# ABSTRACT

The research be held to find out the influence of Service Quality of Tax Consultant Service to Customer Loyalty (Case Study at PT FMC Indonesia in 2019). The purpose of this research is to find and analyze the level of Service Quality of Tax Consultant Service and the level of Customer Loyalty at PT FMC Indonesia.

The indepedent variable is Service Quality and the dependent variable is Customer Loyalty. This research uses quantitative method with descriptive research type. The sampling technique uses non probability sampling method with purposive sampling, with 90 respondent, who joined and made transactions with PT FMC Indonesia. The results of the research using questionnaires distribution and data analysis techniques are processed with help of software SPSS version 22.

Based on the results of this research indicate that Tangibles (Physical Tangible) the dimension of Service Quality gets value on average score of 89,85% is resulted in excellent category, and make regular purchases the dimension of Customer Loyalty gets value on average score of 78% is categorized as good. Service Quality has a significant effect on Customer Loyalty of 10,6% while the remaining 89,4% is influenced by other factors.

In this research a simple linear regression equation is obtained, namely $Y = 1,256 + 0,413X$ meaning that Service Quality will increases by one point, then Customer Loyalty will increase by 0,413

**Keywords:** Service Quality, Customer Loyalty.