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THE EFFECT OF COMPETENCE AND INFORMATION TECHNOLOGY ON TAX-PAYABLE SERVICES IN THE PRATAMA TAX SERVICE OFFICE JAKARTA CENGKARENG

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Abstract **:** *This study aims to measure how significant the influence of employee competencies and also the use of information technology on services provided to taxpayers. In providing services to the community (in this case the tax payment service), employee competence is a determining factor for results that can have a positive or negative effect on the services provided. Supported by increasingly advanced information technology, it is expected that public services, especially to taxpayers at the Pratama Jakarta Cengkareng Tax Service Office, will be faster, easier and better than before. Explanatory methods are utilized to describe, explain and get answers on this study. There were 51 employees at the Pratama Tax Office in Jakarta Cengkareng involved on this research. The findings showed that: first, Competence (X1) in a timely manner influences the service to taxpayers in the Pratama Tax Office Jakarta Cengkareng. Second, Information Technology (X2) partially has a significant effect on services to taxpayers in the Pratama Tax Service Office Jakarta Cengkareng. Third, Competence (X1) and Information Technology (X2) simultaneously (together have a significant effect on Services to taxpayers at Pratama Tax Office Jakarta Cengkareng. Hence, it is suggested that while improving employee competency in their work, the organization should provide training for every employee in accordance with their field of work, so that this will have an impact on the services provided.*

Keywords : *Competence, Information Technology, Services*

1. INTRODUCTION

In order to carry out the national development of Republic of Indonesia, funding is needed originating from state revenues, especially those originating from taxes. Tax revenue is the largest component in state income. However, until now tax revenues still experience obstacles both from internal factors and from external factors. In overcoming the constraints of internal factors, the Government has now and is conducting tax reforms at the Directorate General of Taxes with the aim of among others improving the organization, work processes, managing data and information from banks, and human resources. Whereas from external factors, besides the weakening of the economy and global trade, there are also many taxpayers who avoid tax exits from Indonesia.

To overcome this, one of them is the need for the ability of prime government apparatus resources to improve the quality and quantity of services to the taxpayer community. Regarding service to the community, as outlined in the Republic of Indonesia Article 23 A The normative concept includes:

a. The need for efforts to improve the quality of public services with attention to the distribution of goods and services for regional government products to improve the welfare of the people in the region accompanied at the same time with the development of creativity and community participation.
b. The need to increase the capacity of the apparatus by increasing capacity through professionalization with high performance qualifications.

Integrated services are one of the main functions of administering government, in addition to the functions of empowerment and development. currently there is no clear standard for service quality standards, so it is still very difficult to say that the government has provided excellent service to the people or not. With quality service, it is hoped that it will satisfy the community, which will then lead to a

positive assessment of the community towards the government, this assessment will be very important for the government, because it can have an impact on community support for all programs launched by the government.

In providing services to the community, the ability of employees is a determinant of outcomes that has a positive or negative impact on the services provided and also on the management of human resources in an organization. Developments that lead to a principle that managing human resources cannot be equated with managing other resources, but must be treated according to managing other resources and must also be treated according to their dignity and values.

The amount of data managed and the need for rapid delivery of information in administrative service activities, making information technology as a medium that is considered capable and reliable to assist in the management of data and presentation of information that is fast, easy and accurate. Application of Information technology in e-Government, among others, is the use of Information Systems, Information Systems is one type of software that can be used to help process services in government organizations.

However advanced technology, human factors still play an important role for the success of a business, especially its management of the business. Therefore, in order for technology in the organization to be beneficial, the organization must be supported by human resources who excel because without human resources who have achieved well-formulated organizational goals, it only remains a beautiful dream that has never been realized.

The problems that must be faced by the organization along with the rapid rate of technological development, tight competition, the influence of dynamic environmental changes, are organizational strategies and capable and skilled employees and can master the field of work so that they can perform well. Therefore a reliable organizational strategy and qualified employees play an important role in supporting the survival of the organization in achieving its goals, namely creating a good service. From these problems, researchers want to find out more about how much influence employee competencies and the use of information technology on services to taxpayers at the Pratama Jakarta Tax Service Office Cengkareng.

In this study, the author limits the object of research to only two independent variables and one dependent variable. The two independent variables, namely Competence (X1) and Information Technology (X2), while the dependent variable is Service (Y). The thought frame in Figure 1.1 below, will be used to find out the effect of each independent variable (variable X) on the dependent variable (variable Y)

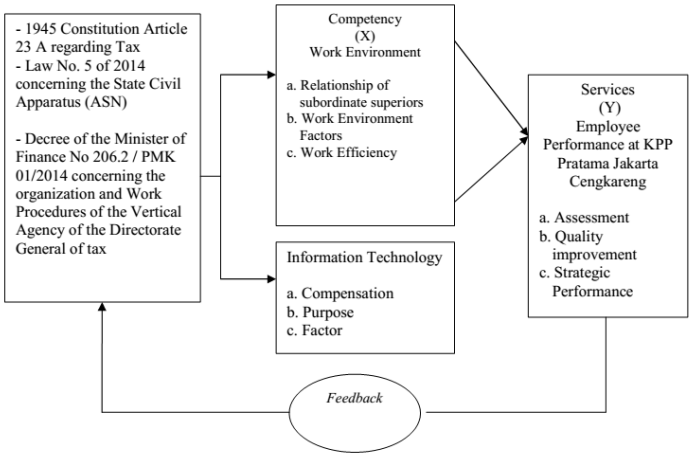


Figure 1. Conceptual Framework

2. LITERATURE REVIEW

*Human resources management***.** According to Ndraha (2002: 52), human resource management can be defined as planning, use, and assessment of HR (Human Resources) in such a way that on one side HR can contribute as much as possible to the community (macro) and companies (micro) and on the other hand HR feels the need to be treated as fairly as a human being so that the quality of life and death deserves the highest respect.In other words, human resource management is the science that examines the object of study in company activities with the position of humans as the main actors (subjects) of the company's activities to achieve company goals that have been determined for the common good.

*Competence.*According to Yuky (2004: 107) the definition of competence is as follows: Competence is a combination of skills (knowledge), knowledge (behavior), and behavior (behavior) that can be observed and applied critically to the success of an organization and work performance and personal contributions of the apparatus to the organization. A person is declared competent in a particular field if the person is in charge of mastering skills or expertise in accordance with the demands of the field in question.The application of competencies in organizations will make the entire organizational process change and grow into efficient and effective management. By increasing the efficiency and effectiveness of management, the overall tasks and work of the apparatus will be carried out optimally. This means that the competence of the apparatus implies changes that have an impact, both those that are accepted and possibly opposed (Hasbullah, 2002: 49).

Together, the demand for reform is in all fields of organizations that are clean government of the practices of pollution, corruption and nepotism on the basis of the need for competent government officials. According to Nautermeister (2000: 28) competent government apparatus is meant as an apparatus with the following characteristics:

a. Having broad insight can view the future
b. Have competence in their fields
c. Have a competitiveness / honesty and sportsmanship
d. Upholding the high level of professionalism.

Based on the description above, it can be concluded that what is meant by competence is the ability and characteristics possessed by an apparatus in the form of knowledge, skills and attitudes that are needed in carrying out his job duties.

Information Technology. Information technology (IT), or in English known as Information Technology (IT), is a large umbrella of technology that includes all technical equipment to process and convey information. IT covers two aspects, namely information technology and communication technology. Information technology includes everything related to the process, use as a tool, manipulation, and management of information. While communication technology is everything related to the use of tools to process and transfer data from one device to another. Therefore, information technology and communication technology are two inseparable concepts.

*Services.*The main task of modern government according to Rasyid (1997: 11) is essentially service to the community, in other words, it is not held to serve itself, but to serve the community and create conditions that allow each member of the community to develop their abilities and creativity to achieve common goals .Therefore, government organizations are often referred to as "Public Servants". Tjiptono (1996: 51) suggests that the specification is not consistent with the quality of services received, but universally, from the definitions of which there can be several equations, the elements of which are as follows:

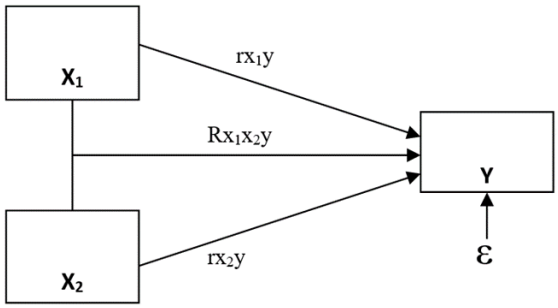
a. Quality includes trying to meet more customer expectations.
b. Quality includes products, services, people, processes and the environment

Furthermore, Thoha (1995: 181) explains that service quality is very dependent on how the service is provided by members and the system used in the service employees.Of the several definitions put forward by experts

regarding service, the authors conclude that service is all service principle activities carried out by public service providers as a standard of service to meet the needs of recipients of services as well as the implementation of the provision of principles and regulations.

3. METHODOLOGY

Explanatory methods are used to describe, explain and get answers about the influence of competencies and information technology on services to taxpayers at the Pratama Tax Service Office Jakarta Cengkareng. Determination of independent variables must be based on the theory or results of previous research, but for explanatory research, the experience of researchers is needed as a handle for selecting non-independent variables to be included in the discriminant function (Supranto, 2004: 87).The research was carried out according to the level of explanation that revealed the variables studied and explained the objects through the collected data. In this study, researchers used quantitative data in the form of numbers or qualitative data that were predicted. Thus the data obtained are complementary and integrated so that they can be accounted for and can solve problems.Therefore, the authors examine the interaction between the three independent variables (independent variables) which consist of competencies as factors X1 and information technology as X2 while the dependent variable (dependent variable) is service as a factor Y, which besides that there are other influential factors called with Epsilon.



Sources:Sugiyono, Metode Penelitian Bisnis (2004: 153)
Figure 2. ResearchModel

Information:
X1 = Competence
X2 = Informationtechnology
Y = Service
ε (Epsilon) = Otherfactorsthathaveaneffectnotstudied.
rx1y = Thestructuralparameters of theeffect of X1 on Y
rx2y = Thestructuralparameters of theeffect of X2 on Y
Rx1x2y = Thestructuralparameters of theeffect of X1 and X2 togetheron Y

According to Sugiyono (2004: 57), the population is a generalization region consisting of objects or subjects that have certain quantities and characteristics applied by researchers to be studied and then drawn conclusions. In this study the authors determined the study population as many as 105 people with details as follows:

Table 1. Population

Number	Position	Total
1	Head office	1
2	Eselon IV	10
3	*Account Representative (AR)*	34
4	Functional tax supervisor	13
5	Executor	47
Jumlah		105

Based on the explanation above, the sample in this study were 51 employees at the Pratama Tax Office in Jakarta Cengkareng with a detailed table as follows:

Table 2. Sampel

Number	Jabatan	Population	Sampel
1	Head office	1	1
2	Eselon IV	10	5
3	*Account Representative (AR)*	34	16
4	Functional tax supervisor	13	6
5	Executor	47	23
Jumlah		105	51

In this study the authors need data that can support this research. The data used is data in the form of theories put forward by experts as well as data obtained from the organization regarding the influence of competencies and information technology on services to taxpayers at the Pratama Tax Office Jakarta Cengkareng.

The data collection techniques used by the author in collecting data for the preparation of this study are as follows:

1. Research Techniques Field
2. Library Research Techniques

Data Analysis Technique uses validity and reliability test, normality test, correlation analysis, classic assumption testing, regression equation and hypothesis testing. The Hypothesis Test Design in this study can be formulated as follows:

1) H_0 : $b_1 = 0$ There is no influence of competence on services to taxpayers at the Pratama Tax Office Jakarta Cengkareng.
2) H_a : $b_1 \neq 0$ There is an influence of competency on service to taxpayers in the Office of Tax Services in Pratama Jakarta Cengkareng.
3) H_0 : $b_2 = 0$ There is no influence of technology on service to taxpayers in the Office of Tax Services in Pratama Jakarta Cengkareng.
4) H_a : $b_2 \neq 0$ There is an influence of information technology on services to taxpayers in the Office of Tax Services in Pratama Jakarta Cengkareng.
5) H0: b1: b2 = 0 There is no influence of competency and technology on services to taxpayers in the Office of Tax Services in Jakarta Pengkarama Cengkareng.
6) Ha: b1: b2≠ 0 There is the influence of competency and technological information on services to taxpayers in the Office of Tax Services in Jakarta Pengkarama Cengkareng.

This research was carried out in the Office of Tax Service in Jakarta Cengkareng which is a developing economic area, number of taxpayers in the Office of Tax Service in Jakarta Cengkareng as much as 158,306 taxpayers, the largest in the West Jakarta Regional Office..

4. FINDINGS AND DISCUSSION

4.1. Description of Research Object

The description of the results of the study was carried out so that it can be clearly obtained an illustration of the statements of the respondents on the variables included in this study, namely the influence of competency and information technology on service to taxpayers at the Pratama Tax Office Jakarta Cengkareng.The data collection technique carried out in this study is by distributing a number of statement lists (questionnaires) given to a predetermined sample of 51 copies. The statement formula contained in the questionnaire refers to the three research variables namely Competency variable (X1) and Information Technology variable (X2) as independent variables and Service variable (Y) as the dependent variable.

In order for the data obtained in accordance with what is needed, the list of questions (questionnaires) submitted is designed in such a way as to meet the following criteria:

a. The substance of the question is based on theoretical references, adjusted to the dimensions and indicators of variables as outlined in the operational definition of variables, with the intention of providing answers objectively and accurately.
b. Each question (questionnaire) is numbered with five alternative answers available to each respondent.
c. Each respondent's answer item is moved into the answer score format that contains questions and respondents' answers, then summarizes the scores for each variable.
d. To facilitate further calculations, the number of scores for each variable from all incoming questionnaires is arranged in the format of the score answer score through the data tabulation process.
e. To facilitate the data quantification process, each alternative answer is given a tiered weight, namely as follows:
   If the "SS" answer is given a value of 5 = Strongly Agree
   If the answer "S" is given a value of 4 = Agree
   If the answer "KS" is given a value of 3 = Less Agree
   If the answer "TS" is given a value of 2 = Disagree
   If the answer "STS" is given a value of 1 = Strongly Disagree

Therefore, with the number of questionnaires as many as 15 given to the respondent, then it can be assumed that the range of values obtained will move between 15 and 75.

1) Frequency distribution Competency variable (X1)

After calculating the answers given by 51 people who became the study sample, the summary of competency variable data (X1) as one of the influential factors for service to taxpayers in the Pratama Tax Office Jakarta Cengkareng. Percentage of statements as follows:

- (33.46%) respondents stated that they strongly agreed 256
- (51.64%) respondents agreed 395
- (9.80%) respondents stated that they did not agree 75
- (4.71%) respondents stated disagree 36
- (0.39%) respondents stated strongly disagree 3

Based on the figures above, it can be concluded that the majority of respondents agree and strongly agree with competence as one of the factors that influence service to taxpayers at the Pratama Tax Office Jakarta Cengkareng

After calculating the answers given by 51 people who became the study sample, the summary of Competency variable data (X1) as one of the factors that influence service to taxpayers can be seen in the table below**:**

Table 3 .Statistical Data of Competency Variable (X_1)

		X_1
N	Valid	51
	Missing	0
Mean		61.9608
Std. Error of Mean		.87625
Median		62.0000
Mode		61.00
Std. Deviation		6.25767
Variance		39.158
Range		24.00
Minimum		51.00
Maximum		75.00
Sum		3160.00
Percentiles	25	57.0000
	50	62.0000
	75	66.0000

a Calculated from grouped data.
b Multiple modes exist. The smallest value is shown
c Percentiles are calculated from grouped data.

Based on table 3 above it is known that the competency variable (X1) has a Mean: 61.9608, Standard Deviation: 6.25767, Range: 24, Minimum: 51, and Maximum: 75.

2) Information technology variable frequency distribution (X2)

After calculating the answers given by 51 people who became the study sample, the summary of information technology variable data (X2) as one of the factors that influence the service to taxpayers in the Pratama Tax Office Jakarta Cengkareng with the following statement:

- (32.55%) respondents stated that they strongly agreed 249
- (54.51%) respondents agreed 417
- (9.80%) respondents stated they disagree 75
- (2.75%) respondents stated disagree 21
- (0.39%) respondents stated strongly disagree 3

Based on the figures above, it can be concluded that the majority of respondents agree and strongly agree with information technology as one of the factors that influence the service to taxpayers at the Pratama Tax Office Jakarta Cengkareng.After calculating the answers given by 51 people who became the study sample, the summary of Information Technology variable data (X1) as one of the factors that influence service to taxpayers can be seen in the table below:

Table 4. Statistical data on information technology variable (X_2)

		X_2
N	Valid	51
	Missing	0
Mean		62.4118
Std. Error of Mean		.99180
Median		62.0000
Mode		60.00a
Std. Deviation		7.08287
Variance		50.167
Range		29.00
Minimum		46.00
Maximum		75.00
Sum		3183.00
Percentiles	25	56.0000
	50	62.0000
	75	68.0000

a Calculated from gr ouped data.
b Multiple modes exist. The smallest value is shown
c Percentiles are calculated from grouped data.

Based on table 4 above, it is known that the information technology variable (X2) has Mean: 62.4118, Standard Deviation: 7.08287, Range: 29, Minimum: 46, and Maximum: 75.

3) Frequency distribution on Service variable (Y)

After calculating the answers given by 51 people who became the study sample, the summary of service variable data (Y) can be seen in the table below:

- (38.56%) respondents stated that they strongly agreed 295
- (49.80%) of respondents agreed 381

- (7.45%) respondents stated that they did not agree 57
- (3.92%) respondents stated they did not agree 30
- (0.26%) respondents stated strongly disagree 2

Based on the figures above, it can be concluded that the majority of respondents agree and strongly agree with information technology as one of the factors that influence the service to taxpayers at the Pratama Tax Office Jakarta Cengkareng.After calculating the answers given by 51 people who became the study sample, the summary of the service variable data (Y) as one of the factors that influence service to taxpayers can be seen in the table below:

Table 5. Statistical data on Services variable (Y)

		Y
N	Valid	51
	Missing	0
Mean		63.3725
Std. Error of Mean		.98934
Median		64.0000
Mode		61.00a
Std. Deviation		7.06530
Variance		49.918
Range		31.00
Minimum		42.00
Maximum		73.00
Sum		3232.00
Percentiles	25	60.0000
	50	64.0000
	75	69.0000

a Calculated from grouped data.
b Multiple modes exist. The smallest value is shown
c Percentiles are calculated from grouped data.

Based on table 5 above it is known that the Service variable (Y) has a Mean: 63.3725, Standard Deviation: 7.06530, Range: 31, Minimum: 42, and Maximum: 73.

4.1. Testing requirement analysis

4.1.1. Testing the validity of research instruments

After calculating the product moment correlation technique, the item correlation coefficient (r-count) was obtained for 15 items (questionnaire) with a sample of 51 people (n = 51 people), with □ = 0.05 obtained r table 0.279, meaning if r count <r table, then the instrument item is invalid and if r count> r table, then the instrument item can be used (valid). From the statistical calculation for each variable, it turns out that the calculated r is greater than r table, so it is said that all items in the questionnaire are valid.

4.1.2. Testing Instrument Research Reliability

Through computer-aided calculation, the alpha cronbach reliability coefficient value is obtained as follows:

Table 6. Reliability Coefficient

No.	VARIABEL	Realiability Coefficient (Alpha)	Alpha Standard
1.	Competence (X_1)	0.807	0.60
2.	Information technology (X_2)	0.898	0.60
3.	Service (Y)	0.882	0.60

The results of the Reliability Coefficient (Alpha) state that the instrument used can be trusted as a means of collecting data or measuring objects that have been determined because the instrument is classified as good where the alpha reliability coefficient is greater than alpha correctit (0.60) (Standard Alpha).

4.1.3. Testing of classical assumption

In this study, 4 types of classical assay tests were conducted to prove that the data obtained was truly valid and accountable. After passing this classic assumption test, it was found that the data obtained for this study was truly valid and not affected by factors outside of it.

4.1.4. Regresion Analysis

Correlation coefficient (R) for Competency variable (X1) of 0.781, this indicates that the variable correlation correlation coefficient has a positive level of relationship, because it is greater than 0.5. Information Technology variable (X2) is 0.726, this shows that Information Technology variable correlation coefficient has a positive level of relationship, because it is greater than 0.5. Thus, that the independent variable of Competence (X1) and Information Technology (X2) shows a relationship or correlation that is strong and in line with the dependent variable of Service (P).

Table 7. Guidelines for Interpreting Correlation Coefficients

Interval Coofficient	Correlation
0,00 - 0,199	Very low
0,20 - 0,399	Low
0,40 - 0,599	Moderate
0,60 - 0,799	Strong
0,80 - 1,000	Very strong

Based on table 7, the value of the correlation coefficient can be described as follows:

a. Competency variable correlation coefficient (X1) for service (Y)

Competence variable correlation coefficient (X1) to Service (Y) is 0.781, meaning that the closeness of the relationship between Competence and Service is 78.1%. This relationship shows that it is strong because it is between 0.60 - 0.799, which means that if Competence increases then Services for taxpayers at the Pratama Tax Office in Jakarta Cengkareng also increase or vice versa.

While the coefficient of determination (r) 2 is calculated using the following formula:

Kd = r^2 x 100 %
= $(0,781)^2$ x 100 %
= 0,609 x 100 %
= 60,9%

From the calculation results obtained the coefficient of determination (r) 2 is 0.609, which means that the Service of 60.9% is determined by Competence and the rest is influenced by other factors 39.1%.

b. Information Technology variable correlation coefficient (X1) to service (Y)

Correlation coefficient value of Information Technology variable (X1) on Service (Y) is 0.726 meaning that the closeness of the relationship between Information Technology and Service is 72.6%. This relationship shows strong because it is between 0.60 - 0.799, which means that if Information Technology increases then Services for taxpayers at the Pratama Jakarta Cengkareng Tax Service Office also increase or vice versa.

While the coefficient of determination (r) 2 is calculated using the following formula:

Kd = r^2 x 100 %
= $(0,726)^2$ x 100 %
= 0,527 x 100 %
= 52,7%

From the calculation results obtained the coefficient of determination (r) 2 is 0.527,

which means that the Service of 52.7% is determined by Competence and the rest is influenced by other factors 47.3%.

4.1.5. Correlation Coofficient (R)

Table 8. Multiple Correlation Coofficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.706[a]	.498	.458	7.12029	1.356

a Predictors: (Constant), Information Technology (X_2), Competence (X_1)
b Dependent Variable: Services (Y)

Based on table 8 it is known that the multiple correlation coefficient (R) = 0.706 which means the relationship of the Competency variable (X1) and Information Technology (X2) to the dependent variable of Service (Y) shows a positive relationship. While the magnitude of the coefficient of determination or R Square is 0.498 which is a calculation of the correlation coefficient. This shows that 49.8% of Service variables are determined by the factors of Competency and Information Technology variables, while the remaining 50.2% are determined by other factors, which in this study cannot be studied.

4.1.6. Hypotesis Testing

The test for each hypothesis is as follows:

a. T test for b1

Based on the calculation with the SPSS program, the value of t_{count} is 3.870, while the value of t_{table} is at α (0.05) of 2,000. Thus thitung> t_{table}, so clearly Ho is rejected and Ha is accepted. This shows that competence has a positive and significant effect on Taxpayers' Services at the Pratama Tax Office in Jakarta Cengkareng.

b. T test for b2

Based on the calculation with the SPSS program, the value of t_{count} is 3.804, while the value of t_{table} is at α (0.05) of 2,000. Thus thitung> t_{table}, so clearly Ho is rejected and Ha is accepted. This shows that information technology has a positive and significant effect on Taxpayers' Services at the Pratama Tax Office in Jakarta Cengkareng.

c. Test F

From the results of SPSS calculations, obtained F_{count} of 14.423, while the critical price of Ftable value at α (0.05) is 3.19. Thus Fcount> Ftable, so clearly Ho is rejected and Ha is accepted. This shows that together competence and information technology can improve service to taxpayers at the Pratama Jakarta Tax Service Office Cengkareng.

4.1.7. Regresion Equation

The results of data analysis with the help of computer processing based on SPSS calculations obtained the regression equation as follows:

Y = 5,821 + 0.623X1
Y = 5.821 + 0.544X2
Y = 5.821 + 0.623X1 + 0.544X2

The above equation means:

- Each increase in 1 score of the competency variable can increase 0.623 Service variable scores with the assumption that the Information Technology variable is constant.
- Each increase in 1 score of the Information Technology variable can increase 0.544 service variable scores assuming a constant Competency variable.
- Every change in X1 (Competence) and X2 (Information Technology), then X1 (Competence) will increase by 0.623 units or 62.3% and X2 (Information Technology) will increase by 0.544 units or 54.4%.

4.2. Result and Discussion

Based on the results of testing of the three hypotheses above, it turns out that all hypotheses are acceptable and of a significant nature. This can be seen in the discussion below.

1) **Effect of Competence on Services to Taxpayers at Pratama Tax Office Jakarta Cengkareng.**
   The influence of competency on services was analyzed using simple regression techniques. The results of the analysis show that there is a positive and significant effect of competence on service to taxpayers at the Pratama Tax Office Jakarta Cengkareng.The magnitude of the effect can be seen from the analysis of hypothesis testing. This gives an indication that the value of tcount = 3.870; critical value limit at the confidence level of 0.05 = 2,000. So that the service to taxpayers at the Pratama Jakarta Cengkareng Tax Service Office will not be optimal if competency is not good.
2) **Effect of Information Technology on Services to taxpayers at the Pratama Tax Office Jakarta Cengkareng.**
   The effect of information technology on services was analyzed using simple regression techniques. The results of the analysis show that there is a positive and significant influence between information technology on services to taxpayers at the Pratama Tax Office Jakarta Cengkareng.
   The magnitude of the effect can be seen from the analysis of information technology hypothesis testing on service to taxpayers at the Pratama Tax Office Jakarta Cengkareng, with a value of tcount = 3.804; critical value limit at the confidence level of 0.05 = 2,000. So that the increase in service to taxpayers at the Pratama Jakarta Cengkareng Tax Service Office will not be optimal if information technology is not good.
3) **The Influence of Competence and Information Technology on Services to Taxpayers at the Pratama Tax Office Jakarta Cengkareng.**
   Based on the results of the analysis show that competency and information technology together have a positive and significant influence on service. From the results of multiple regression analysis, that the value of Fcount = 14,423> from Ftable 3.19. Thus it shows that there is a positive and significant influence of competency and information technology together on improving service to taxpayers at the Pratama Jakarta Tax Service Office Cengkareng. It also means that if there is a change in competency and information technology, it will also be followed by changes in improving service to taxpayers at the Pratama Jakarta Tax Service Office Cengkareng. Thus, changes in the positive direction of competency and information technology have a positive influence on improving service to taxpayers at the Pratama Tax Office Jakarta Cengkareng.

5. CONCLUSION AND SUGGESTION

5.1. Conclusion

Based on the results of the above research, it can be concluded as follows:

1) Competence (X1) in a timely manner influences the service to taxpayers in the Pratama Tax Office Jakarta Cengkareng, the better the Competence, the better the services provided, this is based on the results of the calculation of $t_{count} > t_{table}$. The correlation coefficient value is 0.781 and the determination coefficient is 0.609 which means that the service is 60.9% determined by Competence and the remaining 39.1% is influenced by other factors.
2) Information Technology (X2) partially has a significant effect on services to taxpayers in the Pratama Tax Service Office Jakarta Cengkareng, the better Information Technology will be the better the services provided, this is based on the results of the calculation of $t_{count} > t_{table}$. The correlation coefficient value is 0.726 and the determination coefficient is 0.527 which means that the Service is 52.7% determined by Competence and the remaining 47.3% is influenced by other factors.

3) Competence (X1) and Information Technology (X2) simultaneously (together have a significant effect on Services to taxpayers at Pratama Tax Office Jakarta Cengkareng, this is based on SPSS calculations which obtained F_{count} values greater than F_{table}, so that Ho is clear rejected and Ha accepted, the correlation coefficient value is 0.706 and the determination coefficient is 0.498, which means that the Service is 49.8% determined by Competence and Information Technology together, and the remaining 50.2% is influenced by other factors, such as Information Competence and Technology together, then the highest level of service to the Taxpayers is at the Tax Service Office of Pratama Jakarta Cengkareng.

5.2. Suggestions

Based on conclusions as a result of research findings, the following suggestions can be conveyed:

1. To improve employee competency in work the organization should provide training for every employee in accordance with their field of work, so that this will have an impact on the services provided. With the application of the training, the service to taxpayers will increase as expected.
2. In order for information technology such as e-Reg, e-SPT, e-Invoice, EFIN, e-filing, e-Billing to be utilized effectively, the Pratama Cengkareng Tax Service Office should be a pioneer in providing information to taxpayers to use technology well according to the functions and uses.
3. In order to create professional services and satisfy taxpayers, it is necessary to conduct regular / periodic coordination meetings so that evaluations can also be made periodically to make improvements to the services provided from time to time.

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