes paid on time and by tax regulations create fiscal stability and provide the resources needed to support development programs and public services. This research aims to determine how the implementation of Service Excellence at the Tax Service Office influences customer perception and satisfaction and to determine the positive impact of Service Excellence on interactions between tax officers and taxpayers on the level of customer satisfaction at the Tax Service Office.

Research Design and Method

The structure of this research literature review reflects the systematic approach applied in conducting a literature review to support understanding the impact of Service Excellence on customer satisfaction at the Tax Service Office. Detailed and careful steps are taken to access various sources through diverse research databases, emphasizing selecting relevant literature and focusing on the scope of the research. Google Scholar is used as the primary source to access the latest literature on the impact of Service Excellence on customer satisfaction at the Tax Service Office. The literature selection process begins with determining keywords that are highly relevant to the research focus, such as "impact of Service Excellence," "customer satisfaction," and "Tax Service Office." This initial step involves careful determination of keywords to ensure relevance to the research question. The literature search was carried out carefully and thoroughly, ensuring that the sources accessed came from credible research databases and were appropriate to this research field.

The types of literature searched include scientific articles, books, journals, and other publications that specifically discuss the impact of Service Excellence on customer satisfaction in the Tax Service Office environment. The literature selection process involves a rigorous analysis of each source found, emphasizing quality and relevance to the issues examined in this research. Evaluation is carried out to ensure the selected literature is of high quality and can significantly contribute to the research conceptual framework. The literature search method was carried out systematically and structured, maintaining thoroughness in building a solid and relevant theoretical foundation to support this research. This approach provides a strong basis for research on the impact of Service Excellence on customer satisfaction at the Tax Service Office.

Results and Discussion

I preferred Reporting Systematic Reviews and Meta-analysis (PRISMA) guidelines, which consist of several stages. The initial stage involved searching for articles; at this stage, the number of articles found in the 2020-2023 period was 15. Then, it continues with the screening stage, where these articles are analyzed further. After screening, five articles were selected to proceed to the next stage. The next stage is article quality evaluation, where each article is checked for reliability and quality. The results of this evaluation stage were that five articles met the requirements and were worthy of inclusion in the final literature review report. This reflects a rigorous and systematic article selection process by PRISMA guidelines.

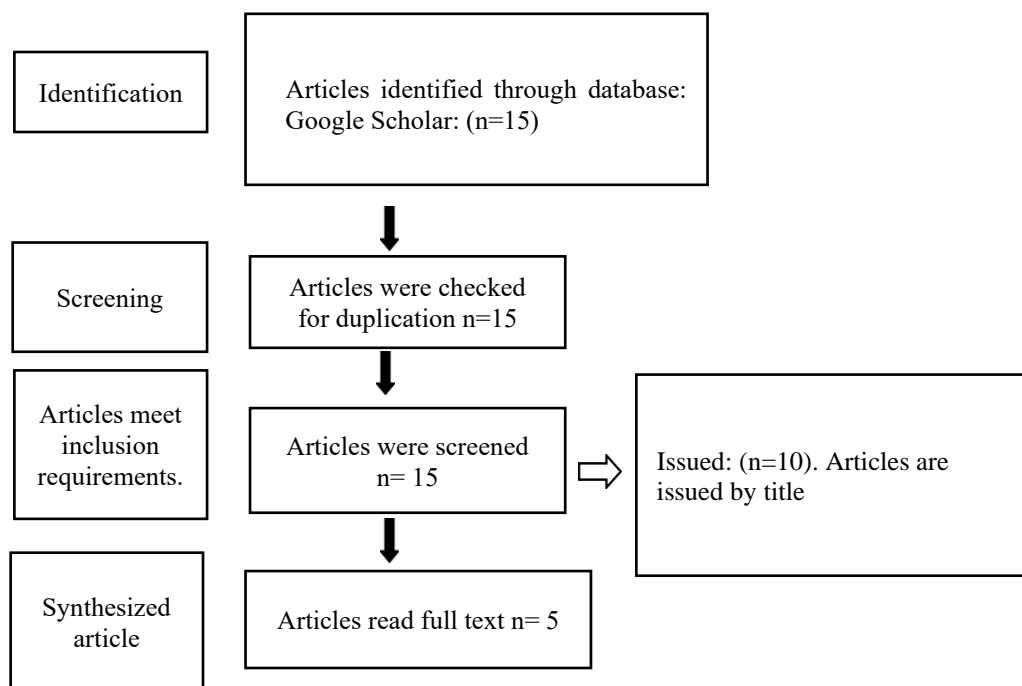


Chart 1. PRISMA diagram

Researchers carry out a decision-making process regarding articles found relating to this research issue and identify each article contained in each database accessed. Based on these articles, an in-depth review was conducted regarding the Impact of Service Excellence on Customer Satisfaction in Tax Service Offices.

Table 1. The Impact of Service Excellence on Customer Satisfaction in Tax Services Offices

Title and Researchers	Objective	Results
The influence of service quality and product quality on customer loyalty through consumer satisfaction	to investigate the relationship between customer loyalty and service quality, satisfaction, and brand trust.	To maintain or even increase customer loyalty and compete successfully in the online market, every mobile e-commerce application must be able to guarantee service quality, customer satisfaction and customer trust.

(Riyadi & Erdiansyah, 2023)

The influence of service quality, brand image on consumer satisfaction of users of Taplus BNI Manado main branch office	The purpose of this research is to determine the influence of Service Quality and Brand Image together on Consumer Satisfaction of BNI Taplus users.	Management should maintain the quality service offered to consumers and even develop the advantages of Taplus products at BNI so that consumer satisfaction can be achieved.
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(Tombokan et al., 2015)

Impact of Tax Socialization, Taxpayer Understanding, Tax Rates, Tax Sanctions and Quality of Fiscus Services on Taxpayer Compliance	This research aims to examine "The impact of tax socialization, understanding of taxpayers, tax rates, tax sanctions and the quality of tax services on taxpayer compliance	(1) Tax socialization does not have a significant effect on taxpayer compliance (2) Taxpayer understanding has a significant effect on taxpayer compliance
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(Saputra et al., 2022)

The Impact of Tax Knowledge and Service Quality of Tax Officers on Individual Taxpayer Compliance (Case Study: KPP Pratama Binjai)	The aim of this research is to determine the impact of tax knowledge and service quality from tax officers in influencing individual taxpayer compliance at the Binjai City Pratama Tax Service Office.	To be able to increase tax revenues from individuals, it is necessary to provide outreach to taxpayers both directly and indirectly and improving the quality of service provided to taxpayers is something that is very important to continue to improve so as to anticipate tax arrears.
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(Nasution & Ferrian, 2017)

Analysis of Completion of Tax Restitution Applications During the Covid-19 Pandemic at the Baubau Pratama Tax Service Office	to examine the tax refund mechanism during the Covid-19 pandemic	The tax refund mechanism at the Baubau Pratama Tax Service Office is carried out in accordance with applicable regulations.
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(Anwari & Bandiyono, 2021)

Source: Data processed by researchers, 2024

The Service Excellence concept is a framework that aims to create a superior and satisfying customer experience. In the Tax Service Office context, implementing Service Excellence is crucial to improving the quality of service to taxpayers. The main principles of Service Excellence, such as responsiveness, responsibility, reliability, sustainability, and empathy, guide the provision of quality services. Responsiveness refers to the ability to provide quick and efficient responses to taxpayers' needs and questions. According to (Jaya and Supriyadi, 2021), a responsive Tax Service Office can provide solutions quickly, optimize service time, and increase customer satisfaction. Responsibility includes providing clear, correct, and easy-to-understand information to taxpayers. Clarity of procedures, accurate understanding of tax regulations, and open communication are essential elements of

responsibility in tax services. Reliability refers to the consistency and reliability of the services the Tax Service Office provides. Consistent application of policies and procedures will create predictability and taxpayer trust in tax institutions.

Sustainability highlights efforts to maintain and improve service quality on an ongoing basis. Innovation in service provision, increasing process efficiency, and adapting to changes in tax policy are examples of implementing sustainability in tax services. Empathy includes understanding and responding to taxpayers' needs and feelings. Providing services that consider the situation and needs of individual taxpayers can improve relations between a tax agency and the community. According to (Darmayasa et al., 2022), applying these principles in tax services creates an environment where taxpayers feel that their needs are prioritized, information is conveyed clearly, and interactions with the Tax Service Office provide added value. The integration of Service Excellence principles in the Tax Service Office can increase operational effectiveness, shape a positive image of the institution, strengthen relationships with taxpayers, and increase overall customer satisfaction.

Implementation of Service Excellence at the Tax Service Office significantly impacts taxpayers' perceptions of tax services. When principles such as responsiveness, responsibility, reliability, sustainability, and empathy are applied consistently, taxpayers will likely experience positive changes in their perceptions of tax institutions. According to (Lahay et al., 2022), Successfully providing responsive services, where fast responses and solutions are provided to taxpayers' questions or problems, can increase their trust and satisfaction. The responsibility shown by the Tax Service Office through the delivery of accurate and precise information can create the perception that the tax agency understands the needs of taxpayers and is committed to providing the best service. This can stimulate taxpayer compliance and reduce non-compliance, which may be caused by ambiguity or lack of understanding.

Service reliability, which creates consistency in implementing tax policies and procedures, can form the perception that the Tax Service Office is reliable. Taxpayers who feel that tax institutions can be relied on to provide services tend to trust the tax process more and feel more secure in carrying out their obligations. According to (Widajantie & Anwar, 2020), the principle of sustainability in tax services creates the perception that the Tax Service Office is committed to improving service quality and following the latest developments. This can create a long-term sense of trust and satisfaction with the tax institution. Empathy, when integrated into tax services, helps create the perception that tax institutions understand and care about the needs of individual taxpayers. Interactions that show empathy can increase taxpayer satisfaction and build positive relationships between institutions and the community.

The impact of Service Excellence on taxpayer perceptions is about providing better services and creating better relationships between tax agencies and the public. With increased satisfaction and positive perceptions, taxpayers tend to be more compliant, contributing to increased tax compliance and supporting the effectiveness and reputation of the Tax Service Office. Implementation of Service Excellence at the Tax Service Office has significant long-term implications for the institution's image. Menruut (Irawan & Erdika, 2021) The image of the Tax Service Office not only includes taxpayers' perceptions of current services but also builds the foundation for long-term relationships and the institution's reputation in the eyes of the public. Continuously applied service Excellence principles can shape the image of the Tax Service Office as a quality institution committed to superior customer service. This image

creates public confidence in the reliability and responsibility of the tax institution in carrying out its duties. This positive image can positively impact taxpayer compliance (Tombokan et al., 2015). Taxpayers who positively perceive the Tax Service Office tend to be more compliant because they see this institution as a reliable and transparent partner in the taxation process. This positive image can also create an environment that supports economic growth and investment.

Public trust in tax institutions can increase the desire to invest and do business domestically, which can positively impact tax revenues and overall economic development. Furthermore, the positive image of implementing Service Excellence can become valuable social capital for the Tax Service Office. According to (Wibawa, 2020), By having a good image in the eyes of the public, this institution can more easily gain public support for tax policies, reforms, or changes needed to increase efficiency and effectiveness. The positive impact of Service Excellence on interactions between tax officers and taxpayers at the Tax Service Office is the key to increasing customer satisfaction. The fundamental principles of Service Excellence, such as responsiveness, responsibility, reliability, sustainability, and empathy, create an environment where tax officers interact with taxpayers effectively and prioritize their needs and expectations. The positive impact of Service Excellence on interactions between tax officers and taxpayers at the Tax Service Office is the key to increasing customer satisfaction.

The fundamental principles of Service Excellence, such as responsiveness, responsibility, reliability, sustainability, and empathy, create an environment where tax officers interact with taxpayers effectively and prioritize their needs and expectations. According to (Bandiyono and Septiana, 2018), the empathy aspect, where tax officers understand and respect the needs and situations of individual taxpayers, also positively impacts interactions. An empathetic attitude creates a more humane and personal relationship between tax officers and taxpayers, which in turn can increase customer satisfaction levels. The positive impact of Service Excellence on interactions between tax officers and taxpayers creates a service environment that supports customer satisfaction at the Tax Service Office. Responsive, responsive, and empathetic interactions create a positive experience for taxpayers, build trust, and increase compliance and active participation in tax obligations.

Conclusions

Implementation of Service Excellence at the Tax Service Office significantly impacts taxpayers' perceptions of tax services. Fundamental principles, such as responsiveness, responsibility, reliability, sustainability, and empathy, are the basis for improving the quality of interactions between tax officers and taxpayers. Responsiveness in providing fast solutions, responsibility in providing accurate information, reliability in service consistency, continuity in quality improvement, and empathy in understanding individual needs create a positive experience. The positive impact of Service Excellence is not only limited to increasing customer satisfaction but also involves increasing taxpayer compliance. The perception that the Tax Service Office is an institution that is responsive and reliable and understands the needs of taxpayers can stimulate tax compliance. In other words, these principles not only improve the institution's image but also play a role in shaping positive taxpayer behavior

toward their tax obligations.

In the long term, the impact of Service Excellence forms a positive image of the Tax Service Office in the eyes of the public. This image becomes valuable social capital supporting tax policies, reforms, and other changes. Public trust in tax institutions can positively impact economic growth and investment in the country, as well as increase tax revenues. Implementing Service Excellence at the Tax Service Office provides better service and creates better relationships between tax institutions and taxpayers. If applied consistently, these principles can sustainably impact customer satisfaction, taxpayer compliance, and the image of tax institutions in society. Therefore, Service Excellence is not only a concept but also an integral strategy to increase the effectiveness and reputation of the Tax Service Office.

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