

ABSTRACT

THE RELATION OF INTERNAL SERVICE QUALITY AND EXTERNAL SERVICE QUALITY

(The study of Taxpayer's satisfaction level to the Service Quality in SAMSAT
Bandar Lampung)

By

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Payment of vehicle tax is a responsibility for the owner of two-wheeled and four-wheeled vehicles. In tax payment, we are directly related to public services provided by the government in SAMSAT. In this case the government has two customers to be served, the employees of SAMSAT and taxpayer itself. If the government gives good services to the employees, it will impact positively to the employees in serving taxpayer, so the services will be better then it will give satisfaction to the taxpayer.

The purpose of this study are: to find out and to analyze the relation between internal service quality and external service quality of the employees in SAMSAT Bandar Lampung. This study uses correlational study method, that we know as the continuation of descriptive type, such as collect the data, formulate systematically, factually and accurately.

The result of this study showed that : by using Spearman Rank correlation, the correlation between X and variables is 0,47, it includes in medium positive correlation (0,401 – 0,600). The result of hypothesis test by using t test showed that $t_{count} = 2,8253$, it means $t_{count} \geq t_{table}$, while $t_{count} = 2,8253 \geq t_{table} = 2,048$, so H_0 is ignored and H_a is accepted. It means there is a positive and significant relation between internal service quality and external service quality to the taxpayer's satisfaction level in SAMSAT Bandar Lampung, Lampung Province. Taxpayer's satisfaction level on service quality in SAMSAT Bandar Lampung has been fine.