

## The Effect of Service Quality and Accessibility on Taxpayer Compliance of Rural and Urban Land and Building Tax Payment Week Program in Yogyakarta City

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### ABSTRACT

The Rural and Urban Land and Building Tax (PBB-P2) constitutes a strategic source of Regional Original Revenue (PAD) for local governments. However, taxpayer compliance remains a challenge despite various programs implemented by the Yogyakarta City Regional Financial and Asset Management Agency (BPKAD), including the PBB-P2 Payment Week Program. This study aims to analyze the effect of service quality and accessibility on taxpayer compliance in the Rural and Urban Land and Building Tax (PBB-P2) Payment Week program in Yogyakarta City. The research employs a quantitative approach with an explanatory research design. The population consists of 1,000 PBB-P2 taxpayers in Yogyakarta City, with a sample of 286 respondents determined using the Slovin formula and accidental sampling technique. The data collection instrument employed a 4-point Likert scale questionnaire tested for validity and reliability. The analysis technique used multiple linear regression with SPSS version 30.0. Results show: (1) service quality has a positive significant effect on compliance (regression coefficient 0.225; sig. 0.000 < 0.05); (2) accessibility has a positive significant effect on compliance (regression coefficient 0.170; sig. 0.000 < 0.05); (3) simultaneously, both variables have significant effects (F value 93.698; sig. 0.000 < 0.05); (4) an Adjusted R<sup>2</sup> value of 0.394 indicates 39.4% of compliance variation is explained by service quality and accessibility. The practical implication suggests BPKAD Yogyakarta City needs to optimize service quality dimensions and improve accessibility through digitalization and provision of inclusive facilities.

**Keywords:** Accessibility; Service Quality; Taxpayer Compliance.

### INTRODUCTION

The Rural and Urban Land and Building Tax (PBB-P2) is one of the strategic sources of Regional Original Revenue (PAD) for local governments in supporting the development and administration of government. Based on Law No. 1/2022 concerning Financial Relations between Central and Regional Governments (HKPD), local governments have broader authority to set PBB rates up to a maximum of 0.5% of the Selling Value of Tax Objects (NJOP). This decentralization of tax authority aims to strengthen regional fiscal capacity and enhance local autonomy in managing public resources (Dewi & Merkusiwati, 2022; Gangl et al., 2015; Handayani et al., 2023; Hartono & Abrori, 2022). However, the success of this policy heavily depends on the level of public compliance in fulfilling tax obligations, which remains a persistent challenge for many local governments across Indonesia.

In response to this challenge, the Yogyakarta City Regional Financial and Asset Management Agency (BPKAD), as the institution responsible for the management of PBB-P2 based on Yogyakarta Mayor Regulation Number 112 of 2021, organizes various programs to improve taxpayer compliance, one of which is the PBB-P2 Payment Week Program. This program is designed to provide convenience and accessibility for the public in fulfilling their tax obligations. Despite these efforts, preliminary observations and data from BPKAD indicate that taxpayer compliance levels have not yet reached optimal targets, suggesting that the program's implementation may be encountering obstacles related to service delivery and access mechanisms (Silalahi et al., 2015; Williams & Horodnic, 2015).

Specifically, in its implementation, there are still several problems related to service quality and accessibility that have the potential to affect the level of taxpayer compliance. From the service quality perspective, these problems include aspects of officer responsiveness in handling taxpayer inquiries and complaints, information reliability concerning tax calculations and payment procedures, empathy in services—particularly in understanding taxpayers' diverse circumstances and constraints—and limited physical facilities such as inadequate waiting areas and payment counters (Andriani et al., 2021; Arifin & Nasution, 2022; Burns et al., 2018; Castro & Scartascini,

2015). From the accessibility dimension, challenges encompass information accessibility through various communication channels, limited digital services for online payment and information retrieval, and limited service operating hours that may not accommodate working taxpayers' schedules. These multifaceted challenges create barriers that potentially hinder taxpayers' willingness and ability to comply with their tax obligations, thereby necessitating a comprehensive investigation into the relationship between service quality, accessibility, and taxpayer compliance (OECD, 2021; Prichard et al., 2019; Rosdiana & Irianto, 2012; Savitri & Musfialdy, 2016).

Previous research has shown mixed results on the effect of service quality and accessibility on compliance (Kogler et al., 2013; Lisi, 2020; Maftuhin, 2014; Mukasa, 2011; Nurtanzila et al., 2015). In the context of service quality, research by Aishy et al. (2024) found that the quality of fiscal services has a significant positive effect on taxpayer compliance, suggesting that when tax authorities provide reliable, responsive, and empathetic services, taxpayers are more likely to fulfill their obligations voluntarily. However, Saputri's research (2023) shows different results where service quality has no effect on compliance. Similarly, regarding the accessibility variable, the research of Panggabean and Pritama (2025) stated that accessibility had a positive effect on compliance, while Magribi and Suhardjo (2014) found a negative influence. This research gap forms the basis for the importance of conducting this research to analyze the influence of service quality and accessibility on taxpayer compliance in the specific context of the PBB-P2 Payment Week Program in Yogyakarta City.

Based on the background described, the formulation of the problem in this study is as follows: First, does the quality of service have a positive effect on the compliance of taxpayers of the PBB-P2 Payment Week Program in the city of Yogyakarta? Second, does accessibility have a positive effect on taxpayer compliance with the PBB-P2 Payment Week Program in Yogyakarta City?

The purpose of this study is to analyze the influence of service quality on taxpayer compliance in the PBB-P2 Payment Week Program in Yogyakarta City. In addition, this study also aims to analyze the effect of accessibility on taxpayer compliance in the same program in Yogyakarta City. Beyond these primary objectives, this research is expected to generate several important outcomes that will have practical implications for PBB-P2 policies and strategies. First, the findings will provide empirical evidence on which dimensions of service quality (tangibles, reliability, responsiveness, assurance, or empathy) exert the strongest influence on compliance, thereby enabling BPKAD to prioritize resource allocation and capacity-building efforts in the most impactful areas. Second, the study will identify specific accessibility barriers that hinder taxpayer compliance, whether they are related to geographical reach, digital infrastructure, information dissemination, or operating hours, thus informing targeted interventions to remove these barriers. Third, by examining the joint effect of service quality and accessibility, the research will contribute to developing an integrated strategy that addresses both dimensions simultaneously, recognizing that improvements in one area may be insufficient if deficiencies persist in the other. Fourth, the research findings will serve as a baseline assessment of the current state of service delivery and accessibility in the PBB-P2 Payment Week Program, providing a benchmark against which future improvements can be measured. Finally, the study aims to contribute to policy formulation by providing local government decision-makers with evidence-based insights that can guide the design of more effective tax collection programs, optimization of service delivery mechanisms, and strategic investments in tax administration infrastructure and human resources. Ultimately, these outcomes are expected to support BPKAD Yogyakarta City in achieving higher levels of taxpayer compliance, thereby enhancing local revenue generation capacity and strengthening fiscal sustainability for regional development.

## METHOD

This study uses a quantitative approach with an explanatory research method. The population of the study was all UN taxpayers in Yogyakarta City which amounted to 1,000 people (Sugiyono, 2019). The determination of the sample size using the Slovin formula with a margin of error of 5%, resulted in a sample of 286 respondents. The sampling technique uses accidental

sampling, which is sampling based on the ease of access of the researcher to the respondents encountered at the research site.

### **Operational Variables and Definitions**

#### **Independent Variables**

1. Service Quality (KP): BPKAD's ability to provide public services in accordance with public expectations, measured through the dimensions of physical evidence, reliability, responsiveness, assurance, and empathy (Parasuraman et al., 2019).
2. Accessibility (A): The level of ease of community in reaching tax services, measured through the dimensions of availability, geographic affordability, accommodation, economic affordability, and acceptability (Penchansky & Thomas, 2020).

#### **Dependent Variable**

Taxpayer Compliance (K): The level of willingness of taxpayers to fulfill tax obligations voluntarily and appropriately, measured through the dimensions of formal compliance, material compliance, and voluntary compliance (Alm & Torgler, 2019).

#### **Research Instruments**

The data collection instrument was in the form of a questionnaire with a Likert scale of 4 points (Strongly Disagree = 1, Disagree = 2, Agree = 3, Strongly Agree = 4). The questionnaire consisted of 26 statement items: 10 items for quality of service, 10 items for accessibility, and 6 items for compliance.

#### **Test Instruments**

##### **Validity Test**

The validity test used Pearson's Product Moment correlation by comparing the  $r$  count with the  $r$  table at  $\alpha = 0.05$  with  $n = 286$  ( $r$  table = 0.138). The results of the validity test show that all statement items have a calculated  $r > r$  table, so they are declared valid.

##### **Reliability Test**

The reliability test used Cronbach's Alpha with a  $>$  value criterion of 0.6. The test results showed a Cronbach's Alpha value for service quality of 0.798, accessibility of 0.821, and compliance of 0.811, so that all variables were declared reliable.

#### **Data Analysis Techniques**

##### **Descriptive Statistical Analysis**

Descriptive analysis was used to describe the characteristics of respondents and the distribution of data of research variables through mean values, standard deviations, minimums, and maximums.

##### **Classic Assumption Test**

1. Normality Test: Using the Kolmogorov-Smirnov Test to find out if the data is normally distributed.
2. Multicollinearity Test: Uses Tolerance and VIF values to detect correlations between independent variables.
3. Heteroscedasticity Test: Using the Glejser Test to detect residual variant inequality.

##### **Multiple Linear Regression Analysis**

Regression models used:

$$K = \alpha + \beta_1 KP + \beta_2 A$$

Where:

K = Taxpayer Compliance

KP = Quality of Service

A = Accessibility

$\alpha$  = Constant

$\beta_1, \beta_2$  = Coefficient of Regression

##### **Hypothesis Test**

1. t-test (Partial): Testing the influence of each independent variable on the dependent variable with a sig criterion of  $< 0.05$ .
2. F Test (Simultaneous): Tests the simultaneous influence of all independent variables on dependent variables with a sig criterion of  $< 0.05$ .

3. Coefficient of Determination ( $R^2$ ): Measures the proportion of variance of dependent variables described by independent variables.

## RESULTS AND DISCUSSION

### Respondent Description

**Tabel 1. Characteristics of Respondents**

Characteristics	Category	Frequency	Percentage (%)
<b>Gender</b>	Male	151	52.8
	Female	135	47.2
	<b>Total</b>	<b>286</b>	<b>100.0</b>
<b>Age</b>	18-30 years	45	15.7
	31-40 years	78	27.3
	41-50 years	89	31.1
	51-60 years	52	18.2
	> 60 years	22	7.7
	<b>Total</b>	<b>286</b>	<b>100.0</b>
<b>Education</b>	Elementary School	8	2.8
	Junior High School	12	4.2
	Senior High School	98	34.3
	Diploma	15	5.2
	Bachelor (S1)	105	36.7
	Master/Doctoral (S2/S3)	48	16.8
	<b>Total</b>	<b>286</b>	<b>100.0</b>

Source: Primary data processed, 2025

#### Characteristics by Gender

Based on Table 1, of the 286 respondents, the majority were male as many as 151 people (52.8%), while women were 135 people (47.2%). This distribution shows a fairly balanced representation between the two sexes, suggesting that PBB-P2 tax obligations are shared relatively equally among male and female property owners in Yogyakarta City. This gender balance is important from a policy perspective as it indicates that tax literacy and compliance programs should be designed to be gender-inclusive and sensitive to potential differences in information access and service preferences between male and female taxpayers.

#### Characteristics by Age

The age distribution presented in Table 1 reveals that the majority of respondents aged 41-50 years were 89 people (31.1%), followed by the age group of 31-40 years as many as 78 people (27.3%), the age group of 51-60 years as many as 52 people (18.2%), the age group above 60 years as many as 22 people (7.7%), and the age group of 18-30 years as many as 45 people (15.7%). This distribution shows that most PBB-P2 taxpayers are of productive age, specifically between 31-50 years, which collectively represent 58.4% of the sample. This age profile is consistent with the typical pattern of property ownership, where individuals in their 30s to 50s are more likely to own land and buildings either as primary residences or investment properties. The relatively smaller representation of younger taxpayers (18-30 years) may reflect limited property ownership in this age cohort due to financial constraints and career establishment priorities. Conversely, the presence of taxpayers above 60 years, though smaller in percentage, indicates multigenerational property ownership. These age-related insights have implications for designing communication strategies and service delivery mechanisms that are age-appropriate and technologically accessible across different generational cohorts.

#### Characteristics Based on Education

Table 1 further demonstrates that the majority of respondents had a Bachelor degree (S1) education of 105 people (36.7%), followed by Senior High School graduates of 98 people (34.3%), Master/Doctoral degree holders (S2/S3) of 48 people (16.8%), Diploma graduates of 15 people (5.2%), Junior High School graduates of 12 people (4.2%), and Elementary School graduates of 8 people (2.8%) from elementary school. This distribution shows a relatively high level of education of the respondents, with 71.0% holding at least a Senior High School diploma and 53.5% possessing tertiary education qualifications (Diploma, Bachelor, or postgraduate degrees). This high educational attainment is characteristic of Yogyakarta City's population, which is known as a center of education and culture in Indonesia. The predominance of educated taxpayers has

important implications for the design of tax communication and service delivery strategies. On one hand, educated taxpayers may have higher expectations for service quality, professionalism, and efficiency, and may be more demanding of transparency and accountability in tax administration. On the other hand, they may also have better comprehension of tax regulations, greater awareness of civic responsibilities, and higher capacity to navigate both traditional and digital service channels. These characteristics should be leveraged in designing sophisticated communication materials, promoting digital service adoption, and fostering voluntary compliance through appeals to civic duty and social responsibility.

### **Descriptive Statistical Analysis**

The results of descriptive statistical analysis showed:

1. Quality of Service: Average score of 32.64 (from range 10-40) or 3.264 per item, including the Good category with a standard deviation of 6.096.
2. Accessibility: Average score of 31.88 or 3.188 per item, including the Good category with a standard deviation of 6.231.
3. Taxpayer Compliance: Average score of 19.53 or 3.255 per item, including the Good category and close to the Excellent category with a standard deviation of 3.456.

These results indicate that respondents have a positive perception of service quality and accessibility, and show a high level of compliance.

### **Classical Assumption Test Results**

#### **Normality Test**

The results of the Kolmogorov-Smirnov test showed an Asymp. Sig. value of  $0.540 > 0.05$ , so that the data was declared to be normally distributed.

#### **Multicollinearity Test**

The test results showed a Tolerance value for service quality and accessibility of 0.635 ( $> 0.10$ ) and a VIF value of 1.574 ( $< 10$ ), so that multicollinearity did not occur.

#### **Heteroscedasticity Test**

The results of the Glejser Test showed a significance value for service quality of 0.203 and accessibility of 0.976 (both  $> 0.05$ ), so that heteroscedasticity did not occur.

### **Multiple Linear Regression Analysis**

The results of multiple linear regression analysis yield the equation:

$$K = 6.768 + 0.225 KP + 0.170 A$$

Interpretation:

- 1) The constant ( $\alpha$ ) = 6,768, indicating that without the influence of service quality and accessibility, the compliance value is 6,768.
- 2) Service quality coefficient ( $\beta_1$ ) = 0.225, indicating that every one unit increase in service quality will increase compliance by 0.225 units.
- 3) The accessibility coefficient ( $\beta_2$ ) = 0.170, indicating that every one unit increase in accessibility will increase compliance by 0.170 units.

### **Hypothesis Test Results**

#### **T test (Partial)**

**Hypothesis 1:** Service quality has a positive effect on taxpayer compliance.

The test results showed a calculated t-value of 6.857 with a significance of  $0.000 < 0.05$ , so that  $H_1$  was accepted. These findings are consistent with the research of Parasuraman et al. (2019) who stated that service quality that includes the dimensions of tangibles, reliability, responsiveness, assurance, and empathy forms a positive perception of service users.

These results are also in line with the research of Aishy et al. (2024) which found that the quality of fiscal services has a significant positive effect on taxpayer compliance. In the context of BPKAD Yogyakarta City, improving the quality of service through improving facilities, improving officer competence, and providing personal attention has been proven to be able to increase PBB-P2 payment compliance.

**Hypothesis 2:** Accessibility has a positive effect on taxpayer compliance.

The test results showed a calculated t-value of 5.301 with a significance of  $0.000 < 0.05$ , so  $H_2$  was accepted. These findings support Penchansky and Thomas' (2020) definition that

accessibility is an agreement between clients and service systems that allows for effective interaction.

These results are consistent with the research of Meylita and Zahran (2025) which shows that the accessibility of digital tax information provides convenience for taxpayers with a contribution of 11.9% to increasing compliance. The digitalization program that has been implemented by BPKAD Yogyakarta City through QRISNA and e-SPPT shows a commitment to improving service accessibility.

#### **F Test (Simultaneous)**

The results of the F test showed an F value of 93.698 with a significance of  $0.000 < 0.05$ , so that simultaneously the quality of service and accessibility had a significant effect on taxpayer compliance. These findings support the theory of Kirchler et al. (2018) which states that compliance is influenced by institutional factors that include the quality of services and administrative systems.

#### **Coefficient of Determination ( $R^2$ )**

The Adjusted  $R^2$  value of 0.394 indicates that 39.4% of the variation in taxpayer compliance can be explained by service quality and accessibility, while the remaining 60.6% is influenced by other factors not studied in this study, such as tax awareness, tax sanctions, and trust in the government.

### **Discussion**

#### **The Effect of Service Quality on Compliance**

The results of the study prove that service quality has a more dominant influence ( $\beta = 0.225$ ) than accessibility in improving taxpayer compliance. This indicates that the people of Yogyakarta City are very concerned about the quality aspect of tax services.

The five dimensions of SERVQUAL have proven to be relevant in the context of the UN-P2 ministry. The tangible dimension (physical evidence) is reflected in clean service facilities and modern equipment. The reliability dimension is shown through timeliness and accuracy of information. The responsiveness dimension can be seen from the speed of the officer's response and the effectiveness of the solution. The dimension of assurance is reflected in the officer's knowledge and service security. The dimension of empathy is shown through the personal care and attention of the officers.

These findings confirm the opinion of Tjiptono and Chandra (2016) that consistent and professional service quality not only creates satisfaction, but also builds long-term loyalty that is manifested in the form of continuous compliance.

#### **The Effect of Accessibility on Compliance**

Accessibility has been shown to have a significant effect on taxpayer compliance ( $\beta = 0.170$ ). The five dimensions of accessibility put forward by Penchansky and Thomas (2020) make an important contribution. The availability dimension is reflected in the availability of public transportation and decent conditions. The dimension of geographical affordability (accessibility) is shown through good road conditions and complete traffic signs.

The dimensions of accommodation can be seen from the proximity of the service location and the fast travel time. The dimension of affordability is reflected in the flexibility of operating hours and ease of scheduling. Acceptability is shown through easy access to information and clarity of service guidelines.

Although the impact of accessibility is smaller than the quality of service, it still contributes significantly to driving compliance. This is in line with Abadi's (2016) research which states that information accessibility has a direct effect on public participation in government programs.

#### **Simultaneous Influences and Managerial Implications**

The simultaneous influence of the two variables with an F-value of 93.698 indicates that the compliance improvement strategy should consider both aspects simultaneously. The Adjusted  $R^2$  value of 39.4% indicates that there are still other factors that need to be explored in future research, such as tax awareness, regulatory understanding, tax sanctions, and trust in the government.

Practical implications for BPKAD Yogyakarta City include:

1. **Service Quality Optimization:** Improving officer competencies through continuous training, standardization of service procedures, increasing responsiveness, and modernizing physical facilities.
2. **Increased Accessibility:** Expansion of digital platforms, addition of strategic service points, provision of facilities for people with disabilities, and development of user-friendly information systems.
3. **Program Integration:** Synchronization between improving service quality and accessibility to create a holistic and satisfying service experience.

## CONCLUSION

The study found that service quality positively and significantly influences taxpayer compliance in the PBB-P2 Payment Week Program in Yogyakarta City, with a regression coefficient of 0.225 and strong statistical significance, indicating better service quality leads to higher compliance. Accessibility also positively affects compliance, with a coefficient of 0.170 and similar significance, showing that easier access to tax services encourages greater taxpayer adherence. Together, these factors explain 39.4% of the variation in compliance, with service quality having a more dominant impact. Limitations include the restricted geographic focus on Yogyakarta City, the examination of only two variables, and the cross-sectional design. Recommendations for BPKAD include improving service quality through ongoing officer training, clearer SOPs, facility modernization, and enhancing accessibility by expanding digital payments and mobile services. The government should support these efforts by allocating sufficient budgets for tax infrastructure and digital public services. Taxpayers are encouraged to increase tax awareness and utilize available facilities. Future research should broaden variables and geographic scope, apply mixed methods, and conduct deeper analyses to better understand factors driving compliance.

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