



## IDENTIFICATION OF DIRECT REPORTING OF INDIVIDUAL TAXPAYERS TO THE TAX OFFICE USING THE ISHIKAWA DIAGRAM

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### Abstract

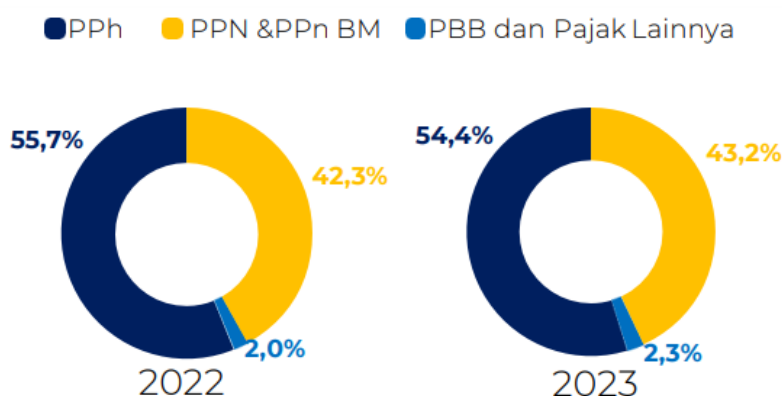
Filing the Individual Taxpayer's Annual Tax Return (WPOP SPT) is designed to be a straightforward process that can be completed independently using an application. However, many taxpayers face difficulties in calculating, filling out, and submitting their Individual Taxpayer Annual Tax Return for Personal Income Tax (SPT PPh OP), leading to a high volume of in-person visit queues to Tax Offices (KPP). This study aims to identify the root causes of these challenges and their impact on tax administration, particularly the increasing service demands and long queues at tax offices. The research was conducted through observations and interviews with taxpayers (WP) at the Pondok Aren Tax Office. A fishbone (Ishikawa) diagram was used to analyze the causes of these issues, while a literature review applied the MECE (Mutually Exclusive, Collectively Exhaustive) method and the 5M framework (Man, Materials, Machines, Methods, Money), supplemented by considerations of information and time factors. The findings indicate that the primary issue lies in the human factor (Man), specifically, taxpayers' limited knowledge and understanding of tax procedures. Other technical factors are difficulties in operating the application (Machines) and the completeness of report preparation support (Materials). Prior research frequently recommends that tax officers improve taxpayers' education and promote the use of digital tax reporting platforms. Tax officers remain essential in providing education and support. Additionally, tax volunteers can play a crucial role in assisting taxpayers, particularly during peak reporting periods. To improve service quality, tax officers should receive training in customer service excellence, while tax offices must enhance computer infrastructure and internet capacity to prevent system disruptions.

**Keywords:** Tax Office, Report, Personal Income Tax, Annual Tax Return, Taxpayer

### INTRODUCTION

Tax is the backbone of the state to run the government and drive development for the welfare of its citizens. The Ministry of Finance oversees state collections and distributes them to all stakeholders. The hard work of the Ministry of Finance, especially the Directorate General of Taxes, has resulted in tax revenues reaching the target during 2022, 2023, and 2024. Based on its composition, Income Tax is the largest portion of tax revenue, followed by VAT, Sales Tax on Luxury Goods, and other taxes.

**Figure 1 Composition of State Revenue from Taxes**

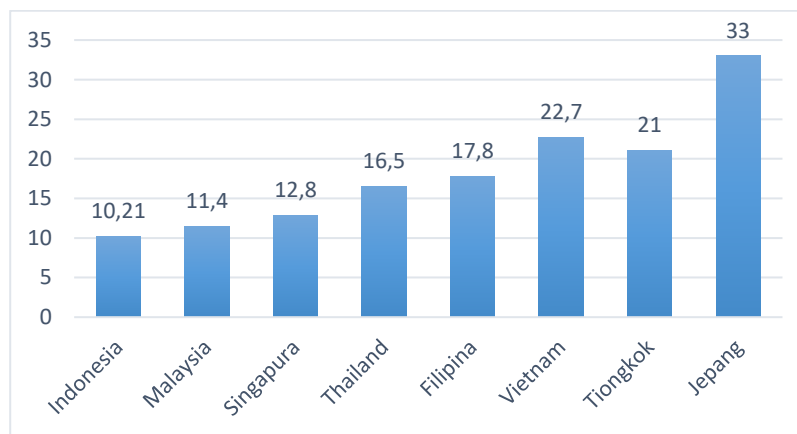


Sources: Kemenkeu Sites <https://anggaran.kemenkeu.go.id/>



Although the revenue target has been achieved, Indonesia's tax ratio is still relatively low when compared to other countries in the Asian region. Compared to ASEAN countries, in 2023, the tax ratio in Indonesia (10.21%) was lower than in Vietnam, the Philippines, Thailand, Singapore, and Malaysia. China, as a large country in Asia experiencing rapid economic growth, has a tax ratio of 21%, and Japan, a developed country, has a 33% tax ratio. The Indonesian government must not be complacent and must continue to improve the low level of tax services and compliance (Suyanto & Pratama, 2018; Nautami & Wahid, 2019). Among others, service improvements can be made when taxpayers (WP) submit periodic reports to the tax office.

**Figure 2 Comparison of tax ratios of several countries in 2023 (in percent)**



Sources: Infografis APBN

In Indonesia, all individuals and entities are obligated to periodically report and pay taxes. According to general tax provisions and procedures, the deadline for submitting the Annual Tax Return for Personal Income Tax is set at no later than three months after the conclusion of the tax year. Based on these provisions, the Annual Tax Return for Personal Income Tax must be reported no later than the end of March of the following year. In practice, many taxpayers postpone reporting and paying taxes until the deadline, resulting in a buildup of files and queues at the Tax Office (KPP) towards the end of March (Manrejo, Nuryati, & Ningrum, 2023; Fatiha & Safriza, 2024). Some of the reasons for the delay include the perception of the benefits of the reporting system (Setiawan, Kurniawan, & Payamta, 2018), and lack of knowledge and limitations in using technology (Fatiha & Safriza, 2024). The implementation of the self-assessment tax collection system means that taxpayers are asked to calculate, deposit, include in the calculation, and report the amount of tax owed in a tax period or year. As a result, tax reporting processes are largely dependent on individual taxpayer compliance and decision-making (Dewi, Widyasari, & Nataherwin, 2020).

To address the accumulation of Annual Tax Return for Personal Income Tax, the Directorate General of Taxes collaborates with universities and various organizations to facilitate tax volunteer programs. These initiatives involve cooperation between tax officers and volunteers to provide on-site assistance at Tax Offices. The program aims to support individual taxpayers and the broader community by assisting with annual tax return submissions, educating taxpayers on relevant regulations, and guiding them through the process of completing and submitting required tax documents.

This community assistance initiative represents a form of service aimed at enhancing tax compliance. An increase in the number of taxpayers submitting the Annual Tax Return for Personal Income Tax contributes to the expansion of tax data, which in turn facilitates higher state revenue and improves the tax ratio.



Tax volunteers are people who voluntarily help with tax reporting and administration. Based on Directorate General of Taxes data, up to June 2024, 7,595 people have been recorded as tax volunteers spreading across 33 Directorate General of Taxes regional offices and 464 tax centers throughout Indonesia and they have carried out 527,986 activities.

In addition to providing in-person assistance for completing the Annual Tax Return, the Directorate General of Taxes also offers online services through the [djponline.pajak.go.id](https://djponline.pajak.go.id). However, the availability of digital assistance for individual taxpayers and prior experience with online tax filing have not significantly influenced Individual Taxpayers' (WPOP) preference for submitting their Annual Tax Return for Personal Income Tax in person at Tax Offices. Although the Annual Tax Return for Personal Income Tax is one of the simplest tax reporting processes, a substantial number of taxpayers continue to file their returns directly at the tax office. This situation may hinder the government's tax extensification efforts, as resources remain concentrated on basic tax services.

As a tax volunteer, the researcher was assigned to assist taxpayers in reporting Personal Income Tax because it has the most straightforward form-filling and submission process, and needs expedited services due to it having the highest number of individual taxpayers. This strategy allowed tax officers to focus on solving problems and providing education to taxpayers who are engaged in business or freelance activities, which require more comprehensive tax calculations. Field observations and interviews revealed that some individual taxpayers continued to file their Annual Tax Return for Personal Income Tax in person at the Tax Office despite having long-held Taxpayer Identification Numbers (NPWP) and prior experience with online tax reporting. Notably, nearly 50% of taxpayer visits to Pondok Aren Tax Office involved simple administrative issues such as PIN activation, forgotten passwords, unfamiliarity with online applications, and other minor errors. This percentage was based on the equal distribution of taxpayers served by both tax volunteers and tax officers. If these basic tax reporting issues could be managed independently through online services, the burden on tax officers' services would be significantly reduced. This would allow tax officers to focus on more complex tax matters, ultimately improving tax collection efficiency and enhancing the overall performance of the Directorate General of Taxes.

Building on these findings, the researcher aims to conduct an in-depth study on identifying the factors influencing individual taxpayers who report directly at the Tax Office using the Ishikawa Diagram. Observations and interviews were conducted with taxpayers at Pondok Aren Bintaro, South Tangerang Tax Office. The data obtained were reconstructed and analyzed in relation to existing research to provide a comprehensive understanding of the reasons behind taxpayers' preference for in-person tax reporting. The study employs the Ishikawa (fishbone) diagram as an analytical tool to visually represent the cause-and-effect relationships influencing this behavior. After identifying potential and primary causes through the Ishikawa diagram, further analysis is conducted using the 5M framework (Man, Materials, Machines, Methods, Money) to examine the key contributing factors.

This study, then, aims to identify the root causes of the difficulties faced by individual taxpayers in completing the Annual Tax Return for Personal Income Tax (PPh OP). Although the tax return process has been designed to be straightforward and user-friendly, many taxpayers still struggle with online filing through the application. As a result, a significant number of taxpayers prefer visiting the Tax Service Office (KPP) in person rather than utilizing digital services, contributing to increased workloads for the Directorate General of Taxes. The preference for face-to-face assistance places additional strain on tax offices, diverting resources away from efforts to enhance tax intensification and extensification. Identifying the primary factors behind these challenges will enable the Directorate General of Taxes to implement targeted policy measures to reduce taxpayer congestion, particularly toward the end of the tax



reporting period. Furthermore, understanding the role and impact of tax volunteers in addressing these issues is essential. This study seeks to map the obstacles taxpayers encounter when reporting taxes and explore strategies to improve compliance. By enhancing taxpayer awareness and participation, the research aims to support increased state revenue.

## **LITERATURE REVIEW**

### **Tax Compliance**

According to general tax regulations, taxes are mandatory contributions imposed on individuals or entities by the state, without direct compensation. The government collects taxes as a primary source of state revenue to finance state expenditures, namely services and development. Tax compliance refers to a taxpayer's adherence to tax regulations in fulfilling their obligations. While tax compliance is often linked to economic factors, this enforcement through deterrence measures has limitations, as it primarily seeks to force compliance (Romadhon & Diamastuti, 2020). Tax compliance is divided into formal compliance and material compliance. Formal compliance is taxpayer compliance to carry out tax obligations formally, namely submitting periodic or annual tax returns, whereas material compliance is the obligation to prepare all data and information presented in the tax return to be examined against supporting evidence so that all data and information presented can be verified.

### **Justice Theory**

The Justice Theory (Sparks & McColl-Kennedy, 2001) posits that perceptions of fairness in service delivery, particularly among dissatisfied or disadvantaged customers, can influence their satisfaction, loyalty, and overall behavior toward an organization or company. This theory categorizes justice into three dimensions: distributive justice, procedural justice, and interactional justice. Distributive Justice refers to the extent to which the compensation provided by a company aligns with the loss experienced by the customer. Procedural Justice pertains to customers' perceptions of a company's responsiveness in addressing complaints or issues, assessed based on consistency, clarity, timeliness, and adherence to established procedures. Interactional Justice examines how employees interact with customers during issue resolution, emphasizing aspects such as empathy, politeness, respect, and honesty in communication.

Customers who are satisfied with a company's services based on these aspects are more likely to remain loyal and continue using the service. In the context of this study, when taxpayers are satisfied with the services provided by the Tax Service Office (KPP), they are more likely to exhibit enthusiasm, trust, and compliance in fulfilling their tax obligations. Regarding the service delivery in both online and offline contexts, prior research (Odoom, Agbemabiese, & Hinson, 2020) identifies three key strategies for service recovery: apology, compensation, and explanation. This study suggests that in cases of service failure in online platforms, an apology serves as a form of psychological compensation that can help address customer complaints. However, this perspective requires further examination, as the relationship between apologies and customer satisfaction has not been found to be statistically significant.

### **Service quality theory**

The Service Quality Theory, also known as SERVQUAL, is a model developed to measure service quality and identify gaps between customer expectations and perceptions of the service received (Parasuraman, Zeithaml, & Berry, 1988). This model comprises five key dimensions: tangibles, reliability, responsiveness, assurance, and empathy. Tangibles refer to the physical aspects of service quality, including facilities, equipment, personnel, and communication materials, as well as layout, cleanliness, and the overall physical service environment. Reliability measures a company's ability to provide consistent and accurate



services. Responsiveness reflects the willingness and capability of a company to deliver prompt and efficient services in response to customer needs. Assurance is based on the knowledge, competence, and friendliness of service providers in instilling confidence and trust in customers. This dimension also includes professionalism, courtesy, and credibility. Empathy examines the attentiveness and understanding demonstrated by a company toward its customers.

Research conducted by Park and Kim (2022) indicates that offline service quality significantly influences customer satisfaction, brand attitude, and brand loyalty. The tangible and empathy aspects of offline services directly impact customer satisfaction and brand perception, ultimately contributing to consumer loyalty toward the service brand. This study highlights the importance of integrating online and offline services, emphasizing that a strong brand identity and a focus on offline service quality can enhance customer loyalty and foster long-term relationships. Wang and Teo (2020) investigated mobile government (m-government) services, which utilize mobile technology to deliver public services but often experience service failures. The model has since evolved to incorporate both online and offline service quality, demonstrating a positive relationship with public's satisfaction. Their findings indicate that offline service quality positively moderates the relationship between online service quality and public's satisfaction, while public's satisfaction partially mediates the relationship between information quality/online service quality (but not system quality) and perceived value. This study extends the information system success model by distinguishing between online and offline service quality and introducing the concept of perceived value. The findings provide a framework for assessing the success of m-government systems in terms of service quality and perceived public value.

### **Transfer Affect Theory**

The Transfer Affect Theory posits that positive emotions and experiences encountered by customers during offline services can be transferred to their perception of online services (Aaker & Keller, 1990; Kim, Lim, & Bhargava, 1998). In the context of this study, taxpayer satisfaction with in-person services at the Tax Office can influence their perceptions and behaviors when utilizing online tax services. This helps in understanding the interaction between online and offline Tax Office services to taxpayer satisfaction. In the context of omnichannel retailing, if taxpayers have positive offline service experiences, characterized by ease of access, clear information, and seamless interactions, their trust and loyalty toward online services may increase. Consequently, they are more likely to engage with online tax services while maintaining a comparable level of satisfaction.

### **Previous research**

Research on the implementation of the e-filing application (Anakotta, Sapulette, & Iskandar, 2023) shows that in the implementation of the e-filing system, tax understanding has a significant effect on taxpayer compliance. Tax volunteers contribute to enhancing the effectiveness of e-filing implementation in improving taxpayer compliance. However, they do not moderate the relationship between tax understanding and taxpayer compliance. Research on individual taxpayer compliance (Darmayasa, Wibawa, & Nurhayanti, 2020) found a relationship between the variable of e-filing implementation and Individual Taxpayers compliance, with results showing a significant positive effect. The higher the implementation of e-filing among Individual Taxpayers, the more likely taxpayers are to fulfill their tax obligations, especially in reporting the Annual Income Tax Return. Additionally, the role of tax volunteers has a direct and significant positive effect on individual taxpayer compliance. An increase in tax volunteer engagement is associated with improved administrative compliance among taxpayers. However, findings suggest that tax volunteers do not moderate the positive relationship between e-filing implementation and taxpayer compliance. Instead, the role of tax



volunteers functions as an independent variable, as it is classified within the moderation predictor category rather than acting as a moderating factor in this relationship.

Astuti et. al. (2023) conducted research on the implementation of e-filing and its impact on Individual Taxpayers' E-SPT reporting. The findings indicate that e-filing implementation does not significantly affect E-SPT reporting among individual taxpayers. However, the role of tax volunteers demonstrates a positive and significant effect on E-SPT reporting. Simultaneously, both e-filing implementation and the role of tax volunteers influence individual taxpayers reporting. Further research on the impact of increases in Non-Taxable Income (PTKP) on tax compliance levels (Isnawati et.al., 2018) with an analysis of the loss of state revenue in the tax sector was conducted using fishbone analysis. This study utilized the fishbone analysis to identify the root causes of the issue, categorizing them into two key elements: government factors (government efforts and PTKP adjustments) and societal factors (taxpayer compliance, increased purchasing power, and taxpayer numbers). Fishbone analysis has also been employed in various studies across different fields. Sinaga, Heriyanto, and Safri (2017) used this method to evaluate the effectiveness of regional cash management in efforts to increase locally-generated revenue (PAD). Similarly, Kurniawati and Rachmayanti (2018) applied fishbone analysis to identify the underlying causes of low participation in the National Health Insurance (JKN) program among informal sector workers in rural areas.

Several studies have highlighted the critical role of perceived novelty in both offline and online service channels in shaping customer inspiration and loyalty across both platforms (Frasquet, Ieva, & Mollá-Descals, 2024). This study utilized Customer Inspiration Theory, Novelty Categorization Theory, and Affect Transfer Theory to examine these effects. Research conducted by Fan and Yang (2015) on e-government services found that user perceptions of offline service quality significantly enhance perceptions of online service quality. Additionally, perceptions of online service quality have a direct and significant effect on public satisfaction with e-government services. Similar research, (Jing & Wenting, 2014) demonstrated that online service quality has a significant impact on public satisfaction with e-government services, whereas offline services exhibit certain limitations and do not significantly influence public satisfaction. Park and Kim (2022) research on service quality further supports these findings, concluding that offline service quality affects consumer satisfaction, attitudes, and loyalty to OC services. Factors such as tangibility and empathy in offline services directly impact consumer satisfaction, which in turn strengthens customer loyalty. High-quality offline services not only enhance customer retention but also foster sustainable, long-term relationships. To improve offline service quality and positively influence consumer perceptions, several key factors must be considered, including physical appearance, empathy, consistency, personalization, interaction and communication, employee training, and service differentiation.

## **METHODS**

### **Type of Research**

This research employs a descriptive qualitative research method, which is based on the postpositivist research paradigm. This approach is used to examine object's condition naturally with the researcher serving as the primary instrument in data collection. Data collection is conducted through triangulation and the data analysis process follows an inductive approach. To ensure data validity, this study utilizes source triangulation and technique triangulation. Source triangulation enhances data credibility by comparing findings obtained from multiple sources, whereas technique triangulation verifies the accuracy of specific information through diverse data collection techniques (Sugiyono, 2018). In line with this methodology, the researcher conducted observations and interviews with Individual Taxpayers as the primary



respondents, alongside tax officers, tax volunteers, and academics, to gain a comprehensive understanding of the observed phenomena.

In general, the descriptive qualitative method is effective for obtaining a comprehensive understanding of a phenomenon or issue from multiple perspectives. This approach is particularly useful for exploring complex and subjective phenomena. However, the findings of qualitative research are typically not generalizable to a broader population.

### **Types and Sources of Data**

This study utilizes both primary and secondary data. Primary data refers to data collected directly by the researchers through methods such as interviews, observations, or trials specifically designed for research purposes. In 2024, the Director of the Polytechnic of State Finance STAN appointed 44 lecturers and 99 students as accompanying officers to assist in the completion of Annual Tax Returns from February to May 2024. These individuals were organized into several teams, with the researchers belonging to Team 13, consisting of 3 lecturers and 6 students. Primary data collection took place in March 2024, coinciding with an increase in taxpayer visits as the tax reporting deadline approached. Following directives from the Head of the Pondok Aren Tax Office, the accompanying officers exclusively assisted Individual Taxpayers. Consequently, the respondents in this study were Individual Taxpayers filing Annual Tax Returns 1770 S and 1770 SS in person at the Pondok Aren Tax Office. Team 13 was assigned to duty once a week in March 2024, assisting an average of three Individual Taxpayers per shift. Interviews were conducted during the service process. This primary data is particularly valuable as it was specifically collected to support the objectives of this research. Other respondents included tax officers from the Pondok Aren Tax Office and academics from the Polytechnic of State Finance STAN Tax Center, providing a broader perspective for analysis. Furthermore, briefing materials from the Head of the Tax Office and tax counselors served as essential guidelines for data validation. Secondary data, on the other hand, refers to information previously collected by other parties before the study began. This data was obtained from various sources, including official records, books, journals, reports, and online resources. Since secondary data is pre-existing, it did not require new collection efforts, but rather compilation and analysis from available sources.

### **Data Analysis Techniques**

Data analysis is conducted simultaneously with data collection through the processes of data reduction, data display, and data verification (Sugiyono, 2018). The interpretation of data extends beyond the data itself, taking into account the accompanying context. This approach enables researchers to derive broader insights and generate meaningful, practical findings. One of the key methods used for problem-solving and root cause analysis in this study is the MECE (Mutually Exclusive, Collectively Exhaustive) Framework, introduced by McKinsey (Hartono et. al., 2018).

The MECE (Mutually Exclusive, Collectively Exhaustive) Framework ensures that statements are exclusive and collective. Mutually exclusive means that each statement falls into only one category or classification, preventing repetition. Meanwhile, Collectively Exhaustive ensures that all relevant statements are accounted for, with no statement left unclassified, thereby capturing the complete set of information. This method identifies the root cause of a problem by organizing elements into distinct groups that comprehensively cover all possibilities without overlap. In research like this, the MECE Framework can be applied to categorize taxpayers based on factors such as type of tax deposit, tax object, amount, and other relevant criteria. This classification helps to analyze which category is the most effective analytical approach. Furthermore, researchers conduct a more detailed study, improving the analysis and leading to well-informed decision-making.



The next analytical tool used is the fishbone analysis, as applied in research on the taxation sector (Isnawati et.al., 2018) and in identifying issues related to social security (Kurniawati & Rachmayanti, 2018). The Fishbone Model is an analytical tool designed to identify and illustrate the relationship between a problem and its underlying causes, making it particularly useful in qualitative analysis (Luo, Wu, & Duan, 2018). Also known as the Ishikawa diagram or the cause-and-effect diagram, fishbone analysis is a traditional quality management tool that visually represents factors contributing to an issue. The development of Ishikawa diagrams has been widely implemented to analyze problems and identify potential root causes of those issues.

To create a Fishbone Diagram, the process begins by defining the problem statement, which is placed at the "head" of the fish. Next, the causal factors contributing to the problem are identified and categorized into several groups. Once the root causes have been identified, researchers further break down each primary cause into as many contributing factors as possible, based on interview and observation data. These detailed causes are then mapped onto the "bones" of the fish diagram. The next step involves analyzing the problem's severity by assessing its urgency, seriousness, and growth. Problem identification is crucial for developing solutions and recommendations. The Fishbone Diagram serves as a template for analysis, helping to fill research gaps (Korać & Simić, 2019).

Identifying the root cause of a problem is crucial, as misidentifying the underlying issue can lead to wasted resources and time. Given the numerous potential causes and the inherent subjectivity that may arise during analysis, visualizing root causes using a numerical approach enables a more effective examination of the factors contributing to the problem. The workflow involves identifying, sequencing, and graphically presenting the potential causes of the issue. This process categorizes and details the root causes based on management elements. For instance, when analyzing the behavior of Individual Taxpayers (WPOP) as part of tax office management, researchers can apply management principles such as Man, Materials, Machines, Methods, and Money (Terry, 1997). This principle then developed and was used for various analyses by adding several other aspects such as media, time, technology and information, environment, and others.

## **RESULTS AND DISCUSSION**

### **Description of Research Object**

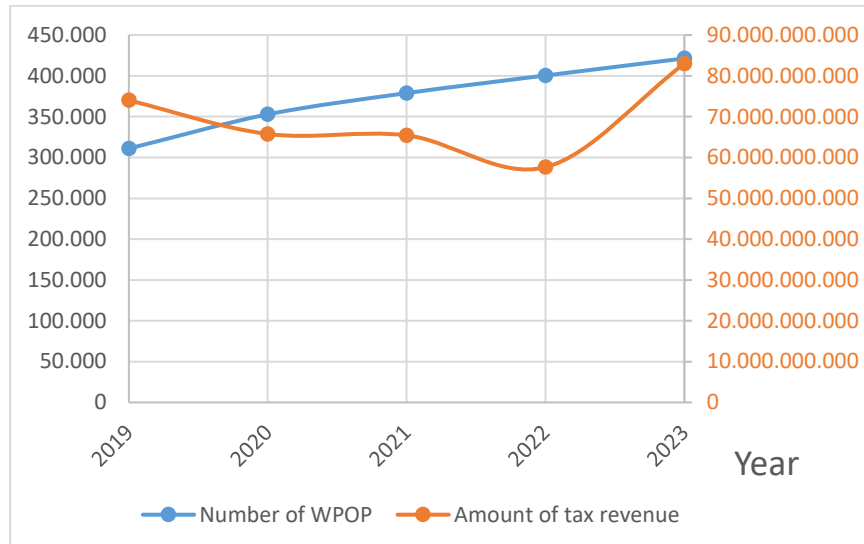
This study was conducted at Pondok Aren Tax Office, under the jurisdiction of the Regional Office of the Directorate General of Taxes (DJP) for Banten Province. Pondok Aren Tax Office has established partnerships with Polytechnic of State Finance STAN and other universities in Banten Province through the Tax Volunteer Program. For example, Polytechnic of State Finance STAN operates a dedicated Tax Center that focuses on tax research and development, including the recruitment and training of lecturers and students who wish to become tax volunteers. Through this program, the Tax Office provides training to lecturers and students on filing annual tax returns (SPT) using e-filing. Subsequently, these lecturers and students participate in tax assistance services for the public, aiming to increase tax awareness and compliance. This initiative has significantly supported Tax Office's service performance, especially given the increasing number of taxpayers, as illustrated in Graph 1, while tax revenue remains fluctuating.

The service provided to Individual Taxpayers, especially employees, by tax volunteers is separated from service provided by tax officers, considering the complexity of the problem. Completing the Annual Tax Return for Individual Taxpayers, especially employees and retirees, is simpler and should be able to be done independently using the djponline application. Based on the results of observations, researchers found that there are still many individual



taxpayers who come to the Tax Office only to fill out and report the Annual Tax Return for Personal Income Tax by bringing withholding tax slips. Based on observations of the Annual Tax Return brought by several Individual Taxpayers, it is shown that the person concerned has an income that is less than the non-taxable income threshold (PTKP) which means that they are not taxed, but still committed to submitting their tax report.

**Chart 1. Number of WPOP and Amount of Tax Revenue**

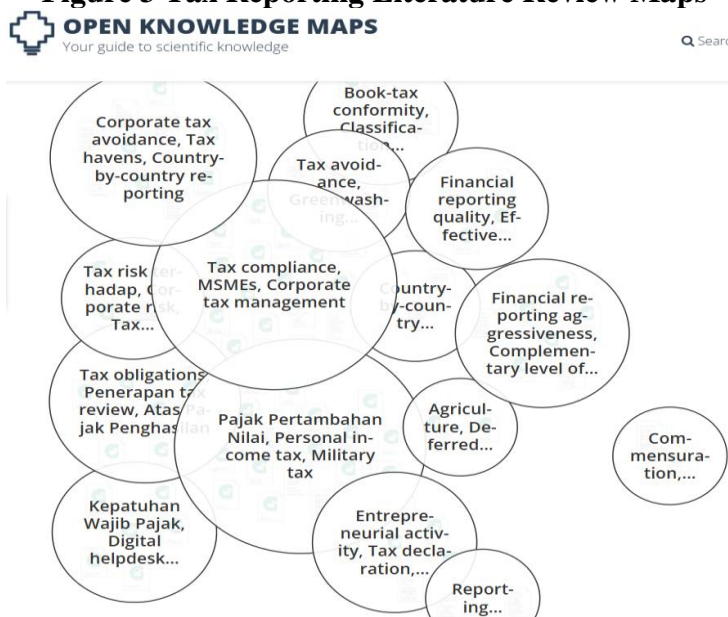


Sources: Processed by the author based on KPP Pratama Pondok Aren data, 2024

**Discussion**

This study utilizes observations, interviews, and literature reviews to identify the root cause of why Individual Taxpayers still need to visit the Pondok Aren Tax Office in person. The literature review was conducted using an online application called OpenKnowledge Maps, by entering the keyword "tax reporting." This application provides access to published articles and academic works (such as theses and dissertations) stored in university repositories, visually presenting them as a thematic map that illustrates their connections to related topics. By utilizing this mapping tool, recommended research articles were accessed and systematically summarized.

**Figure 3 Tax Reporting Literature Review Maps**



Sources: Open Knowledge Maps



Based on several recommended articles, previous studies on tax reporting, particularly regarding the reasons Individual Taxpayers visit the Tax Office, indicate that many taxpayers struggle with completing their Annual Tax Returns and calculating taxes, necessitating direct consultation with tax officers (Saryadi & Pinem, 2019; Oktavendi & Widyastuti, 2021). Other studies have found that Individual Taxpayers often lack an understanding of tax regulations, leading to miscalculations in tax payments (Salmon & Sarjono, 2024; Pakpahan et. al., 2021). Additionally, the incompleteness of supporting documents required for tax filing also contributes to the problem (Muamarah, Tresnajaya, & Sopian, 2022). Despite the availability of online tax reporting services such as e-filing, many taxpayers encounter difficulties using data entry features, including issues with failed logins and forgotten passwords (Pakpahan et. al., 2021; Az, 2022; Anjani, 2023; Astuti et. al., 2023; Safwandi, 2023). Other barriers to completing Annual Tax Returns include challenges in accessing official tax applications and websites (Kusanda & Hadiyati, 2021), low tax awareness (Rosyada, 2013) and tax compliance issues influenced by negative perceptions of taxation (Swasti, Judith, & Sinaga, 2023). However, some studies suggest that many Individual Taxpayers prefer visiting the Tax Office because they find it more convenient and reliable to meet tax officers in person. Face-to-face interactions provide a sense of trust and reassurance (Lianty & Hapsari, 2017; Andreansyah & Farina, 2022; Yadinta, Suratno, & Mulyadi, 2018; Zuraeva & Rulandari, 2020; Silalahi, Al Musadieq, & Nurtadjono, 2015).

Based on the literature review and subsequent discussion, a root cause analysis was conducted using the MECE method and the management principles approach, which includes Man, Materials, Machines, Methods, and Money (5M), along with additional aspects such as Information and Time. Based on the interview results, Team 13 organized a focus group discussion (FGD) with tax officers and academics affiliated with the Polytechnic of State Finance STAN Tax Center. This discussion aimed to identify the root causes of the problem and validate respondents' statements. The interview data that could be analyzed and deemed relevant to the research theme were obtained from 17 respondents, representing 50% of the Individual Taxpayers served by Team 13. These respondents primarily consisted of employees, including retirees, whose Annual Tax Return (SPT) filings were relatively simple. Conversely, Individual Taxpayers engaged in independent businesses or those filing complex tax reports were excluded from the analysis, as they genuinely required direct consultation with tax officers.

Once all the root causes of the problem have been identified, the next step is to categorize them according to management principles, specifically the 5M framework (Liliana, 2016). Grouping the causes of the problem using the 5M method is widely utilized for analyzing product quality in industrial settings, as it allows for a clear and simple visualization of the factors contributing to product nonconformity (Siwiec & Pacana, 2022). The detailed results of this analysis are presented in Table 1.

**Table 1. Results of Root Cause Analysis of Problems**

FACTOR	CAUSE 1	CAUSE 2
Man (M1)	People do not understand tax regulations (M11)	Lack of Knowledge (M111)
		Never paid taxes before (M112)
	Lack of Taxpayer Awareness (M12)	Lack of honesty in filling out taxes (M121)
		Low perception of tax (M122)
	Lack of tax compliance (M13)	Negative news about tax authorities (M131)
		Tax calculations are too complicated (M132)
	Lack of taxpayer capacity (M14)	Unable to file tax returns online (M141)
Elderly taxpayers (M142)		
		Lack of Knowledge (M111)
		Too many tax regulations (M211)



	Do not understand tax regulations (M21)	Frequently changing regulations (M212)
Materials (M2)		Complicated tax filing process (M221)
	Do not understand procedures (M22)	Requires supporting documents (M222)
Methods (M3)		Requires electronic devices (M223)
		More comfortable with face-to-face interaction (M311)
		More trustworthy (M312)
	Offline services at the Tax Office (M31)	Facing technical issues with the application (M313)
		Errors and discrepancies (M314)
		Service quality of tax officers (M315)
	Online services via applications (M32)	Has previously filed an online tax return (M321)
		Avoiding long queues (M322)
		Simple tax reporting (M323)
		Satisfaction with service (M324)
Money (M4)	Low income (M41)	Feel that tax reporting is unnecessary (M411)
	Long queues (M42)	Losing valuable time (M421)
	No electronic devices (M43)	Electronic devices are considered expensive (M431)
		Forgot PIN, password, missing documents (M511)
	Application issues (M51)	Long verification code delivery time (M512)
		Complicated process for resetting PIN/password (M513)
Machine (M5)		DJP website shows "Server Not Found 404 or 405" (M514)
	Network issues (M52)	e-Filing system is down (M521)
		Unstable internet connection (M522)
	Annual Tax Return (SPT) delivery (M61)	Did not receive notification (M611)
Information (M6)	Notification from the workplace (M62)	Following orders from the office treasurer (M621)
	Lack of dissemination program (M63)	Taxpayers do not use social media (M631)
Time (M7)	Prefer to report taxes near the deadline (M71)	Uncertainty about income amount (M711)
	Lack of time due to busy work schedule (M72)	Reluctant to see long queues (M721)
		Tax office is far from the taxpayer's location (M722)

Sources: Processed by the author

Based on the root cause analysis, the primary issue identified as the core problem is positioned as the "head of the fish" in the Fishbone Analysis, with the results illustrated in Figure 4. The Fishbone Analysis, also known as the Ishikawa Diagram, is a straightforward graphical tool designed to identify and understand the underlying causes of a problem and is widely used to analyze the relationships between a problem and its contributing factors.

Table 1 shows the most probable root causes that drive Individual Taxpayers to seek direct consultation for completing their Annual Tax Returns, despite efforts to simplify tax administration and policies to facilitate a simpler filing and reporting process. Based on the Fishbone Diagram analysis in Figure 2, which examines the difficulties faced by Individual Taxpayers in filing their Annual Tax Returns, the primary causal factor falls under the "Man" element (M1). The key issue, represented by the M11 branch in Figure 2, is taxpayers' lack of



knowledge regarding tax reporting. This finding is further supported by several previous studies, which also highlight insufficient taxpayer knowledge as a significant barrier to income tax reporting (Salmon & Sarjono, 2024; Anjani, 2023; Az Zahra, 2022; Lianty & Hapsari, 2017; Astuti et. al., 2023).

Based on interviews conducted during the Annual Tax Return (SPT) reporting process at the Tax Office, many taxpayers struggled to understand tax regulations and reporting procedures, leading them to seek direct assistance at the Tax Office. For instance, Setyastari, a housewife who reported as an inactive taxpayer, expressed her frustration “The procedure at the Tax Office is quite complicated. I have to fill in the tax first, then find out which Form to use, 1770, 1770S, or 1770SS—even though I don’t have any income”. Her statement highlights a lack of awareness regarding the appropriate tax reporting forms. Similarly, Ria Ayu, a sales marketing professional who has held a taxpayer Identification Number for over a decade, stated "So far, my friends have helped me fill out my tax reports. I still prefer going to the Tax Office because I feel technologically illiterate...". This sentiment was also echoed by Bejo Purwadi, an architect born in 1962, who admitted that his Annual Tax Return had always been filled out by his son due to his lack of digital literacy. These findings align with previous research suggesting that tax procedures are perceived as difficult (Pakpahan et. al., 2021; Yulianti, 2017). Many taxpayers struggle with understanding tax reporting instructions, are unfamiliar with online filing systems (Oktavendi & Widyastuti, 2021; Anjani, 2023; Astuti et. al., 2023; Az Zahra, 2022) and face challenges in calculating their tax obligations (Safwandi, 2023). An example of the miscalculation issue was the report by Tsabit Rohimi, a Government Teacher with Work Agreements (P3K) who has held a taxpayer Identification Number since 2018. He visited the Tax Office to correct an error in his tax deduction records. Similarly, Budiyo, a security guard with a taxpayer Identification Number since 2020, stated that he came to the Tax Office due to an overpayment issue in his tax report.

As a result, taxpayers have become increasingly reliant on tax officers for assistance, leading to a higher demand for in-person services. This growing demand necessitates a sufficient number of well-trained and approachable tax officers to provide effective support (Zuraeva & Rulandari, 2020). Due to their limited knowledge and familiarity with tax reporting systems, many taxpayers face difficulties accessing online services. Common issues include incorrect logins, forgotten passwords, incorrect data entry, missing documents, and forgotten EFIN (Electronic Filing Identification Number) codes (Pakpahan et. al., 2021; Muamarah, Tresnajaya, & Sopian, 2022; Muamarah, Sulfan, & Safitra, 2023). Researchers found that at least four taxpayers forgot their passwords and EFIN (Electronic Filing Identification Number). EFIN is an identification or authentication code for electronic tax data transmission.

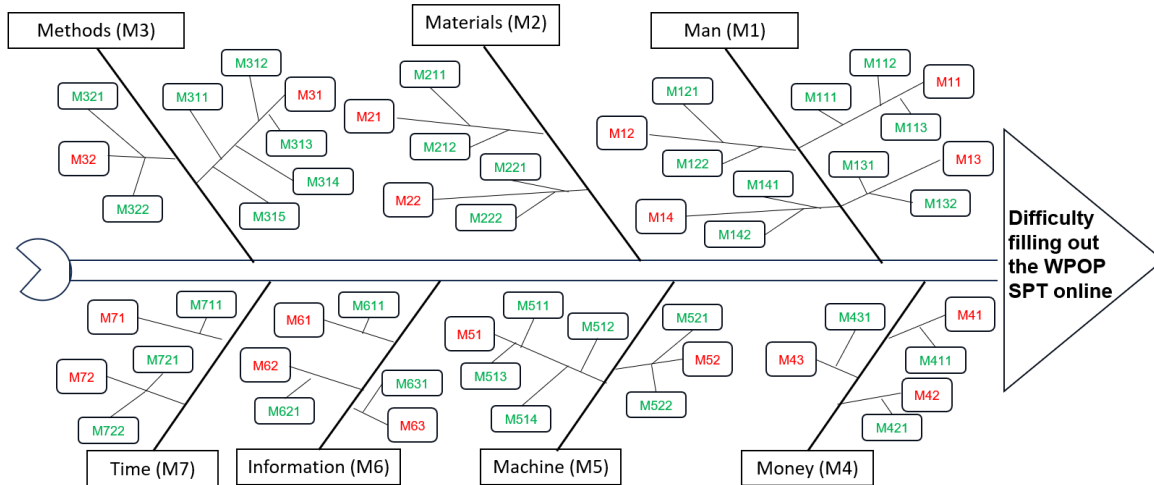
Field observations further confirmed these findings, as researchers encountered a taxpayer who was unable to access their personal email and instead used a relative's email address. Additionally, a literature review states that, from a human factor perspective, low tax compliance may be influenced by negative perceptions of tax authorities. Prior research suggests that low tax awareness Rosyada (2013) and Yadinta (2018) can be attributed to negative media coverage of tax officials (Swasti, Judith, & Sinaga, 2023) and dissatisfaction with tax services (Az, 2022; Zuraeva & Rulandari, 2020). However, these particular factors were not found in this study.

Based on the Materials factor (M2), one of the key issues is the complexity of the tax reporting process, which requires complete supporting documents (Salmon & Sarjono, 2024). Many taxpayers struggle to differentiate between various types of tax report documents, often leading to incomplete submissions (Anjani, 2023; Muamarah, Sulfan, & Safitra, 2023). In addition to withholding income tax slip, taxpayers are also required to provide their family information, spouse's taxpayers identification number, asset details, active email account, and



EFIN code. However, in practice, many taxpayers fail to bring these necessary documents. This issue is particularly prevalent among first-time filers who have recently obtained their taxpayer identification number, as they may be unfamiliar with the process.

**Figure 4** Fishbone Analysis/Ishikawa Diagram



Sources: Processed by the author

Analysis from the Methods (M3) side can be divided into direct face-to-face or offline tax reporting services and online services through applications that can be accessed by taxpayers themselves. Some important aspects of tax officer services that influences taxpayer preferences are politeness and communication skills (Rosyada, 2013; Lianty & Hapsari, 2017; Yadinta, Suratno, & Mulyadi, 2018; Andreansyah & Farina, 2022). Additionally, reliable, responsive, secure, and empathetic services (Zuraeva & Rulandari, 2020; Silalahi, Al Musadieq, & Nurtadjono, 2015) enhance taxpayer satisfaction and encourage individuals to visit the Tax Office for direct assistance. The involvement of tax volunteers (Az Zahra, 2022) is also highlighted as a means to improve service quality. On the other hand, the use of online services (Kusanda & Hadiyati, 2021) can be advantageous if they offer ease of use and convenience (Yulianti, 2017). However, some taxpayers still prefer in-person assistance due to concerns about making errors when filing independently. As stated by Nidi Halipah, a private employee, "I come here to get more accurate information and the next steps. If I try it myself, I'm afraid of making mistakes". Direct reporting in the Tax Office provides a sense of security and confidence in the accuracy of tax reporting, making it a preferred alternative to self-filing for taxpayers.

The Money factor (M4) influences taxpayer compliance in tax reporting, particularly when individuals visit the Tax Office for direct assistance but must endure long queues. Taxpayers who experience delays and slow service often face time constraints, feeling they have lost valuable opportunities elsewhere (Pakpahan et. al., 2021; Safwandi, 2023). This Money factor (M4) is closely linked to the Time factor (M7). A respondent by the name of Siti Samsiah, a teacher with a Taxpayer Identification Number since 2015, "I came here because there is a deadline for reporting, so it's faster this way." This statement aligns with findings in the literature. Research Oktavendi and Widyastuti (2021) indicates that taxpayers often fear being fined if they fail to submit their tax reports on time. Additionally, other studies highlight that tax incentives and penalties significantly influence tax compliance (Andreansyah & Farina, 2022).

The Machine factor (M5) encompasses both hardware and software issues that taxpayers encounter during the tax reporting process. Software-related challenges include registration failures, system errors on the Directorate General of Taxes' online platform (Pakpahan et. al., 2021), difficulties accessing the Directorate General of Taxes' website, and



delayed email responses from the tax authority (Anjani, 2023; Muamarah, Tresnajaya, & Sopian, 2022). Additionally, taxpayers and tax officers face disruptions in online consultations and limited Wi-Fi access (Az Zahra, 2022). Moreover, tax volunteer officers and taxpayers often rely on their personal data plans to ensure smooth tax reporting. During peak reporting periods, the Tax Office also experiences a shortage of computer units, leading to further delays (Zuraeva & Rulandari, 2020). Moreover, tax volunteer officers and taxpayers often rely on their personal data plans to ensure smooth tax reporting. During peak reporting periods, the Tax Office also experiences a shortage of computer units, leading to further delays.

The Information Factor (M6) plays a crucial role in enhancing taxpayer knowledge and understanding and is frequently suggested as a solution in various studies. Recommended approaches include public outreach programs (Saryadi & Pinem, 2019; Rosyada, 2013), training and mentoring (Oktavendi & Widyastuti, 2021), and tax counseling sessions (Astuti et al., 2023). The educational materials provided cover tax calculation and reporting procedures, as well as information on user-friendly services involving tax volunteers. This emphasis on information dissemination is also reflected in the orientation and briefing from the Head of the Tax Office to tax volunteers, aiming to promote tax regulations and assist taxpayers. Basic tax-related issues commonly faced by Individual Taxpayers (employees) fall within the scope of tax volunteers' responsibilities, allowing tax officers to focus on handling more complex tax cases.

Based on the analysis, several factors contribute to the high number of Individual Taxpayers who continue to report their Annual Tax Return in person at the Tax Office. The primary issue from the taxpayers' perspective is a lack of knowledge regarding taxation, including tax rates, calculation methods, and reporting procedures. Although online tax reporting options such as e-filing are available, they remain inaccessible or insufficiently user-friendly for taxpayers with limited proficiency in using electronic devices. Many taxpayers find the reporting process overly detailed and prefer to maintain confidentiality regarding their income, making direct interaction with tax officers at the Tax Office a more comfortable option. Additionally, some taxpayers face technical challenges in online reporting, such as not owning an email address, relying on basic mobile devices, forgetting account information, or experiencing Taxpayer Identification Number errors. As a result, taxpayers encountering these difficulties frequently seek assistance from tax volunteers stationed at the Tax Office. Another factor observed is that some Individual Taxpayers who visit the Tax Office include interns, temporary employees with incomes below the Non-Taxable Income Threshold, and retirees. Many of these taxpayers visit simply to demonstrate compliance and fulfil administrative requirements.

Meanwhile, Individual Taxpayers who are already familiar with the tax reporting process often face more varied issues, particularly related to calculation discrepancies in their Annual Tax Return. These discrepancies require corrections in calculation methods and withholding tax slip. Some taxpayers also perceive tax regulations as overly complex, requiring careful documentation and supporting evidence for accurate reporting. When using e-filing, taxpayers may experience delays due to slow application responses or system inaccessibility, especially during peak periods near the tax reporting deadline. If a calculation discrepancy occurs, many taxpayers are uncertain about how to make corrections. Furthermore, understanding tax regulations and navigating the e-filing system requires considerable time and effort. Since taxpayers tend to report taxes at the last minute, they often feel pressed for time to resolve issues independently, prompting them to seek assistance directly at the Tax Office. Despite the inconvenience of long queues and lost work hours, many taxpayers still choose to visit the Tax Office due to concerns about potential penalties or sanctions. Additionally, from



the interview, it is found that some taxpayers are motivated by instructions from their employers to ensure compliance.

Numerous studies have shown that direct tax services provided by tax officers at the Tax Office offer convenience and reassurance to taxpayers, ultimately enhancing tax awareness and compliance. Face-to-face consultations allow taxpayers to openly discuss income details, cash flow, and financial transactions, with confidence that their confidentiality is safeguarded by tax officers. However, as the reporting deadline approaches, the surge in taxpayers leads to long queues and internet disruptions, hindering the e-filing process. According to Justice Theory, customer satisfaction fosters loyalty, trust, and enthusiasm, increasing taxpayers' willingness to comply with tax regulations. When service disruptions occur, implementing service recovery strategies—such as apologies, compensation, and clear explanations (Odoom, Agbemabiese, & Hinson, 2020)—can help mitigate frustration. If these psychological compensations are perceived as fair and reasonable, they can positively influence taxpayer expectations and satisfaction, ultimately promoting better tax compliance.

The Directorate General of Taxes continues to enhance taxpayer services by refining the tax reporting application. However, given the high demand for in-person visits to the Tax Office, it is equally important to improve on-site services. According to the Servqual (Service Quality) concept, service satisfaction is not solely dependent on the reliability of information technology but also on the quality of direct interactions (tangibles) which should be reliable, responsive, and empathetic. Research on Servqual suggests that offline service quality significantly impacts consumer satisfaction, reinforcing taxpayer trust in the government, especially amid negative tax-related news. Aligned with the Service Quality Theory, key factors influencing consumer satisfaction and loyalty include empathy and confidentiality. Based on the Transfer Affect Theory, positive experiences with offline services can help taxpayers more readily accept digital innovations, making them more inclined to use self-service online applications.

The Directorate General of Taxes also continues to innovate by integrating both online and offline services. When in-person services deliver satisfaction, they contribute to consumer loyalty, encouraging taxpayers to honestly report their tax obligations. Strengthening these relations between the government and taxpayers is crucial, as it fosters meaningful contributions to the management of state finances.

## **CONCLUSION**

The level of compliance in submitting Annual Income Tax Returns among Individual Taxpayers varies between employees and non-employees. Employee Individual Taxpayers benefit from a tax deduction mechanism implemented by their employers, simplifying the reporting process. The submission of Annual Tax Returns by Individual Taxpayers is significantly influenced by the role of tax officers and tax volunteers, who provide essential tax services and education. To enhance efficiency, the Directorate General of Taxes has introduced both offline and online tax services with the e-filing application. This application is designed to eliminate the need for taxpayers to visit the Tax Office in person. However, in practice, taxpayers' limitations and various technical challenges still drive many to seek direct assistance. A literature study employing the MECE method and management principles approach (Man, Materials, Machines, Methods, Money, Information, and Time) identified that the primary cause behind the high number of in-person visits is the lack of knowledge and understanding among taxpayers. Additionally, technical difficulties in operating the e-filing application contribute to the issue. Given these challenges, the role of tax officers and tax volunteers remains crucial in providing continuous tax education.



The high number of Individual Taxpayers visiting the Tax Office reflects a strong demand for direct tax services. Therefore, the procedure for providing services is very important as one of the techniques in encouraging increased satisfaction and tax compliance. To improve service quality, tax officers who train tax volunteers should go beyond tax technicalities and include customer service excellence programs. Additionally, the Tax Office must enhance its facilities and infrastructure, such as ensuring adequate computer availability and expanding internet capacity. These improvements are especially crucial in preventing service disruptions during peak reporting periods, particularly in the weeks leading up to the annual tax filing deadline.

This research was conducted at a Tax Office, and its primary limitation is the potential variation in services provided by other offices, such as Medium Taxpayer Offices, Large Taxpayer Offices, and Special Jakarta Tax Offices. Differences in office types may lead to variations in service delivery, which could, in turn, influence the opinions and experiences of taxpayer respondents.

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