



## APPENDIX 1

The Example of Questionnaire

### KUESIONER

#### Petunjuk Pengisian

Bapak/Ibu/Saudara/i dimohon menjawab poin-poin dibawah ini sesuai dengan keadaan, pendapat, dan pemahaman Bapak/Ibu/Saudara/i yang sebenarnya. Dalam hal ini, Bapak/Ibu/Saudara/i berperan sebagai wajib pajak (taxpayer).

Jenis Wajib Pajak:

Wajib Pajak Badan

Nama Perusahaan : \_\_\_\_\_

Jenis Perusahaan : PT /CV\*

\*lingkari yang perlu

Wajib Pajak Orang Pribadi

Pekerjaan:

Pegawai Negeri

Pegawai Swasta

Pengusaha

Lainnya. Mohon sebutkan \_\_\_\_\_

Kelompok Usia:

Kurang dari 20 tahun

20+ s/d 30 tahun

30+ s/d 40 tahun

40+ s/d 50 tahun

50+ s/d 60 tahun

Lebih dari 60 tahun

Apakah pendidikan terakhir Anda?

Sekolah Menengah Atas

Diploma

Sarjana

Doktorat

Profesi

Lainnya. Mohon sebutkan \_\_\_\_\_

Apakah Anda pernah menggunakan sistem e-filing?

Ya, pernah       Tidak pernah

Untuk menjawab pertanyaan-pertanyaan dibawah ini, Bapak/Ibu/Saudara/i silahkan memberi tanda (√) pada tabel dengan skala sebagai berikut:

STS = Sangat Tidak Setuju

TS = Tidak Setuju

S = Setuju

SS = Sangat Setuju

Dalam merespon pertanyaan di bawah ini, silahkan merujuk pada sistem e-filing yang telah Anda gunakan.

### 1. Kualitas Informasi

Pernyataan-pernyataan berikut ini ditujukan untuk mengetahui anggapan responden mengenai Kualitas Informasi.

No	Pernyataan	STS	TS	S	SS
1	Sistem e-filing dapat memberikan informasi tepat yang Wajib Pajak butuhkan untuk mengisi SPT.				
2	Sistem e-filing menyediakan informasi terbaru (up-to-date) dan relevan.				
3	Sistem e-filing memberikan informasi yang Wajib Pajak butuhkan pada waktu yang tepat.				
4	Sistem e-filing memberikan informasi yang akurat.				
5	Sistem e-filing memberikan informasi yang jelas.				
6	Informasi memuat konten yang mudah dipahami untuk mengisi SPT.				
7	Output dari sistem e-filing disajikan dalam format yang bermanfaat.				
8	Secara umum Wajib Pajak telah menerima informasi yang cukup untuk mengisi SPT.				

## 2. Kualitas Sistem

Pernyataan-pernyataan berikut ini ditujukan untuk mengetahui anggapan responden mengenai Kualitas Sistem.

No	Pernyataan	STS	TS	S	SS
1	Sistem e-filing mudah digunakan.				
2	Sistem e-filing terorganisasi dengan baik.				
3	Belajar menggunakan sistem e-filing mudah bagi Wajib Pajak.				

4	Sistem e-filing menyediakan akses informasi yang cepat.				
5	Mudah untuk menemukan informasi yang Wajib Pajak cari.				
6	Sistem e-filing memberikan respon yang cepat terhadap perintah Wajib Pajak.				
7	Sistem e-filing memuat semua teks dan gambar dengan cepat.				
8	Ketika ada pembaruan, akses sistem e-filing tidak terganggu.				
9	Berinteraksi dengan sistem e-filing tidak memerlukan banyak upaya mental.				
10	Mudah untuk bolak-balik antar halaman.				
11	Sistem e-filing memungkinkan Wajib Pajak menyelesaikan tugas lebih cepat.				

### 3. Kualitas Pelayanan

Pernyataan-pernyataan berikut ini ditujukan untuk mengetahui anggapan responden mengenai Kualitas Pelayanan.

No	Pernyataan	STS	TS	S	SS
1	Ketika pengguna sistem e-filing memiliki masalah, karyawan dapat menunjukkan minat yang tulus untuk menyelesaikannya.				
2	Karyawan bisa diandalkan.				
3	Kantor pajak menyediakan layanannya pada waktu yang dijanjikan.				
4	Karyawan dapat memberikan perhatian personal kepada pengguna sistem e-filing.				
5	Karyawan dapat memahami kebutuhan spesifik pengguna sistem e-filing.				

6	Karyawan dapat memberikan layanan cepat kepada pengguna sistem e-filing.				
7	Karyawan tidak akan pernah terlalu sibuk untuk menanggapi permintaan pengguna sistem e-filing.				

#### 4. Kepuasan Wajib Pajak

Pernyataan-pernyataan berikut ini ditujukan untuk mengetahui anggapan responden mengenai Kepuasan Wajib Pajak.

No	Pernyataan	STS	TS	S	SS
1	Menggunakan sistem e-filing adalah pengalaman yang menyenangkan.				
2	Saya merasa bahwa sistem e-filing efisien dalam memenuhi kebutuhan interaksi saya dengan lembaga pemerintah.				
3	Saya merasa bahwa sistem e-filing efektif dalam memenuhi kebutuhan interaksi saya dengan lembaga pemerintah.				
4	Sistem e-filing memenuhi harapan saya dalam mengajukan SPT.				
5	Secara keseluruhan saya puas dengan sistem e-filing.				

## QUESTIONNAIRE (ENGLISH)

### Instructions

Please answer the following points based on your condition, opinion, and understanding. In this case, you act as a taxpayer.

Type of taxpayer:

Body taxpayer

Company name : \_\_\_\_\_

Type of company : PT / CV\*

\*circle the necessary one

Person Taxpayer

Occupation:

Government Employee

Private Employee

Businessman/woman

Others. Please mention \_\_\_\_\_

Age range:

Less than 20 years old

20+ to 30 years old

30+ to 40 years old

40+ to 50 years old

50+ to 60 years old

More than 60 years old

What is your last education?

Senior High School

Diploma

Bachelor

- Doctoral
- Professional
- Others. Please mention \_\_\_\_\_

Have you ever used e-filing system?

- Yes, I have       No, I have not

To answer the questions below, please give a mark (√) to the table with the scale as follows:

SD = Strongly Disagree

D = Disagree

A = Agree

SA = Strongly Agree

The answers must refer to e-filing system that you have used.

### 1. Information Quality

The following statements are intended to determine the perception of respondents regarding Information Quality provided by e-filing system.

No	Statement(s)	SD	D	A	SA
1	E-filing system can provide the precise information I need for filing my tax return.				
2	E-filing system provides up-to-date and relevant information.				
3	E-filing system provides information I need at the right time.				
4	E-filing system provides an accurate information.				
5	The information from e-filing system is clear.				



6	The information content is ease of understanding for filing my tax return.				
7	The output of e-filing system is presented in a useful format.				
8	I have generally received sufficient information for filing my tax return.				

## 2. System Quality

The following statements are intended to determine the perception of respondents regarding System Quality provided by e-filing system.

No	Statement(s)	SD	D	A	SA
1	E-filing system is user-friendly.				
2	E-filing system is well-organized.				
3	Learning to use e-filing system is easy for me.				
4	E-filing system provides fast information access.				
5	It was easy to find information I was looking for.				
6	The e-filing system responds quickly to taxpayer orders.				
7	E-filing system quickly loads all the text and graphics.				
8	When there is an update, access to e-filing system is not interrupted.				
9	Interacting with e-filing system does not require a lot of mental effort.				
10	It is easy to go back and forth between pages.				

11	E-filing system enables me to accomplish task quicker.				
----	--	--	--	--	--

### 3. Service Quality

The following statements are intended to determine the perception of respondents regarding Service Quality provided by e-filing system.

No	Statement(s)	SD	D	A	SA
1	When e-filling system users have a problem, the employees can show a sincere interest in solving it.				
2	The employees are dependable.				
3	The tax office provides its services at the times it promises to do so.				
4	The employees can give e-filing system users personal attention.				
5	The employees can understand the specific needs of e-filing system users.				
6	The employees can give prompt service to e-filing system users.				
7	The employees will never be too busy to response to e-filing system users' requests.				

### 4. Taxpayer Satisfaction

The following statements are intended to determine the perception of respondents regarding Taxpayer Satisfaction with e-filing system.

No	Statement(s)	SD	D	A	SA
1	Using e-filing system was a pleasant experience.				

2	I feel that e-filing system is efficient in fulfilling my needs of interaction with the government agency.				
3	I feel that e-filing system is effective in fulfilling my needs of interaction with the government agency.				
4	E-filing system has met my expectations in filing my return.				
5	Overall, I am satisfied with e-filing system.				



**APPENDIX 2**

The Result of Questionnaire

No	Information Quality									System Quality											Service Quality							Taxpayer Satisfaction							
	1	2	3	4	5	6	7	8	Total	1	2	3	4	5	6	7	8	9	10	11	Total	1	2	3	4	5	6	7	Total	1	2	3	4	5	Total
1	4	3	3	3	3	3	3	2	24	3	3	4	3	2	3	3	3	3	3	3	33	4	4	3	3	3	4	4	25	4	4	4	4	3	19
2	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
3	3	3	3	3	2	3	3	3	23	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	2	2	19	3	3	3	3	3	15
4	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	2	3	3	3	3	20	3	3	3	3	3	15
5	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
6	3	3	3	3	2	3	3	3	23	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
7	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
8	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
9	3	3	3	3	3	3	3	3	24	3	3	4	3	3	3	3	2	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	4	16
10	3	3	3	3	3	3	4	3	25	3	3	3	3	3	3	2	2	3	3	3	31	2	2	3	3	3	2	2	17	3	3	3	3	3	15
11	3	3	2	3	3	3	3	3	23	3	3	3	2	2	3	3	2	3	3	3	30	3	3	3	3	3	3	3	21	3	3	3	3	3	15
12	4	4	3	3	4	3	3	3	27	3	4	3	3	3	3	4	3	3	3	3	35	3	3	4	3	3	3	3	22	3	3	3	3	3	15
13	3	2	3	3	3	3	3	3	23	3	3	3	3	2	3	3	3	3	3	3	32	3	3	3	3	3	3	3	21	3	3	3	3	3	15
14	3	3	3	3	3	3	3	3	24	4	4	3	3	2	2	3	3	3	3	3	33	4	4	4	4	4	4	4	28	3	4	4	3	3	17
15	2	2	2	2	3	3	3	3	20	3	3	3	3	2	3	3	2	2	3	2	29	3	3	3	3	3	3	3	21	3	3	3	2	3	14
16	2	2	2	2	2	3	3	3	19	2	3	3	2	2	3	3	2	2	3	3	28	3	3	3	3	3	3	3	21	2	3	3	2	3	13
17	4	4	4	4	4	4	4	4	32	4	4	4	4	4	4	4	4	4	4	4	44	4	4	4	4	4	4	4	28	4	4	4	4	4	20
18	4	4	3	3	3	3	4	4	28	4	4	4	3	4	4	4	3	3	4	4	41	3	3	3	4	4	4	4	25	4	4	4	4	4	20
19	2	3	1	2	2	2	3	1	16	3	3	1	3	2	3	3	1	2	3	4	28	4	4	4	4	4	4	4	28	3	3	3	2	3	14

20	3	3	3	3	3	2	3	2	22	3	3	2	3	2	3	3	2	3	3	3	30	3	3	3	3	3	3	3	21	3	3	3	3	3	15
21	3	3	3	3	3	3	3	3	24	3	3	3	3	2	2	3	2	3	3	3	30	3	3	3	3	3	3	3	21	3	3	3	3	3	15
22	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	2	2	3	3	31	3	3	3	3	3	3	3	21	3	3	3	3	3	15
23	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	2	2	3	3	31	3	3	3	3	3	3	3	21	2	2	3	3	3	13
24	3	3	3	2	3	2	3	3	22	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
25	3	4	4	3	3	3	3	3	26	4	4	3	3	3	4	2	2	3	3	3	34	3	3	4	4	3	3	3	23	3	3	3	4	3	16
26	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
27	4	4	3	4	3	3	4	3	28	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
28	3	3	2	2	3	2	2	2	19	2	3	2	3	2	2	2	2	3	3	4	28	4	3	3	2	2	3	3	20	4	3	3	3	3	16
29	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
30	3	3	4	3	3	4	3	3	26	3	3	3	4	3	3	4	3	3	3	4	36	4	3	3	3	4	3	3	23	4	3	3	3	4	17
31	4	4	3	3	4	3	3	4	28	4	3	4	4	3	3	4	4	4	4	4	41	3	4	4	4	3	4	4	26	4	4	3	4	4	19
32	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
33	4	4	3	3	3	3	3	3	26	3	4	3	3	3	4	3	3	3	3	3	36	3	3	3	3	3	4	3	22	3	3	3	3	4	16
34	3	3	3	2	3	2	3	2	21	2	3	2	3	3	3	3	2	2	3	3	29	3	3	3	3	2	2	2	18	3	3	3	3	3	15
35	3	4	3	3	3	3	3	3	25	3	3	3	3	3	3	4	3	3	4	3	35	3	3	4	3	3	4	3	23	3	3	4	4	3	17
36	3	3	4	3	3	3	3	3	25	3	3	3	4	3	3	2	3	3	2	4	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
37	4	3	4	4	4	3	4	3	29	4	3	3	4	4	4	3	2	3	4	3	37	4	4	4	4	3	3	2	24	3	4	4	3	3	17
38	4	4	4	4	4	3	3	3	29	4	4	3	3	3	3	3	3	3	3	4	36	3	3	3	3	3	3	3	21	4	4	4	4	4	20
39	2	2	2	3	3	2	2	2	18	2	3	3	3	3	3	3	3	2	3	3	31	3	3	3	2	3	3	3	20	3	4	4	3	3	17
40	3	3	3	3	4	2	3	3	24	3	3	3	4	3	3	3	3	3	3	3	34	3	3	3	3	3	3	3	21	3	4	4	4	3	18
41	3	3	3	3	3	2	3	3	23	3	3	2	3	3	3	3	2	3	3	3	31	3	3	3	3	3	3	3	21	3	3	3	3	3	15
42	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
43	3	3	3	3	3	2	3	3	23	3	3	2	3	3	3	3	2	3	3	3	31	3	3	3	3	3	3	3	21	3	3	3	3	3	15

44	3	3	3	4	3	3	3	3	25	3	3	2	3	3	3	3	3	3	3	32	3	3	3	2	3	3	3	20	3	3	2	4	3	15
45	4	4	4	4	3	2	3	3	27	3	3	2	3	3	3	3	2	3	3	31	3	3	2	2	3	2	2	17	3	3	3	3	3	15
46	3	4	2	3	3	3	3	3	24	3	3	3	3	3	4	3	3	3	3	34	3	3	4	3	3	3	3	22	3	3	3	3	3	15
47	3	3	3	3	3	2	3	2	22	2	3	3	3	3	3	3	3	3	3	32	3	3	3	3	3	3	3	21	3	3	3	3	3	15
48	3	3	3	3	3	2	3	2	22	2	3	3	3	3	3	3	3	3	3	32	3	3	3	3	3	3	3	21	3	3	3	3	3	15
49	4	4	4	3	3	4	3	4	29	4	4	4	4	3	4	4	3	4	4	42	3	4	4	4	3	3	4	25	4	4	4	4	4	20
50	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	3	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
51	3	3	3	3	3	3	3	3	24	4	3	3	3	3	3	3	3	3	3	34	3	3	3	2	3	3	3	20	3	3	3	3	3	15
52	3	3	3	3	3	3	4	3	25	4	3	3	3	3	3	3	3	3	3	35	3	3	3	3	3	3	3	21	3	3	3	3	3	15
53	3	3	3	3	3	2	3	2	22	3	3	3	3	2	3	3	3	3	3	32	3	3	3	3	3	3	3	21	3	3	3	3	3	15
54	3	3	3	3	3	3	3	3	24	4	3	3	3	3	3	2	3	3	3	33	3	3	3	3	3	3	3	21	3	4	4	3	3	17
55	3	3	3	3	3	3	3	3	24	3	3	4	3	3	3	2	3	3	3	33	3	3	3	3	3	3	3	21	3	3	3	3	3	15
56	3	3	3	3	3	3	3	3	24	3	3	3	3	3	3	2	3	3	3	32	3	3	3	3	3	3	3	21	3	3	3	3	3	15



### APPENDIX 3

#### The Validity Test

#### Information Quality

Correlations

		IQ1	IQ2	IQ3	IQ4	IQ5	IQ6	IQ7	IQ8	IQ
IQ1	Pearson Correlation	1	.759**	.627**	.614**	.570**	.300*	.431**	.458**	.846**
	Sig. (2-tailed)		.000	.000	.000	.000	.025	.001	.000	.000
	N	56	56	56	56	56	56	56	56	56
IQ2	Pearson Correlation	.759**	1	.428**	.449**	.388**	.236	.320*	.388**	.710**
	Sig. (2-tailed)	.000		.001	.001	.003	.080	.016	.003	.000
	N	56	56	56	56	56	56	56	56	56
IQ3	Pearson Correlation	.627**	.428**	1	.612**	.449**	.375**	.339*	.481**	.780**
	Sig. (2-tailed)	.000	.001		.000	.001	.004	.010	.000	.000
	N	56	56	56	56	56	56	56	56	56
IQ4	Pearson Correlation	.614**	.449**	.612**	1	.458**	.306*	.416**	.368**	.744**
	Sig. (2-tailed)	.000	.001	.000		.000	.022	.001	.005	.000
	N	56	56	56	56	56	56	56	56	56
IQ5	Pearson Correlation	.570**	.388**	.449**	.458**	1	.114	.212	.341*	.615**
	Sig. (2-tailed)	.000	.003	.001	.000		.402	.116	.010	.000
	N	56	56	56	56	56	56	56	56	56
IQ6	Pearson Correlation	.300*	.236	.375**	.306*	.114	1	.355**	.672**	.605**
	Sig. (2-tailed)	.025	.080	.004	.022	.402		.007	.000	.000
	N	56	56	56	56	56	56	56	56	56
IQ7	Pearson Correlation	.431**	.320*	.339*	.416**	.212	.355**	1	.407**	.589**
	Sig. (2-tailed)	.001	.016	.010	.001	.116	.007		.002	.000
	N	56	56	56	56	56	56	56	56	56
IQ8	Pearson Correlation	.458**	.388**	.481**	.368**	.341*	.672**	.407**	1	.739**
	Sig. (2-tailed)	.000	.003	.000	.005	.010	.000	.002		.000
	N	56	56	56	56	56	56	56	56	56
IQ	Pearson Correlation	.846**	.710**	.780**	.744**	.615**	.605**	.589**	.739**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56	56

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## System Quality

Correlations

		SYSQ1	SYSQ2	SYSQ3	SYSQ4	SYSQ5	SYSQ6	SYSQ7	SYSQ8	SYSQ9	SYSQ10	SYSQ11	SYSQ
SYSQ1	Pearson Correlation	1	.496**	.359**	.383**	.323*	.366**	.279*	.208	.488**	.437**	.316*	.671**
	Sig. (2-tailed)		.000	.007	.004	.015	.006	.038	.124	.000	.001	.018	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ2	Pearson Correlation	.496**	1	.296*	.168	.228	.420**	.298*	.230	.319*	.341*	.427**	.583**
	Sig. (2-tailed)	.000		.027	.216	.091	.001	.026	.088	.017	.010	.001	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ3	Pearson Correlation	.359**	.296*	1	.257	.311*	.314*	.366**	.462**	.496**	.385**	.100	.653**
	Sig. (2-tailed)	.007	.027		.056	.020	.018	.005	.000	.000	.003	.462	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ4	Pearson Correlation	.383**	.168	.257	1	.450**	.290*	.284*	.369**	.468**	.341*	.439**	.629**
	Sig. (2-tailed)	.004	.216	.056		.001	.030	.034	.005	.000	.010	.001	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ5	Pearson Correlation	.323*	.228	.311*	.450**	1	.588**	.290*	.355**	.282*	.405**	.212	.639**
	Sig. (2-tailed)	.015	.091	.020	.001		.000	.030	.007	.035	.002	.117	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ6	Pearson Correlation	.366**	.420**	.314*	.290*	.588**	1	.271*	.172	.233	.457**	.229	.605**
	Sig. (2-tailed)	.006	.001	.018	.030	.000		.043	.205	.084	.000	.089	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ7	Pearson Correlation	.279*	.298*	.366**	.284*	.290*	.271*	1	.424**	.306**	.680**	.234	.626**
	Sig. (2-tailed)	.038	.026	.005	.034	.030	.043		.001	.022	.000	.082	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ8	Pearson Correlation	.208	.230	.462**	.369**	.355**	.172	.424**	1	.533**	.239	.236	.638**
	Sig. (2-tailed)	.124	.088	.000	.005	.007	.205	.001		.000	.077	.080	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ9	Pearson Correlation	.488**	.319*	.496**	.468**	.282*	.233	.306**	.533**	1	.414**	.375**	.713**
	Sig. (2-tailed)	.000	.017	.000	.000	.035	.084	.022	.000		.001	.004	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ10	Pearson Correlation	.437**	.341*	.385**	.341*	.405**	.457**	.680**	.239	.414**	1	.258	.685**
	Sig. (2-tailed)	.001	.010	.003	.010	.002	.000	.000	.077	.001		.055	.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ11	Pearson Correlation	.316*	.427**	.100	.439**	.212	.229	.234	.236	.375**	.258	1	.527**
	Sig. (2-tailed)	.018	.001	.462	.001	.117	.089	.082	.080	.004	.055		.000
	N	56	56	56	56	56	56	56	56	56	56	56	56
SYSQ	Pearson Correlation	.671**	.583**	.653**	.629**	.639**	.605**	.626**	.638**	.713**	.685**	.527**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56	56	56	56	56

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).



## Service Quality

### Correlations

		SERVQ1	SERVQ2	SERVQ3	SERVQ4	SERVQ5	SERVQ6	SERVQ7	SERVQ
SERVQ1	Pearson Correlation	1	.728**	.352**	.276*	.378**	.492**	.404**	.657**
	Sig. (2-tailed)		.000	.008	.040	.004	.000	.002	.000
	N	56	56	56	56	56	56	56	56
SERVQ2	Pearson Correlation	.728**	1	.575**	.584**	.378**	.600**	.618**	.834**
	Sig. (2-tailed)	.000		.000	.000	.004	.000	.000	.000
	N	56	56	56	56	56	56	56	56
SERVQ3	Pearson Correlation	.352**	.575**	1	.641**	.298*	.481**	.414**	.721**
	Sig. (2-tailed)	.008	.000		.000	.025	.000	.002	.000
	N	56	56	56	56	56	56	56	56
SERVQ4	Pearson Correlation	.276*	.584**	.641**	1	.516**	.472**	.476**	.761**
	Sig. (2-tailed)	.040	.000	.000		.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56
SERVQ5	Pearson Correlation	.378**	.378**	.298*	.516**	1	.535**	.542**	.674**
	Sig. (2-tailed)	.004	.004	.025	.000		.000	.000	.000
	N	56	56	56	56	56	56	56	56
SERVQ6	Pearson Correlation	.492**	.600**	.481**	.472**	.535**	1	.834**	.840**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	56	56	56	56	56	56	56	56
SERVQ7	Pearson Correlation	.404**	.618**	.414**	.476**	.542**	.834**	1	.817**
	Sig. (2-tailed)	.002	.000	.002	.000	.000	.000		.000
	N	56	56	56	56	56	56	56	56
SERVQ	Pearson Correlation	.657**	.834**	.721**	.761**	.674**	.840**	.817**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## Taxpayer Satisfaction

### Correlations

		TS1	TS2	TS3	TS4	TS5	TS
TS1	Pearson Correlation	1	.606**	.402**	.587**	.642**	.820**
	Sig. (2-tailed)		.000	.002	.000	.000	.000
	N	56	56	56	56	56	56
TS2	Pearson Correlation	.606**	1	.804**	.517**	.427**	.863**
	Sig. (2-tailed)	.000		.000	.000	.001	.000
	N	56	56	56	56	56	56
TS3	Pearson Correlation	.402**	.804**	1	.427**	.307*	.761**
	Sig. (2-tailed)	.002	.000		.001	.021	.000
	N	56	56	56	56	56	56
TS4	Pearson Correlation	.587**	.517**	.427**	1	.439**	.773**
	Sig. (2-tailed)	.000	.000	.001		.001	.000
	N	56	56	56	56	56	56
TS5	Pearson Correlation	.642**	.427**	.307*	.439**	1	.693**
	Sig. (2-tailed)	.000	.001	.021	.001		.000
	N	56	56	56	56	56	56
TS	Pearson Correlation	.820**	.863**	.761**	.773**	.693**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## **APPENDIX 4**

### The Reliability Test

#### Information Quality

##### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.856	.855	8

##### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IQ1	20.9643	5.562	.780	.749	.816
IQ2	20.9464	5.906	.596	.588	.839
IQ3	21.0893	5.537	.675	.522	.829
IQ4	21.0893	5.974	.653	.496	.832
IQ5	21.0536	6.415	.505	.390	.848
IQ6	21.2679	6.236	.468	.490	.854
IQ7	21.0179	6.600	.490	.285	.850
IQ8	21.1964	5.797	.631	.568	.834

#### System Quality

##### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.845	.852	11

##### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
SYSQ1	30.0357	8.071	.558	.441	.830
SYSQ2	29.9821	8.927	.502	.431	.835
SYSQ3	30.1607	8.065	.531	.391	.833
SYSQ4	30.0357	8.690	.545	.429	.831
SYSQ5	30.2679	8.381	.534	.478	.832
SYSQ6	30.0536	8.670	.511	.479	.834
SYSQ7	30.0714	8.540	.530	.564	.832
SYSQ8	30.4464	8.106	.511	.489	.835
SYSQ9	30.2143	8.317	.634	.543	.824
SYSQ10	30.0357	8.726	.621	.620	.828
SYSQ11	29.9464	8.852	.419	.361	.840

## Service Quality

### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.875	.877	7

### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
SERVQ1	18.4643	4.071	.547	.638	.870
SERVQ2	18.4643	3.781	.773	.767	.845
SERVQ3	18.4286	3.777	.602	.502	.865
SERVQ4	18.5179	3.600	.644	.614	.860
SERVQ5	18.5179	4.072	.574	.469	.868
SERVQ6	18.5000	3.491	.759	.743	.843
SERVQ7	18.5357	3.526	.726	.753	.848

## Taxpayer Satisfaction

### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.841	.842	5

### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
TS1	12.6250	1.766	.705	.606	.792
TS2	12.5536	1.670	.766	.744	.774
TS3	12.5536	1.815	.610	.662	.818
TS4	12.6071	1.734	.610	.396	.821
TS5	12.5893	2.028	.553	.419	.832

## **APPENDIX 5**

### The Descriptive Statistical Analysis

#### **Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
IQ	56	16.00	32.00	24.0893	2.77179
SYSQ	56	28.00	44.00	33.1250	3.17984
SERVQ	56	17.00	28.00	21.5714	2.23897
TS	56	13.00	20.00	15.7321	1.64583
Valid N (listwise)	56				

## **APPENDIX 6**

### The Classical Assumption Test

#### **NORMALITY TEST**

#### **Information Quality**

##### **One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		56
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.33216657
Most Extreme Differences	Absolute	.216
	Positive	.216
	Negative	-.144
Kolmogorov-Smirnov Z		1.616
Asymp. Sig. (2-tailed)		.011

a. Test distribution is Normal.

#### **System Quality**

##### **One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		56
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.05535588
Most Extreme Differences	Absolute	.161
	Positive	.161
	Negative	-.147
Kolmogorov-Smirnov Z		1.208
Asymp. Sig. (2-tailed)		.108

a. Test distribution is Normal.

## Service Quality

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.38975882
Most Extreme Differences	Absolute	.233
	Positive	.232
	Negative	-.233
Kolmogorov-Smirnov Z		1.741
Asymp. Sig. (2-tailed)		.005

a. Test distribution is Normal.

### MULTICOLLINEARITY TEST

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Service Quality, Information Quality, System Quality <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Taxpayer Satisfaction

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.781 <sup>a</sup>	.610	.588	1.057

a. Predictors: (Constant), Service Quality, Information Quality, System Quality

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.901	3	30.300	27.128	.000 <sup>a</sup>
	Residual	58.082	52	1.117		
	Total	148.982	55			

a. Predictors: (Constant), Service Quality, Information Quality, System Quality

b. Dependent Variable: Taxpayer Satisfaction

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.498	1.670		.897	.374		
	Information Quality	-.018	.096	-.031	-.191	.850	.285	3.514
	System Quality	.364	.096	.704	3.783	.000	.216	4.622
	Service Quality	.121	.082	.164	1.481	.145	.609	1.641

a. Dependent Variable: Taxpayer Satisfaction

**Coefficient Correlations<sup>a</sup>**

Model			Service Quality	Information Quality	System Quality
1	Correlations	Service Quality	1.000	.376	-.589
		Information Quality	.376	1.000	-.834
		System Quality	-.589	-.834	1.000
	Covariances	Service Quality	-.007	.003	-.005
		Information Quality	.003	.009	-.008
		System Quality	-.005	-.008	.009

a. Dependent Variable: Taxpayer Satisfaction

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Information Quality	System Quality	Service Quality
1	1	3.984	1.000	.00	.00	.00	.00
	2	.009	20.671	.06	.18	.01	.28
	3	.005	27.861	.94	.00	.02	.32
	4	.001	55.870	.00	.82	.97	.40

a. Dependent Variable: Taxpayer Satisfaction

**HETEROSCEDASTICITY TEST**

**Regression**

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	SERVQ, IQ, SYSQ <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Abs\_RES

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.080 <sup>a</sup>	.006	-.051	.70111

a. Predictors: (Constant), SERVQ, IQ, SYSQ

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.165	3	.055	.112	.953 <sup>a</sup>
	Residual	25.561	52	.492		
	Total	25.726	55			

a. Predictors: (Constant), SERVQ, IQ, SYSQ

b. Dependent Variable: Abs\_RES

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.160	1.108		1.047	.300
	IQ	-.032	.064	-.131	-.507	.614
	SYSQ	.024	.064	.113	.379	.707
	SERVQ	-.019	.054	-.064	-.360	.720

a. Dependent Variable: Abs\_RES

**APPENDIX 7**

**Multiple Regression Analysis**

**Regression**

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Service Quality, Information Quality, System Quality <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Taxpayer Satisfaction

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.781 <sup>a</sup>	.610	.588	1.057

a. Predictors: (Constant), Service Quality, Information Quality, System Quality

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.901	3	30.300	27.128	.000 <sup>a</sup>
	Residual	58.082	52	1.117		
	Total	148.982	55			

a. Predictors: (Constant), Service Quality, Information Quality, System Quality

b. Dependent Variable: Taxpayer Satisfaction

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.498	1.670		.897	.374
	Information Quality	-.018	.096	-.031	-.191	.850
	System Quality	.364	.096	.704	3.783	.000
	Service Quality	.121	.082	.164	1.481	.145

a. Dependent Variable: Taxpayer Satisfaction

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	13.7681	20.3264	15.7321	1.28559	56
Residual	-1.89034	3.37927	.00000	1.02763	56
Std. Predicted Value	-1.528	3.574	.000	1.000	56
Std. Residual	-1.789	3.197	.000	.972	56

a. Dependent Variable: TS