

Intisari

Kantor Pelayanan Pajak Daerah DIY Kabupaten Bantul (KPPD DIY Kabupaten Bantul) merupakan salah satu unit pelayanan publik, yakni unit pelayanan pengelolaan penerimaan pendapatan pajak kendaraan bermotor di Kabupaten Bantul. Target pelayanan publik yang diharapkan Pemda DIY adalah mewujudkan pelayanan prima sebagai titik tolak kepada pelayanan “*one agency one innovation*”. Hasil ekspose Indeks Kepuasan Masyarakat (IKM) di lingkungan Pemda DIY tahun 2017-2018 menunjukkan KPPD DIY Kabupaten Bantul memiliki nilai rata-rata IKM paling rendah dibandingkan dengan empat KPPD DIY di kabupaten/kota. Berdasarkan hal tersebut, penelitian ini bertujuan untuk (1) menganalisis tingkat kepuasan wajib pajak kendaraan bermotor terhadap kualitas pelayanan yang diberikan KPPD DIY Kabupaten Bantul, (2) menganalisis tingkat prioritas tindakan perbaikan atas faktor-faktor penting dalam meningkatkan kualitas pelayanan di KPPD DIY Kabupaten Bantul.

Penelitian ini adalah deskriptif kuantitatif dengan teknik *non probability sampling* tipe *convenience sampling* dengan kriteria tertentu (*purposive sampling*) terhadap 154 responden. Data dianalisis dengan *Service Quality* (ServQual), *Importance Performance Analysis* (IPA), *Quality Function Deployment* (QFD) dengan matriks *House of Quality* (HoQ). Hasil analisis ServQual menunjukkan sebagian besar wajib pajak kendaraan bermotor belum puas dengan pelayanan yang diberikan KPPD DIY Kabupaten Bantul dengan skor tunggal ServQual bernilai negatif (-0,343), dengan tingkat ketidakpuasan tertinggi berturut-turut adalah *assurance* (-0,424), *tangibles* (-0,360), *empathy* (-0,358), *reliability* (-0,308), dan *responsiveness* (-0,287). Hasil analisis IPA, QFD dengan matriks HoQ menunjukkan prioritas perbaikan agar memberikan kepuasan kepada pelanggan, yaitu memberikan perhatian dan upaya peningkatan mutu pelayanan, menginformasikan kepada masyarakat setiap adanya perubahan kebijakan/prosedur pelayanan, menerapkan standar mutu pelayanan ISO, melaksanakan IKM, dan menerapkan budaya kerja.

Kata kunci: *Service Quality*, *Importance Performance Analysis*, *Quality Function Deployment*, *House of Quality*, kepuasan pelanggan

Abstract

The Service Tax Office of Bantul Regency is one of the public service units that is serving for the revenue of motor vehicle tax. The target of the public service by The DIY Province is giving the excellent services as an ongoing process to be one agency one innovation service. The results of the Performance Satisfaction Index (IKM) in the DIY Province since 2017 to 2018 revealed that the IKM grade of The Service Tax Office of Bantul Regency has the lowest average grade of all The Tax Service Office in the DIY Province. The purpose of this research is (1) to analyze the satisfaction of motorized vehicle taxpayers regarding to the service quality of The Service Tax Office of Bantul Regency, (2) to analyze the priority of action on some important factors in improving service quality at The Tax Service Office of Bantul Regency.

This research is quantitative descriptive with non-probability sampling, convenience sampling with the purposive sampling of 154 respondents. The result of research is analyzed by Service Quality, Importance Performance Analysis, Quality Function Deployment with House of Quality that is the most motor vehicle taxpayers are not satisfied by service quality of the The Tax Service Office of Bantul Regency because score service quality is negative (-0,343). Five dimension of the services quality from the highest score to the lowest score are assurance (-0,424), tangibles (-0,360), empathy (-0,358), reliability (-0,308), and responsiveness (-0,287). The results of Importance Performance Analysis, Quality Function Deployment with House of Quality are priority improvements for satisfactory to customers are efforts to improve service quality, informed and shared to the public of the new regulations, implementing ISO standards, IKM, and working culture at the office.

Keywords: Service Quality, Importance Performance Analysis, Quality Function Deployment, House of Quality, customer satisfaction