

## RINGKASAN

# PENGARUH PENGALAMAN DAN MOTIVASI TERHADAP PROFESIONALISME SERTA PENGARUH PROFESIONALISME TERHADAP HASIL KERJA (*OUTCOMES*)

(STUDI EMPIRIS PEMERIKSA PAJAK PADA KANTOR WILAYAH  
DIREKTORAT JENDERAL PAJAK JAWA BAGIAN TIMUR II SIDOARJO)

Supriyati

Adanya kepercayaan kepada Wajib Pajak melalui penerapan *self assessment system* ini akan berhasil apabila kondisi kepatuhan sukarela (*voluntary compliance*) pada masyarakat telah terbentuk. Kenyataan yang ada di Indonesia menunjukkan tingkat kepatuhan Wajib Pajak masih rendah, dimana hal ini terlihat pada belum optimalnya penerimaan pajak (*tax gap*) dan *tax ratio* Indonesia masih terendah di Kawasan ASEAN yaitu sebesar 11,6 untuk tahun 2005. Salah satu langkah yang tepat dilakukan oleh Direktorat Jendral Pajak (DJP) untuk meningkatkan kepatuhan Wajib Pajak adalah dengan meningkatkan pengawasan melalui pemeriksaan. Pemeriksaan ini dapat berhasil sesuai tujuan karena adanya peran pemeriksa pajak. Peran pemeriksa pajak ini sangat menentukan efektivitas pemeriksaan itu sendiri, sehingga nantinya berdampak dalam peningkatan kepatuhan Wajib Pajak. Oleh Karena itu, pemeriksa yang profesional menjadi tuntutan dalam setiap pemeriksaan.

Penelitian ini mencoba melihat pengaruh profesionalisme pemeriksa pajak terhadap kinerja dan kepuasan kerja yang merupakan pengujian kembali terhadap penelitian Kalbers dan Fogarty (1995). Hipotesa penelitian ini diawali dengan pernyataan bahwa pengalaman dan motivasi berprestasi mempengaruhi profesionalisme. Selanjutnya, pernyataan bahwa profesionalisme berpengaruh terhadap kinerja dan kepuasan kerja. Adapun pengujian hipotesa ini menggunakan pengujian regresi linear berganda dan sederhana.

Prosedur pengumpulan data yang dilakukan pada penelitian ini adalah dengan menyebarkan kuesioner kepada pemeriksa pajak yang bernaung di Kantor Pemeriksaan dan Penyidikan Pajak (KARIKPA) Jawa Bagian Timur II Sidoarjo secara langsung. Kuesioner yang dapat diolah dalam penelitian ini sebanyak 42 yang meliputi KARIKPA Sidoarjo, Mojokerto, dan Madiun.

Hasil pengujian regresi berganda menyatakan bahwa pengalaman dan motivasi berprestasi tidak mempunyai pengaruh signifikan terhadap profesionalisme. Sedangkan, hasil pengujian regresi sederhana atas profesionalisme terhadap kinerja dan kepuasan kerja menyatakan bahwa profesionalisme mempunyai pengaruh positif dan signifikan terhadap kinerja dan kepuasan kerja, walaupun pengaruhnya itu tidak begitu besar. Hasil temuan ini membuktikan bahwa pemeriksa pajak telah mampu menghasilkan kinerja yang cukup baik dengan ditandai adanya pemenuhan standar prestasi.

Hasil temuan ini juga memberikan pemahaman yang lebih mendalam mengenai pentingnya profesionalisme terutama bagi pemeriksa pajak. Pemeriksa pajak yang profesional diharapkan dapat menumbuhkan kepercayaan Wajib Pajak, sekaligus mampu mendorong mewujudkan kepatuhan Wajib Pajak.

## SUMMARY

### **THE INFLUENCE OF EXPERIENCE AND MOTIVATION TOWARD PROFESSIONALISM AND THE INFLUENCE OF PROFESSIONALISM TOWARD OUTCOMES**

(Empirical study on the Tax Auditor at Regional Office of Directorate General of  
Taxation of East Java Region II, Sidoarjo)

Supriyati

The existence of trust on tax payers through self-assessment system will succeed when voluntary compliance in the society has been established. The fact in Indonesia shows that the degree of the tax payers' compliance is still low, and this can be indicated in the condition of being not optimally the tax income (tax gap) and the tax ratio in Indonesia is considered the lowest in Asean, that is, 11.16 in 2005. One of the steps that can be done by the Directorate General of Taxation to increase the tax payers' compliance by close watch in audit. This audit can be successful due to the role of the tax auditor. Due to this effectiveness role, it will result in the improvement of the tax payers' compliance. For that reason, the professional auditors will be a demand in every audit.

This research attempts to see the influence of professionalism toward the performance and job satisfaction as replication of that by Kalbers and Fogarty (1995). The hypothesis start that experience and achievement motivation influences professionalism. Later on, it was stated that professionalism influences performance and job satisfaction. The hypothesis testing used simple linear regression and multiple linear regression.

The procedure of data collection in this research is by spreading the questionnaires to the tax auditors under taxation audit and tax investigation office (KARIKPA) East Java region II Sidoarjo directly. The 42 questionnaires distributed to KARIKPA Sidoarjo, Mojokerto, and Madiun.

The result of multiple linear regression shows that experience and achievement motivation didn't influence significantly toward professionalism. However, the simple linear regression on professionalism toward the performance and job satisfaction shows that they significantly and positively influence the performance and job satisfaction, although not high. These results prove that the tax auditors anyway could work with good performance indicated by the achievement standard fulfillment.

This result also provides a deeper understanding of the importance of professionalism for the tax auditors. Their professionalism is expected to increase the tax payers' trust and as well as their compliance. With the tax payers' compliance, the national tax income will be consequently increased.

## **ABSTRACT**

### **THE INFLUENCE OF EXPERIENCE AND MOTIVATION TOWARD PROFESSIONALISM AND THE INFLUENCE OF PROFESSIONALISM TOWARD OUTCOMES**

(Empirical study on the Tax Auditor at Regional Office of Directorate General of  
Taxation of East Java Region II, Sidoarjo)

Supriyati

The existence of trust on tax payers through self-assessment system will succeed when voluntary compliance in the society has been established.. The fact in Indonesia shows that the degree of the tax payers' compliance is still low. One of the steps that can be done by the Directorate General of Taxation to increase the tax payers' compliance by close watch in audit. This audit is intended to measure their compliance in fulfilling their responsibility in line with the tax regulation. This audit can be successful due to the role of the tax auditors' professionalism.

This research attempts to see the influence of professionalism toward the performance and job satisfaction. The hypothesis start that experience and achievement motivation influences professionalism. Later on, it was stated that professionalism influences performance and job satisfaction. The hypothesis testing used simple linear regression and multiple linear regression. The procedure of data collection in this research is by distributing the questionnaires to the tax auditors under taxation audit and tax investigation office (KARIKPA) East Java region II Sidoarjo directly. The result of multiple linear regression shows that experience and achievement motivation didn't influence significantly toward professionalism. However, the simple linear regression on professionalism toward the performance and job satisfaction shows that they significantly and positively influenced the performance and job satisfaction, although not high. These results prove that the tax auditors they anyway could work with good performance indicated by the achievement standard fulfillment.

**Key words:** experience, achievement motivation, professionalism. Performance, job satisfaction and tax auditors.