

ABSTRAK

Perkembangan sektor jasa transportasi yang begitu pesat meningkatkan tingkat pendapatan daerah berupa pajak kendaraan bermotor. Peningkatan volume kendaraan bermotor dari tahun ke tahun belakangan ini. Hal ini menjadikan “X” berperan penting dalam meningkatkan Pendapatan Asli Daerah (PAD) melalui pembayaran pajak STNK kendaraan bermotor. Salah satu yang paling adalah pelayanan. Dengan adanya pelayanan, instansi dapat menjual produk atau jasanya dengan pelayanan yang baik. “X” di Sidoarjo adalah instansi yang bergerak di bidang tersebut. Kehadiran “X” di Sidoarjo memudahkan wajib pajak dalam pembayaran perpanjangan STNK motor atau mobil.

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *Interaction Quality*, *Physical Environment Quality* dan *Outcome Quality* terhadap *Perceived Value* dan *Corporate Image* melalui *Customer Satisfaction* dalam meningkatkan *Behavioral Intentions*. Manfaat yang diharapkan dari penelitian ini adalah menambah khasanah ilmu pengetahuan di bidang manajemen khususnya seberapa besar pengaruh *Customer Satisfaction* sehingga meningkatkan *Behavioral Intentions* yang pada akhirnya akan meningkatkan intensitas wajib pajak kembali menggunakan “X” di Sidoarjo.

Penelitian ini merupakan penelitian kausal. Metode penelitian yang digunakan adalah metode kuantitatif dengan pengolahan data menggunakan AMOS. Pengumpulan data dilakukan dengan penyebaran kuesioner kepada 120 responden dengan karakteristik responden pria dan wanita berumur 18-60 tahun, mengetahui “X” di Sidoarjo dan pernah melakukan pembayaran perpanjangan STNK mobil atau motor secara mandiri di “X” Sidoarjo dalam kurun 6 bulan terakhir.

Hasil penelitian menunjukkan bahwa *Interaction Quality* dengan koefisien regresi sebesar 0.170 secara positif dan signifikan mempengaruhi *Perceived Value*, *Physical Environment Quality* dengan koefisien regresi sebesar 0.002 secara positif tetapi tidak signifikan mempengaruhi *Perceived Value*, *Outcome Quality* dengan koefisien regresi sebesar 0.928 secara positif dan signifikan mempengaruhi *Perceived Value*, *Interaction Quality* dengan koefisien regresi sebesar 0.175 secara positif dan signifikan mempengaruhi *Corporate Image*, *Physical Environment Quality* dengan koefisien regresi sebesar 0.107 secara positif tetapi tidak signifikan mempengaruhi *Corporate Image*, *Outcome Quality* dengan koefisien regresi sebesar 0.808 secara positif dan signifikan mempengaruhi *Corporate Image*, *Perceived Value* dengan koefisien regresi sebesar 0.680 secara positif dan signifikan mempengaruhi *Customer Satisfaction*, *Corporate Image* dengan koefisien regresi sebesar 0.233 secara positif tetapi tidak signifikan mempengaruhi *Customer Satisfaction* dan *Customer Satisfaction* dengan koefisien regresi sebesar 0.355 secara positif dan signifikan mempengaruhi *Behavioral Intentions*.

Kata kunci: *Interaction Quality*, *Physical Environment Quality*, *Outcome Quality*, *Perceived Value*, *Corporate Image*, *Customer Satisfaction* dan *Behavioral Intentions*

ABSTRACT

The rapid development of transportations becomes an opportunity for instance to increase the level of regional income especially motor vehicles taxes. Lately, the volume of motor vehicles have increased every year. This makes “X” have an important role in increasing local revenue (*pendapatan asli daerah*) through payment of license tax on motor vehicle. One of the most important is the service. By the service, instance can sell their products or services with excellent service. “X” in Sidoarjo is an instance that engaged in public sector. The presence of “X” in Sidoarjo facilitate taxpayers in renewal their license of registered motorcycle or car.

The purpose of this study was to determine the effect of *Interaction Quality*, *Physical Environment Quality* and *Outcome Quality* to *Perceived Value* and *Corporate Image* by *Customer Satisfaction* and the influence of *Behavioral Intentions*. The expected benefits of this research is to increase the repertoire of knowledge in the field of management, particularly how large the influence of *Customer Satisfaction* as to increase *Behavioral Intentions* eventually that will form the success by increasing intensity of taxpayers to reusing same instance that is “X” in Sidoarjo.

This study is causal. The method used is quantitative methods of processing the data using AMOS. Data was collected by distributing questionnaires to 120 respondents with the characteristics of male and female respondents aged 18-60 years, knowing about “X” in Sidoarjo and had made payments for renewal their license of registered motorcycle or car independently at least 6 months in “X” Sidoarjo.

The results showed that *Interaction Quality* with regression coefficient of 0.170 positive and significantly affect *Perceived Value*, *Physical Environment Quality* with regression coefficient of 0.002 positive and insignificantly affect *Perceived Value*, *Outcome Quality* with regression coefficient of 0.928 positive and significantly affect *Perceived Value*, *Interaction Quality* with regression coefficient of 0.175 positive and significantly affect *Corporate Image*, *Physical Environment Quality* with regression coefficient of 0.107 positive and insignificantly affect *Corporate Image*, *Outcome Quality* with regression coefficient of 0.808 positive and significantly affect *Corporate Image*, *Perceived Value* with regression coefficient of 0.680 positive and significantly affect *Customer Satisfaction*, *Corporate Image* with regression coefficient of 0.233 positive and insignificantly affect *Customer Satisfaction* and *Customer Satisfaction* with regression coefficient of 0.355 positive and significantly affect *Behavioral Intentions*

Key Words: *Interaction Quality*, *Physical Environment Quality*, *Outcome Quality*, *Perceived Value*, *Corporate Image*, *Customer Satisfaction* dan *Behavioral Intentions*