

Analysis of Effect of Knowledge and Service Quality, Accessibility of Information, Awareness and Behavior of Taxpayers and Impact on Satisfaction and Compliance With Taxpayers of Land and Buildings in The City Batam Island Riau Province

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Abstract: This study on the influence of knowledge and quality of service, to the accessibility of information, awareness and behavior of taxpayers Land and Building (PBB) and its impact on satisfaction and taxpayer compliance of the PBB in the city of Batam Riau Islands Province. The population is all taxpayers PBB in Batam Riau Province as many as 263,469 taxpayers. Test models with Generalized Least Square Estimation (GLS), analysis of structural equation modeling (SEM), proportional random sampling method and software assistance Amos 22, on 230 respondents. The test results indicate the model (fit) seen from the GFI, AGFI, TLI, CFI, RMSEA and CMIN / DF, each of which amounted to 0.925, 0.912, 0.968, 0.962, 0.037 and 0.682 are all that are in the range of expected values so that the model can be accepted. The results showed that: 1. Knowledge taxpayer affect the accessibility of taxpayer information. 2. Knowledge taxpayer affect the consciousness of the taxpayer. 3. Knowledge taxpayer influence the behavior of taxpayers. 4. The quality of service affect the accessibility of taxpayer information. 5. Service quality consciousness affect the taxpayer. 6. The quality of service does not affect the taxpayer's behavior. 7. Accessibility of information influence on taxpayer satisfaction. 8. Accessibility of information has no effect on tax compliance. 9. Awareness taxpayer effect on taxpayer satisfaction. 10. Awareness taxpayer has no effect on tax compliance. 11. Taxpayer's behavior affect the satisfaction of taxpayers. 12. Taxpayer's behavior influence on tax compliance. 13. Satisfaction taxpayer effect on tax compliance public.

Keywords: Knowledge of the taxpayer, The tax service quality, Accessibility of information, Awareness of the taxpayer, Taxpayer's behavior, The satisfaction of the taxpayer, The taxpayer compliance.

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I. INTRODUCTION

One of the obstacles that may hinder the effectiveness of tax collection is taxpayer compliance. Tax compliance can be defined as an attitude / behavior of a taxpayer who carries out all tax obligations and enjoy all the rights of taxation in accordance with the provisions of applicable legislation. In order to achieve the tax targets, should be developed public awareness and compliance continuously so that people want to meet their tax obligations. Awareness of taxation arising from the taxpayer's own self, without regard to any tax penalties. Whereas tax compliance arises because aware of any tax penalties. Nevertheless, in practice it is difficult to distinguish whether taxpayers meet their tax obligation is motivated by the awareness or tax compliance.

Taxes collected by the government is used to maintain the viability of the state and a source of financing expenditures incurred by the government in order to run the government. Therefore, the government needs to socialize so that people realize that taxes are used for the common good. The government remains tax purposes through equipment in the country to provide some ease and always held a renewal in the field of taxation in accordance with the developments and changes in society. The purpose of government to make changes in taxation policy course in order to increase tax revenues to the state treasury in order to support the promotion of economic growth (Ilyas and Rudy, 2007). Theoretically, tax compliance can be seen from the two approaches. First, use the economic approach to the concept of the tax gap. Tax gap is the difference between the number of potential tax can be levied by the amount of tax revenue. The second approach uses behavior. Behavioral approach uses the concept of voluntary compliance.

Land and Building Tax has rupiah value is small compared to other central taxes, but have a broad impact results from land and building tax revenue is returned to the development of the region concerned. Basically, the land and building tax is the largest tax payer than other taxes and is the only property tax in

Indonesia has increased from year to year. But in reality the land and building tax may also decline, as happened in the year 2009 to the year 2012 in Riau Islands Batam City Government

Table 1. Data on land and building tax revenue in the Government of Batam Riau Islands

No	Year	Principal Decision Property Tax (Rp)	Revenues Property Tax (Rp)	Percentage (%)	Objects Tax
1.	2009	59.612.974.000	52.310.278.000	87,75%	221.180
2.	2010	62.249.667.000	60.922.591.000	97,86%	224.578
3.	2011	63.002.709.000	58.623.661.000	93,05%	225.676
4.	2012	64.225.183.000	56.707.050.000	88,29%	227.588
5.	2013	65.000.000.000	78.912.322.168	121,40%	230.380
6.	2014	81.000.000.000	86.129.597.344	106,33%	243.945
7.	2015	97.000.000.000	100.651.350.341	103,76%	263.469
8.	2016	100.000.000.000	101.271.224.813	101,27%	263.678

Source: Office of State Revenue Batam Riau Islands

Taxpayers understanding of the provisions and tax regulations, will make the taxpayer will be more conscious in fulfilling their obligations to pay taxes, including in this case pay land and building tax. In addition to understanding and awareness owned by taxpayer on taxation, tax compliance should also be considered by all concerned agencies of the Office of Tax waitress in the process of tax payment or settlement. Tjahjono (2010) in his book states that the tax penalty is an act that is given to the taxpayer or tax-related officials who violate either intentionally or due to negligent. Awareness of taxation is a willingness to meet its obligations, including willing to contribute funds for the implementation of government functions by paying the tax liabilities. With the positive perception of taxpayers regarding the implementation of these financial penalties is expected to be a deterrent at a time penalty for taxpayers who intentionally or negligence does not pay taxes. Taxpayers are expected to understand and deterrent if make a mistake or offense so they will be following its taxation liabilities.

As explained above, it is necessary to do in-depth research on the influence of knowledge and quality of service, to the accessibility of information, awareness and behavior of land and building tax payers and their impact on satisfaction and tax compliance of land and building in the city of Batam Riau Islands Province..

II. LITERATURE REVIEW

2.1 Theory of Planned Behavior

Theory of Planned Behavior is a further development of the theory of reasoned behavior. Icek Ajzen develop this theory, Ajzen add a construct that is not in the theory of reasoned behavior. This construct is called the perception of behavioral control. The construct of the perception of behavioral control is added in this theory to control individual behavior are limited by the shortcomings and limitations of the shortage of resources used to perform the behavior. (Jogiyanto, 2007). Ajzen (1991) proposed the theory of Planned Behavior as a predictor of behavior when people do not have full control of their own accord. Thus, the theory of planned behavior into account that not all behaviors are under the control of the individual's own volition. Individuals are said to have full control when there is no obstacle whatsoever to adopt a certain behavior. Conversely, the less the possibility of full control if the adoption of a behavior lacked the opportunities, that such resources or inadequate expertise (Ajzen, 2002, Jogiyanto 2007).

2.2 Tax theory

According to Adam Smith, the tax as .. "a contribution from the citizen to the support of the state". Meanwhile, according to Sommerfeld, the tax as "any nonpenal yet compulsory transfer of resources from the private to the public sector, levied on the basis of predetermined criteria and without receipt of specific benefits of equal value, in order to Accomplish some of a nation's economic and social objectives ". Bastable states that the tax is "a compulsory contribution of the wealth of a person or body of persons for the service of the public powers" (Setiaji and Hidayat, 2005).

2.3 Property tax

In accordance with the provisions of Law No. 12 of 1985 on Land and Building Tax as amended by Act 12 of 1994 on amendments to the Law on Land and Building Tax. Land and buildings that provide benefits and / or socio-economic position is better for persons or entities who have a right to it or benefit from it. And therefore it is natural that they are required to give a portion of the benefit or enjoyment gained to the state through taxes. According Siahaan (2014) Land and Building Tax Rural and Urban (PBB-P2) is a tax on land and or buildings owned, controlled, or used by private persons or entities, except the area used for plantation, forestry, and mining. What is meant by the earth is the earth's surface which includes land and inland waters and

territorial sea of the district / city. While the definition of the building is a construction technique that is planted or permanently attached to land or inland waters or sea.

2.4 Knowledge Taxpayers

Tax knowledge is knowledge of the concept of general provisions in the field of taxation, types of taxes that apply in Indonesia ranging from tax subject, tax object, tax rates, the calculation of tax payable, payable tax record, to how charging tax reporting. Knowledge of taxation is not only a conceptual understanding based Tax Law, the Minister of Finance, Circular, Letter of decisions but also demands the ability or technical skills how to calculate the amount of tax payable (Siahaan, 2014). High knowledge and insight within the taxpayer impacting the higher rate of tax compliance. The attitude of the taxpayer to regional development, the attitude of the taxpayer on a penalty tax on land and buildings, the attitude of the taxpayer with the service tax authorities, as well as the attitude of the taxpayer that the evasion of taxes on land and buildings have been common, it has proved a significant effect on tax compliance in Semarang. Of the various theories put forward can be concluded that knowledge relating to the discipline of taxpayers taxpayer in paying his taxes, because discipline is based on the appropriate level of understanding of the tax law adopted by a country as well as the sanctions that accompany it.

2.5 Quality Tax Service

Quality of service is of a general nature, because everyone needs and can provide a sense of quality, but in reality is not easy to define because there is a difference of views between the definition with other definitions. Quality of service is the beginning of satisfaction, where both quality of service and satisfaction levels affect the intensity of purchase. Therefore the quality of service should be oriented. It is like what is proposed by Zeithaml et al. (1996), Parasuraman et al. (1998) that the key to good quality service will bring or exceed what one would expect with the services rendered.

Parasuraman et al. (1998) identified five dimensions of service quality (servqual) as follows: 1). Tangibles, the appearance of physical facilities, including equipment, personnel and means of communication. Tangible may include facilities or elements of physical, personnel equipment and communications materials. The aim is to strengthen on quality, comfort, and safety of services offered to. 2). Reliability, namely the company's ability to keep and fulfill the promises given to conclusively. It also is the ability of a reliable, accurate and consistent in providing the desired services. 3). Responsiveness, quick response in reading and serve the desires or needs. The response is the willingness to help and provide services immediately. Some organizations choose to focus on the response in the position. They give attention to the desire to show "willingness to help" serve the desire is as soon as possible. 4). Assurance, namely knowledge, reliability and politeness members of Aceh as well as trustworthy and confident. These dimensions can be used to position by a number of industries effectively, especially when reliability and confidence in service providers is very important. 5) Empathy, which gives genuine concern and a private individual or given to the attempt to understand the desire. Where a company is expected to have understanding and knowledge about, understanding specific needs.

Of the various theories mentioned above it can be concluded that the quality of tax services is the level difference between the expectations of the taxpayer on the quality of tax services in the city of Batam. In accordance with the definition of quality of service (service quality) menurut Zeithaml, et al., (1996) as the difference between the level of expectations with perceptions.

2.6 Accessibility Information

In order for the tax revenue target is reached must be supported by tax facilities and tax compliance in paying its obligations. One of the perks of tax in order to modernize the tax administration is an information system of taxation which is an application (software) made by Direktorat General of Taxation (DGT) to be used by the taxpayer for the ease in obtaining information neighbor taxation needed taxpayer (Boediono, 2003). The use of the tax information system meant that all work processes and taxation services goes well, smooth, accurate and easier for taxpayers to get tax information in their tax obligations so that tax compliance is expected to increase (Anies, 2012).

From the theory mentioned above it can be concluded that the tax information accessibility is the use of information technology and information systems of taxation so that all work processes and taxation services goes well, smooth, accurate and easier for taxpayers to get information for conducting tax obligations.

2.7 Taxpayer Awareness

Consciousness is an act of volition accompanied by a reflection of reality. Consciousness is a process of learning from experience and the collection of information received to gain confidence that encourages an action (Septia et al., 2012). Taxpayer Awareness seen as a conscious taxpayers to pay taxes. Since 1984, the tax

system in Indonesia adheres to the principle of Self Assessment. This principle gives full credence to the taxpayer to exercise the rights and obligations in the field of taxation, such as those contained in the General Provisions and Tax Procedures that the taxpayer must complete and submit the Notice to the correct, complete, clear, and sign it.

Suryadi (2014) states of consciousness taxpayer with four dimensions, namely: perception of Taxpayers, tax knowledge, characteristics of the taxpayer and tax counseling. Taxpayers to pay the tax is said to be aware when he has a positive perception of the tax have enough knowledge about taxation, have characteristics that are obedient and have obtained an adequate education. Previous research by Fallan (2009), based on the assumption that the tax knowledge increases with the length of education and the amount of tax he non-formal education. In fact, many people who just go through tutoring or courses in the short time that has tax knowledge is better than studying for longer. Fallan (2009) found that the knowledge Taxpayers significant effect on the behavior honest in paying taxes. Forest and Sheffrin (2002) found a positive correlation between income, self employment and sex male against tax evasion. He also found that age, married status and home ownership is negatively related to tax evasion. Fallan (2009) examines the important aspects of taxation knowledge in influencing taxpayer attitudes to distinguish gender. He found that the attitude of women towards compliance Taxpayers have a score higher than tax compliance males. Of the various theories mentioned above it can be concluded that the taxpayer is a willingness awareness and compliance in implementing the rights and tax obligations in accordance with applicable regulations.

2.8 Taxpayer Behavior

In the Theory of Planned Behavior (TPB) behavior displayed by individuals arise because of their intention to behave. While the advent of intention to behave is determined by three determining factors: (1) behavioral beliefs, the beliefs of individuals will be the result of a behavior and evaluation of these results (beliefs strength and outcome evaluations), (2) normative beliefs, ie beliefs about the normative expectations of others and motivation to fulfill these expectations are (normative beliefs and motivation to comply), and (3) control beliefs, the beliefs about the existence of the things that support or inhibit behavior that will be displayed (control beliefs) and the perception of how strong things supporting and inhibiting such behavior (perceived power).

Obstacles that may arise during the conduct displayed can come from within themselves and from the environment. Sequentially, attitudes toward behavioral beliefs produce either positive or negative behavior, normative beliefs result in perceived social pressure or perceived behavioral control (Ajzen, 2002).

Bobek and Hatfield (2013), Blanthorne (2013), and Hanno and Violette (1996) utilizing the Theory of Planned Behavior (TPB) to explain the tax compliance of the individual taxpayer (WPOP). Findings Bobek and Hatfield (2003), and Hanno and Violette (1996) found that attitudes toward disobedience taxes significantly affect the intent of tax noncompliance. While Blanthorne (2000), could not prove the influence attitudes toward noncompliance with the intention for the attitude measurement model used is not valid. Ajzen (1991) said that the model of TPB is still possible to add the predictor variables other than the three variables forming intentions that have been described. An individual moral obligation norms that belongs to someone, but chances are not shared by others. This individual norm is not explicitly included in the model TPB. Kaplan, Newbery & Reckers (1997), Hanno and Violette (1996) have shown empirically, that the moral obligation significantly negative effect on the intention of tax noncompliance.

There is quite an important study of Setiaji and Amir (2005) who said that tax compliance is still very low, the likelihood is a disregard for the consequences of self-assessment system must be accompanied by an educative function extension of the tax agency. Loekman Soetrisno mengatakan as follows: "... the people will pay taxes if the government's quality and good service. Otherwise, they will refuse to pay taxes. Services here we define as services from the government there is general. "Likewise, proposed by Jamaluddin Ancok:" ... compliance with the public to pay taxes could be increased if all government officials to increase and improve the quality of service ... also important to note the wishes of the taxpayers regarding the use of money taxes they pay. Theoretically getting fit between the desire of taxpayers to use tax money, the more pleased the taxpayer to pay taxes ".

2.9 Taxpayer Satisfaction

Satisfaction taxpayer is feeling happy / disappointed taxpayer after paying taxes and comparing the perception, expectation of use of tax by the state. Based on the Law of the Republic of Indonesia Number 25 Year 2009 on Public Service, the government has set the minimum elements that must exist as a basic measure community satisfaction index, namely: 1). Simple service procedures. 2). adminitrasi easy service. 3). Clarity officers serving. 4) discipline of service personnel. 5). The responsibility of service personnel. 6). The ability of service personnel. 7). Free services provided. 8). Courtesy and friendliness of the clerk. 9). The reasonableness of the service charge. 10). Certainty service charge. 11). Certainty service schedule. 12). Environmental comfort. 13). Security service.

2.10 Taxpayer Compliance

Compliance is a result of a command one's actions / tasks assigned by the agency (agencies) compared with a requested target is determined by the agent / institutions. The size of a person's actions are the result depends on the level of spirit (enthusiastic) from the perpetrator of such action. Gary Yulk (2005) also states that for a complex task, and hard will result in a relatively low compliance, but it's an easy task, simple and routine, the magnitude will result in a relatively high compliance. According to Robbins (2008) compliance behavior a person is an interaction between the behavior of individuals, groups and organizations. While Jackson and Milliron (1986) explains that a person against tax compliance is a accurate, timely and paid. Return Without Revenue Service (IRS) Enforcement Efforts.

James and Alley (1999) put forward the notion of tax compliance as "..... The definition of tax compliance in its most simple form is usually cast in terms of the degree version roomates taxpayer relate to comply with the tax law. However, like many such concepts, the meaning of compliance can be seen almost as a continuum of definition and on to even more comprehensively version Relating to taxpayer decision to conform to the wider objectives of society as reflected in tax policy"

Based on the above definition, the definition of tax compliance can be viewed as a simple or a more comprehensive manner. In simple terms according to tax compliance is simply linked to the extent to which shall invite fulfill tax obligations seawai with the applicable tax rules. Thus the degree or tingakt compliance can be measured by the tax gap, ie the difference between what is written in the rules of taxation with what is being implemented by a taxpayer. The tax gap can also be interpreted as the difference between how much tax can be collected with a tax that should be collected, as stated James and Alley (1999), the tax gap represent the difference between the actual revenue colleted and the amount that would be collected. In practice this understanding continues to evolve to different and even more complex understanding in line with the public interest. Development of the business world that is constantly changing rapidly with the changing dynamics of the economy demands also a continuous need for adjustments in the tax regulations.

Further described "tax compliance in this context would Appear to indicate compliance with government policy in a wider sense, rather than only compliance with the tax law, and therefore what could be expected from a responsible citizen." Thus, tax compliance is more petulant on how the attitudes of taxpayers who have a sense of responsibility as citizens is not just a fear of the sanctions of the law applicable taxes. A similar opinion was expressed by James and Nobes (1998) who argued that the definition of compliance is usually cast in terms of the degree to the which the tax payer to comply with tax law. It has been said that than the degree of non compliance can be measured in terms of the tax gap.

This understanding is consistent with previous opinion that compliance can be described as the level of the taxpayer to meet the tax law. Therefore, the degree of non-compliance can be measured by how much the tax gap that occurs. Tax gap refers to the difference between the tax revenue received (actual revenue) to what it would have received if the tax compliance of 100%.

The above definition is considered too simple, because in the successful implementation of tax administration accompanied by performing the examination or investigation of the tax authorities, or the threat of legal sanctions. Compliance with the new tax will be realized after the enforcement action. Indeed the tax compliance is expected to be a voluntary consciousness. For that definisj more appropriate compliance is voluntary compliance, which includes the level of consciousness to be subject to tax laws and also to the applicable tax administration without the need to be accompanied by action activity from the tax authorities in advance. This is in line as stated James and Nobes (1997), a more Appropriate Might therefore include the degree of compliance with tax law and administration without the need for enforcement activiy. As a consequence be true that the definition of voluntary tax compliance is to include not only the willingness of taxpayers to implement what is written in the rules of taxation, but also including the consistency of the spirit of doing what is implied from the tax rules in question.

So a person's adherence to pay taxes on the taxpayer, is defined as an input (payments) and reports at the time the information is done, fill in the correct payment of taxes owed and pay taxes on time, without any coercion.

2.11 Theoretical Framework

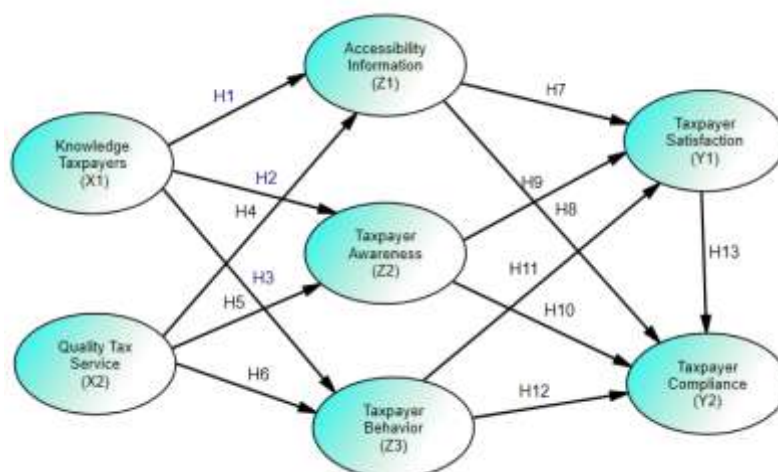


Figure 1. Conceptual Framework

The variables used were explained as Fig. 1 and each relationship of an independent variable with dependent variable represent hypothesis.

2.12 Research Hypotheses

1. Knowledge taxpayer a significant effect on aksesibilytas taxpayer information.
2. Knowledge taxpayer significant effect on the consciousness of the taxpayer.
3. Knowledge of taxpayers significantly influence taxpayer behavior.
4. Quality of service significantly influence aksesibilytas taxpayer information.
5. Quality of service significantly influence taxpayer awareness.
6. Quality of service significantly influence taxpayer behavior.
7. Accessibility information significantly influence taxpayer satisfaction.
8. Accessibility information significant effect on tax compliance.
9. Awareness taxpayer a significant effect on the satisfaction of the taxpayer.
10. Awareness of the taxpayer significant effect on tax compliance.
11. Conduct taxpayer a significant effect on the satisfaction of the taxpayer.
12. The behavior of the taxpayer significant effect on tax compliance.
13. Satisfaction taxpayer a significant effect on tax compliance.

III. RESEARCH METHODE

3.1 Research Subjects

The population in this study are all compulsory land and building tax (PBB) in Batam Riau province as many as 263 469 taxpayers. Testing of the model in this study, with Generalized Least Square Estimation (GLS), analysis of structural equation models (SEM), with the help of software Amos 22. The sampling with purposive sampling method, and the number of samples of 230 respondents, from 10 time 23 indicator variables in this study. The provision is in accordance with the provisions referring (Hair et al., 2010).

3.2 Research Measurement

Variable taxpayer knowledge is operationally measured using three (3) indicators developed by Feldstein (2008); Supriyati (2009), namely: Knowledge concept general provisions of taxation, the taxation Attitude, and Discipline taxpayer. The quality of tax services is the level difference between the expectations of the taxpayer on the quality of tax services in the city of Batam. In accordance with the definition of quality of service (service quality) by Parasuraman, et al., (1998), Tjiptono (2012), as the difference between the level of expectation with perception. Service quality variables were measured using the following five indicators: Tangible, Reliability, Responsiveness, Assurance, and Empathy. Variable Accessibility This tax information is operationally measured using three (3) indicators developed by Sukmarini (2007), namely: Ease of getting information, Ease of use Information Network, and Accuracy of Information. Variable tax awareness is operationally measured using three (3) indicators developed by Suryadi (2014); Septia et al (2012), namely: Perception Taxpayer, Taxpayer Characteristics and Counseling taxation. Variable taxpayer's behavior is operationally measured using three (3) indicators developed by Bobek and Hatfield (2013), namely: Feel comfortable paying taxes, Glad to pay taxes, and Enjoying tax revenues. Variable taxpayer satisfaction is

operationally measured using three (3) indicators developed by Mowen (2005), namely: the ability of tax officials Satisfied, Satisfied on the charge of tax paid and satisfied on environmental comfort. Variable tax compliance is operationally measured using three (3) indicators developed by Komalasari (2005), namely: Truth Data report, Paying taxes on time, and aware of the obligation..

IV. RESULT AND DISCUSSIONS

Basically, the land and building tax is the taxpayer (WP), the largest compared to other taxes and is the only property taxes in Indonesia, which has increased from year to year, due to the large residential development, shops, and malls, but in reality, the possibility of decline in property tax receipts could happen. Land and Building Tax has rupiah value is not large when compared with the taxes paid to other centers, but has a broad impact proceeds of land and building tax refundable for local development. There are two sources of revenue will significantly increase revenue (PAD) in Batam, namely the property tax, and levy of food and beverages (IMTA). The second source of income has been included in the estimated annual revenue.

4.1 Results Testing Instrument

The results of testing the validity showed significant for all indicators or the item in question, which means that the indicators or items of questions for each of the variables included in the questionnaire have been eligible validity. From the results of Pearson product moment correlation, it is known that all of the question items on the questionnaire correlated significantly to the error rate of 5% (** <0.05), so we can say all of the item in question is valid and can be processed further.

Reliability test results with test Cronbach alpha (α) in this study indicate that all variables of the study are reliable, since the entire value of the alpha coefficient of each variable larger study of standardized (0.6), so that each item question on measurement instruments can be used. The value of the corrected item total correlation of the entire item in question is greater than 0.3.

4.2 Confirmatory Factor Analysis

Results of confirmatory factor analysis of the measurement model of research based on the results of statistical tests, obtained value of the loading factor for each indicator forming study variables is greater than 4, therefore, all indicators of research variables are indicators that significantly shape each study variable.

Table 2: Confirmatory Factor Analysis

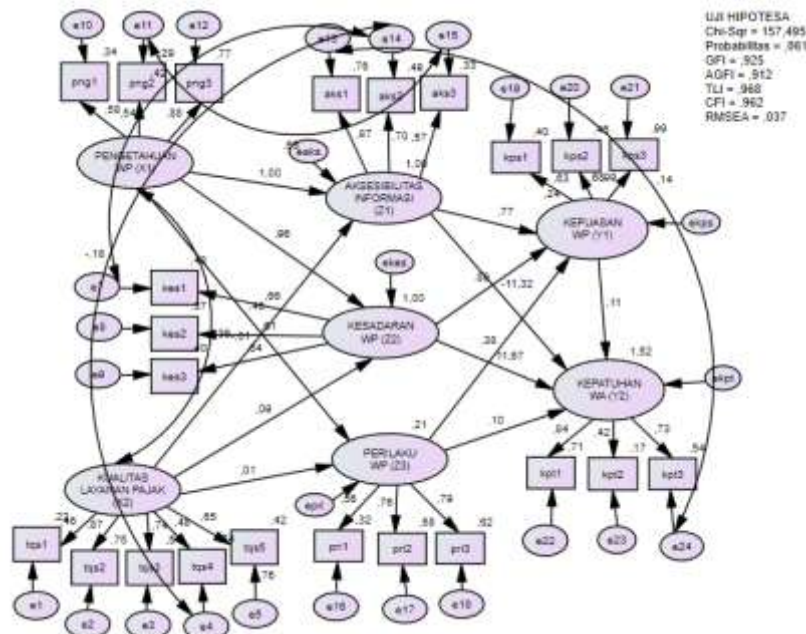
Variable Name	Loading Factor	Variable Name	Loading Factor
Knowledge Taxpayers		Tax service quality	
PENG_WP → Png1	0,585	LAY_P → Tqs1	0,651
PENG_WP → Png2	0,479	LAY_P → Tqs2	0,932
PENG_WP → Png3	0,819	LAY_P → Tqs3	0,613
		LAY_P → Tqs4	0,441
		LAY_P → Tqs5	0,642
Accessibility Information		Taxpayer Awareness	
AKSES_INFO → Aks1	0,881	KESDR_WP → Kes1	0,660
AKSES_INFO → Aks 2	0,601	KESDR_WP → Kes2	0,674
AKSES_INFO → Aks 3	0,302	KESDR_WP → Kes3	0,418
Taxpayer Behavior		Taxpayer Satisfaction	
PERI_WP → Pri1	0,567	KEPUAS_WP → Kps1	0,627
PERI_WP → Pri 2	0,856	KEPUAS_WP → Kps 2	0,656
PERI_WP → Pri 3	0,770	KEPUAS_WP → Kps 3	0,839
Taxpayer Compliance			
KPATUH_WA → Kpt1	0,822		
KPATUH_WA → Kpt2	0,411		
KPATUH_WA → Kpt3	0,598		

Source: CFA Analysis

4.3 Model Test Results

The structure of the model used to describe models of causality research with tiered relationship. Model baseline (Proposed Model) has been created, analyzed by structural equation modeling with the help of software AMOS 22. Goodness of fit of the votes, the probability is equal to zero (chi-square value is large) so that the null hypothesis can not be rejected, or accept the null hypothesis that states the sample covariance and covariance population is not the same. But on the evaluation of regression weight, all variables have a causal relationship and have a critical ratio value is not equal to zero. This indicates that the accepted research model just has not entered criteria (standard) were determined. Therefore, in this study do not modify the model, but it does is modify the index.

After modification of the index, then the data processing with a sample size of 230 indicates a level of significance to test the hypothesis above difference is 257.495 with a probability of 0.061. This shows that there is no difference between the sample covariance matrix and covariance matrix of the population, so that the null hypothesis is accepted (accepted if the probability ≥ 0.05). Meanwhile the value of GFI, AGFI, TLI, CFI, RMSEA and CMIN / DF respectively by 0.925, 0.912, 0.968, 0.962, 0.037 and 0.682 all of them are in the range expected value so that the model can be accepted.



Figur 2: Structural Model Research (Final model)

4.4 Hypothesis Testing And Analysis

Having regard to the regression results in Table 2, it is known that the value of the critical ratio (CR) which is identical to the t test in the regression analysis shown that all the regression coefficient is significantly different from zero. Thus the null hypothesis that the regression coefficient is equal to zero can be rejected or an acceptable alternative hypothesis. Causality in the model is acceptable.

Table 3: Parameter Estimation

Regression Weights	Standardized Estimate	C.R.	P
Accessibility ← Knowledge_WP	1,000	9,049	0,000
awareness_WP ← Knowledge_WP	0,965	7,586	0,000
Behavior_WP ← Knowledge_WP	0,458	4,537	0,000
Accessibility ← Service_P	0,088	2,285	0,000
awareness_WP ← Service_P	0,087	2,185	0,959
Behavior_WP ← Service_P	0,010	0,529	0,597
Satisfaction_WP ← Accessibility	0,772	4,127	0,000
Compliance_WP ← Accessibility	-11,324	1,299	0,594
Satisfaction_WP ← awareness_WP	0,892	5,211	0,000
Compliance_WP ← awareness_WP	11,666	0,204	0,677
Satisfaction_WP ← awareness_WP	0,385	4,039	0,000
Compliance_WP ← awareness_WP	0,097	2,558	0,000
Compliance_WP ← awareness_WP	0,113	2,002	0,000

Source: SEM Final Model Analysis

There is the influence of Knowledge taxpayer to taxpayer information accessibility amounted to 1,000, with a value of CR = 9.049. The knowledge it means the taxpayer in Batam Riau Islands, will increase the accessibility of the United Nations taxpayer information by 100.07%. This means that the first hypothesis is accepted. There is the influence of Knowledge taxpayer against taxpayer awareness of 0,965 with a value of CR = 7.586. The knowledge it means the taxpayer in Batam Riau Islands, will increase taxpayer awareness of the earth and buildings 96.5%. This means that the second hypothesis is accepted. There is the influence of

Knowledge taxpayer to taxpayer's behavior amounted to 0.458 with the value of CR = 4.537. The knowledge it means the taxpayer in Batam Riau Islands, will increase the taxpayer's behavior amounted to 45.8%. This means that the third hypothesis is accepted. There are significant quality of service received by the taxpayer in Batam Riau Islands to the accessibility of taxpayer information by 0.088 with CR = 2.285. This means that quality of tax services already implemented the tax office in Batam Riau Islands, will increase the accessibility of taxpayer information by 8.8%. This means that the hypothesis 4 is accepted. There is the influence of the quality of service received by taxpayer tax on land and buildings to the awareness of the taxpayer amounting to 0,965 with the value of CR = 7.586. This means that in this study, the quality of tax services that are already being felt on land and buildings Taxpayers can raise awareness of the taxpayer in Batam Riau Islands 8.7%. This means that the hypothesis 5 is accepted. There is the influence of the quality of service has been received taxpayer land and building to the taxpayer's behavior on land and buildings in the city of Batam Riau Islands for 0,010, with a CR value of 0.592. This means that quality of tax services not significant effect on the behavior of taxpayers in Batam Riau Islands. This means that the hypothesis 6 is rejected. There is the influence of accessibility taxpayer information on land and buildings to the satisfaction of the taxpayer in Batam Riau Islands at 0.772 to the value of CR = 4.127. This means that information accessibility by land and building tax payers could boost taxpayer satisfaction of 88.7%. This means that the hypothesis 7 is received. There is the effect of the mandatory information accessibility property tax on tax compliance in Batam Riau Islands at -11, 324, with a CR value of -1, 299. This means taxpayer information accessibility and building earth no significant effect on tax compliance in Islands of Batam city in Riau Islands of Batam city. This means that the hypothesis 8 is rejected. There is the influence of Consciousness mandatory property tax on tax compliance in Batam Riau Islands amounted to 0.892 with the value of CR = 5.211. This means that the taxpayer UN Awareness significant effect on taxpayer satisfaction of 89.2%. This means that the hypothesis 9 is received. There is the influence of Consciousness mandatory property tax on tax compliance at 11.66 with a CR value of 1, 350, this value is quite small. This means that there is not enough evidence to endorse their influence UN Awareness taxpayers on tax compliance in Batam Riau Islands. This means that the hypothesis 10 is rejected. There is the influence of Conduct mandatory property tax to the satisfaction of the taxpayer in Batam Riau Islands at 0.385 to the value of CR = 4.039. This means that there is sufficient evidence to endorse their influence taxpayer behavior of the land and building to the satisfaction of the taxpayer. This means that the hypothesis 11 is accepted. There is the influence of the behavior of taxpayers on tax compliance earth and building in Batam Riau Islands by 0.097. This means that the taxpayer Behavior significant effect on tax compliance by 9.7%. This means that the hypothesis 12 is accepted. There is the influence of satisfaction of taxpayers on tax compliance earth and building in Batam Riau Islands for 0,113 with the value of CR = 2.002. This means that the United Nations taxpayer satisfaction significantly influence taxpayer compliance property tax of 11.3%. This means that the hypothesis 13 is accepted.

V. CONCLUSION

From the test results of the model in this study, was able to explain the relationship between the knowledge of the taxpayer, the quality of tax services, accessibility of information, awareness of the taxpayer, taxpayer's behavior, satisfaction and taxpayer compliance Land and Building in Batam Riau Islands Province. The results in this study is very important because there are stages of the influence of each variable that goes the way tiered, variable knowledge of the taxpayer, and the quality of tax services positively affect the variable accessibility of information, awareness of the taxpayer, and the taxpayer's behavior. While variable accessibility of information, awareness of the taxpayer, and the taxpayer's behavior affects the satisfaction and taxpayer compliance Land and Building. The results of this study are particularly signifkan contribution in financial management, which is associated with satisfaction and taxpayer compliance with Land and Building in Batam Riau Islands Province.

Based on the analysis and hypothesis testing research that has been done before it can be drawn from this research the following conclusions:

1. Knowledge of taxpayer affect the accessibility of taxpayer information, it shows that with good knowledge of the taxpayer, will increase the accessibility of information required land and building tax in Batam Riau Islands Province. Knowledge is knowledge and taxpayers warning about the responsibilities and obligations of a person about the tax.
2. Knowledge of taxpayer affect the consciousness of the taxpayer, it shows that with good knowledge of the taxpayer, the taxpayer will raise awareness of the Land and Building in Batam Riau Islands Province.
3. Knowledge of taxpayers affected the behavior of the taxpayer, it shows that with good knowledge of the taxpayer, would raise the taxpayer's behavior Land and Building in Batam Riau Islands Province.
4. Quality of service is a significant effect on the accessibility of taxpayer information, it shows that with good knowledge of the taxpayer, the taxpayer will increase the accessibility of Land and Building in Batam Riau Islands Province.

5. Quality of service significantly influence the consciousness of the taxpayer, it is demonstrated that with a high quality of service that the taxpayer, the taxpayer will raise awareness of the Land and Building in Batam Riau Islands Province. Quality of service tax is a level difference between the expectations of the taxpayer on the quality of tax services in the city of Batam.
6. Quality of service does not affect the behavior of the taxpayer, it indicates that this shows that there is no direct relationship with the service quality of taxpayer's behavior Land and Building in Batam Riau Islands Province.
7. Accessibility influential information to the satisfaction of the taxpayer, it indicates that the presence of high accessibility taxpayers, will increase taxpayer satisfaction Land and Building in Batam Riau Islands Province. Accessibility of information is the use of information systems of taxation so that all work processes and taxation services goes well, smooth, accurate and easier for taxpayers to get information for conducting tax obligations.
8. Accessibility of information has no effect on tax compliance, it indicates that no direct relationship with the taxpayer information accessibility taxpayer compliance with Land and Building in Batam Riau Islands Province.
9. Awareness taxpayer satisfaction affects the taxpayer, it is demonstrated that with a high consciousness of taxpayers, will increase taxpayer satisfaction Land and Building in Batam Riau Islands Province. Awareness of the taxpayer is a willingness and compliance in implementing the rights and tax obligations in accordance with applicable regulations.
10. Awareness taxpayer has no effect on tax compliance, it indicates that no direct relationship Awareness taxpayers with tax compliance Land and Building in Batam Riau Islands Province.
11. Awareness taxpayer has no effect on tax compliance, this behavior of the taxpayer significant effect on the satisfaction of the taxpayer, it indicates that the presence of high taxpayer's behavior, will increase taxpayer satisfaction Land and Building in Batam Riau Islands Province. Taxpayer's behavior is a measure which the taxpayer shall pay the tax if the taxpayer has a positive attitude towards the prevailing tax.
12. Conduct influential taxpayers on tax compliance, this suggests that the good behavior of taxpayers, will increase taxpayer compliance with Land and Building in Batam Riau Islands Province.
13. atisfaction taxpayer a significant effect on tax compliance, it indicates that the presence of mandatory high satisfaction taxpayers, will increase taxpayer compliance with Land and Building in Batam Riau Islands Province. Compulsory satisfaction is feeling happy / disappointed taxpayer after paying taxes and comparing the perception, expectation of use of tax by the state.

VI. FURTHER RESEARCH DIRECTIONS

The findings obtained in this study can be input and consideration for developing the following research so that the development of science, especially the science of financial management in terms of taxation, which is flourishing in accordance with development time and age.

To other researchers are advised to investigate further the factors that affect the knowledge of the taxpayer, quality of service, accessibility of information, awareness of the taxpayer and the taxpayer's behavior, which can improve customer satisfaction and tax compliance of Land and Buildings In view of the many factors that influence satisfaction, and taxpayer compliance, which is not only related to the variables that have been discussed in this study.

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