ABSTRACT

With the widespread use of information and communication technology, the government is expected to continue to be interwoven with the potential related to this, namely the government transformation through e-Government. Tax Office Pratama Bandung Cibeunying under Directorate General of Taxation is one of the public service agencies that implement e-Government in providing services to taxpayer. As one of service, DJP issues e-filing service for annual SPT reporting. This ease users in the process of annual SPT reporting process because it can be done online and realtime. This study was conducted to determine the effect of e-Government service quality through the application of e-Filing at Tax Office Pratama Bandung Cibeunying to user application satisfaction.

Measurement is done by measuring variable Quality of e-Government Service as variable X and variable of Application User Satisfaction as variable Y. Variable X measured by e-Govqual approach and Y variable measured by fourteen element according to Public Satisfaction Index which is arranged in Decision of Ministry of Empowerment of State Apparaturs Number KEP / 25 / M.PAN / 2/2004. The sample used is 100 respondents with the requirement of ever using and reporting SPT through e-filing application and is a taxpayer registered in KPP Pratama Bandung Cibeunying. Determination of sample using non probability sampling method.

Research method used in this research is quantitative descriptive, using simple linear regression analysis and t test. Based on the results of research can be concluded that there is influence between the quality of e-Government service through the application of e-Filing at Tax Office Pratama Bandung Cibeunying to the satisfaction of application user. Based on the data calculation, the relationship between the two variables gained r of 0.839 which stated Quality of e-Government Service and User Service Satisfaction showed a very strong relationship. Furthermore, the results also shows the influence of quality of e-Government services to User Service Satisfaction is 70.5%.

Keywords: e-Government Service Quality, Application User Satisfaction, e-Govqual.