PERFORMANCE MEASUREMENT BASED ON SPIRITUAL CULTURE IN EXCELLENT SERVICE (STUDY AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES IN EAST JAVA)

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ABSTRACT

This paper explores the influence of performance based on spiritual culture in the context of excellent service to realise community satisfaction. Spiritual culture develops a general conceptual model of the relationship between life integration, worship integration, relationship integration and excellent service — primary data and secondary data through the distribution of questionnaires, document collection and interviews were used in this study. The data was descriptive, by taking documents and questionnaires on employee descriptions. Quantitative data was analysed using Partial Least Square ('PLS') analysis against 300 employees as a sample at 10 Tax Service Offices under the Regional Office of the Directorate General of East Java. Our findings contribute to understanding how the integration of relationships will affect the integration of worship when there is a life integration variable. Organisational culture will continuously affect one's worship to provide excellent service that impacts community satisfaction.

Keywords: spiritual culture, principles of taxation, performance

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I INTRODUCTION

In this era of globalisation, Indonesia still struggles with crises and it does not know when these will end. Notwithstanding, there have been many changes and improvements through reform. Various macroeconomic and political indicators of Indonesia also show encouraging data and the evolution of new leadership will give optimistic hope in the future. But on the other hand, Indonesia will have an extraordinarily heavy task in the future; pursuing a deadline to prepare everything related to the global era, economic recovery and domestic political stability which all need extreme attention and substantial financial support.

Then, the role of taxes and the State Treasury was again examined. In 2011, the tax target of Rp 875 trillion (78% of the total revenue target of the State Budget) until 9 August 2011, has reached Rp 380.5 trillion (54.4%), becoming a source of revenue for the Indonesian government. Since the implementation of tax reform in Indonesia starting in 1983 and which then continued again in 1994–2000 before, in 2008, tax modernisation was carried out until now, the role of tax sector revenues has increased in filling the State Budget. To that end, efforts to intensify and extensively reform tax regulations continue to be carried out. One of these efforts is to simplify tax regulations and modernise the tax system.

As part of the State Finance issues, as regulated in the 1945 Constitution Article 23 paragraph (2), all taxes for state purposes are held in law. It means that a tax levy becomes valid if it has gone through the enactment of regulations. Thus, the starting point for the strategic role of taxes begins with the preparation of law, including formulating the rules under it through a hierarchy: the 1945 Constitution, Laws, Government Regulations, Presidential Decrees and other regulations.

To support this strategic role, regulatory reform that provides convenience in the field of taxation is necessary. This can be demonstrated by updating regulations in the field of taxation so that they are easily understood and accepted by the public. Therefore, tax regulations intended to support increased tax revenues must also comply with the principles of taxation. If this is fulfilled, it is hoped that the taxation system and associated procedures will become an effective and efficient means of tax administration. For this reason, the principle of simplicity must be considered in drafting a regulation, including the principle of justice. The focus of justice can be realised in the public policymaking process by the government and the DPR through, for example, discussions and public hearings with the community, practitioners and academics.

Suppose the law that has been formulated follows these tax principles. In this case, the application of the tax law's implementation is required, while the party spearheading the performance of the law is the tax authority. Taxpayers as a society based on law are obliged to pay taxes, but on the other hand, taxpayers also have the right to get satisfactory tax services. Meanwhile, as a public institution, the Directorate General of Taxes is required to provide an excellent service to the community.

Seeing the paradigm shift in looking at the community's needs by emphasising the increasingly tight competition matrix is the easiest way to maintain institutional performance. Institutional performance is a function of changes in external conditions and a synergy of internal and external changes. Therefore, it would be wiser if an

institution continues to make internal improvements without waiting for demands or changes from external parties.

Internal improvements are essential for institutions that want to compete and be accepted by the public. Institutions must achieve a high level of quality (quality level), not only in output but also regarding all aspects of the institution (total quality). The principle of total quality management ('TQM') is the main factor in the development of an institution. With TQM, a service can be of quality if it can meet all community needs or exceed community expectations. This can be achieved by providing complete satisfaction.[1]

Efforts to monitor and measure complete satisfaction are essential because these steps can provide feedback for developing and implementing strategies to increase community satisfaction. Accordingly, as stated by Zeithaml et al, community satisfaction is the community's evaluation of an institution's product or service in terms of whether the product or service has met the needs and expectations of the community.[2] Customer/community satisfaction is a function of perceived performance with expectations. In addition, according to Tjiptono, customer/community satisfaction is the level of one's feelings after comparing the perceived performance/results compared to their expectations.[3] It applies to all types of companies, both services, manufacturing and public institutions. Excellent service is one of the standards for measuring public sector performance (Menpan Decree No. 63/KEP/M.PAN/7/2003). Excellent service standards demand fast, transparent and accountable public services to the community.

On the other hand, service to the community requires standards, rules, strategies and beliefs to provide the best. Services based on spiritual culture are needed in people's lives with increasingly higher complexity. Spirituality is a common thread that brings together ritual aspects with social and material elements in Islam. Rituals are prescribed for spiritual enrichment, and spirituality is essential in navigating social and content life. Therefore, prayer is considered to reach its maqashid (goal) when giving birth to positive spirituality in social and material life (QS. Al Ankabut: 45). In measuring the performance of spiritual, cultural factors, it is one of the factors that needs to be considered along with the standard of public service.

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[1]   Ahmad Firman, 'Pengaruh Total Quality Managemet (TQM) terhadap Keunggulan Bersaing pada PT Toyota Kalla Cabang Alauddin Makassar' (2017) 6(1) *Jurnal Bisnis dan Kewirausahaan* 1–16.

[2]   Zeithaml et al, 'Service Marketing Integrating Customer Focus Across the Firm' (McGraw Hill, 3rd ed, 2003) hal. 86.

[3]   Fandy Tjiptono, 'Perspektif Manajemen dan Pemasaran Kontemporer' (*Yogyakarta: Andi Publisher*, 2004) hal. 52.

By searching the results of several previous studies examining tax crime[4] and tax compliance behaviour,[5] factors can affect taxpayer compliance.[6] Some researchers try to link religious issues with tax compliance, such as the economics of religion in several perspectives,[7] the impact of religion on tax compliance,[8] Muslim consumers' perceptions of tax deductions on income zakat,[9] the attitude of sharia (Islamic Law) regarding the imposition of taxes on goods and services.[10] While Accounting Standard 21 does not mention interest tax protection from debt even though the benefits are contrary to the principles of social justice in Islam.[11]

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[4]   Umut Turksen and Adam Abukari, 'OECD's Global Principles and EU's Tax Crime Measures' (2020) 28(2) *Journal of Financial Crime* 406–419 <https://doi.org/10.1108/JFC-09-2019-0118>.

[5]   Jennifer Anna Stark and Erich Kirchler, 'Inheritance Tax Compliance – Earmarking with Normative Value Principles' (2017) 37(7–8) *International Journal of Sociology and Social Policy* 452–467 <https://doi.org/10.1108/IJSSP-07-2016-0086>; Ibn e Hassan, Ahmed Naeem and Sidra Gulzar, 'Voluntary Tax Compliance Behavior of Individual Taxpayers in Pakistan' (2021) 7(1) *Financial Innovation* <https://doi.org/10.1186/s40854-021-00234-4>.

[6]   Aqmarina Vaharani Paramaduhita and Elia Mustikasari, 'Non-Employee Individual Taxpayer Compliance' (2018) 3(1) *Asian Journal of Accounting Research* 112–122 <https://doi.org/10.1108/ajar-06-2018-0007>.

[7]   Aleksandar Tomic, 'Nations, Taxes and Religion: Did Mohammad Have it Right?' (2010) 142(3) *Public Choice* 461–464 <https://doi.org/10.1007/s11127-009-9532-x>.

[8]   Jinghua Wang and Jiankun Lu, 'Religion and Corporate Tax Compliance: Evidence from Chinese Taoism and Buddhism' (2021) 11(2) *Eurasian Business Review* 327–347 <https://doi.org/10.1007/s40821-020-00153-x>; Robert W. McGee, 'Three Views on the Ethics of Tax Evasion' (2006) 67(1) *Journal of Business Ethics* 15–35 <https://doi.org/10.1007/s10551-006-9002-z>; Mohammad Nurunnabi, 'Tax Evasion and Religiosity in the Muslim World: The Significance of Shariah Regulation' (2018) 52(1) *Quality and Quantity* 371–394 <https://doi.org/10.1007/s11135-017-0471-1>; Raihana Mohdali and Jeff Pope, 'The Influence of Religiosity on Taxpayers' Compliance Attitudes: Empirical Evidence from a Mixed-Methods Study in Malaysia' (2014) 27(1) *Accounting Research Journal* 71–91 <https://doi.org/10.1108/ARJ-08-2013-0061>; Emmanuel Carsamer and Anthony Abbam, 'Religion and Tax Compliance among SMEs in Ghana' (2020) *Journal of Financial Crime* <https://doi.org/10.1108/JFC-01-2020-0007>; Ioana Alexandra Horodnic, 'Tax Morale and Institutional Theory: A Systematic Review' (2018) 38(9–10) *International Journal of Sociology and Social Policy* 868–886 <https://doi.org/10.1108/IJSSP-03-2018-0039>.

[9]   Abdullah Al-Mamun, Ahasanul Haque and Muhammad Tahir Jan, 'Measuring Perceptions of Muslim Consumers Toward Income Tax Rebate Over Zakat on Income in Malaysia' (2020) 11(2) *Journal of Islamic Marketing* 368–392 <https://doi.org/10.1108/JIMA-12-2016-0104>.

[10] Burhanuddin Lukman and Saba Radwan Jamal Elatrash, 'The Goods and Services Tax (GST) on Takāful Products: A Critical Sharī'ah Appraisal' (2017) 9(2) *ISRA International Journal of Islamic Finance* 205–209 <https://doi.org/10.1108/IJIF-08-2017-0027>.

[11] Mark Brendan Mulcahy, 'Purifying Islamic Equities: The Interest Tax Shield' (2014) 7(4) *International Journal of Islamic and Middle Eastern Finance and Management* 473–484 <https://doi.org/10.1108/IMEFM-11-2013-0120>.

In addition, further research has focused on the factors that influence tax avoidance and disobedient behaviour,[12] tax avoidance ethics,[13] tax evasion,[14] small and medium business owner-manager tax non-compliance behaviour,[15] less tax avoidance military experience than other managers,[16] the effect of good corporate governance on tax avoidance,[17] corporate social responsibility and tax avoidance,[18] and implementation and challenges of transfer pricing in Indonesia.[19]

Relevantly, the study of tax compliance is a contemporary issue. Previous studies have focused on Western philosophy, which sees obedience from a rational perspective but lacks social, cultural and religious values. People in Eastern countries strongly believe in cultural and religious philosophies rather than embracing state identity. On the other hand, the spirit of religion and culture inclusively leads the internal motivation of the Indonesian people to obey religious rules that are mutually agreed upon and preserved[20]. Therefore, the attribute allows for voluntary compliance rather than coercion. On the other hand, public policies that are not born of social values affect obedience behaviour that cannot be morally instilled. Furthermore, tax compliance is only a partial compliance study that is generally limited to rational compliance.

Tax compliance is influenced by holistic factors such as personal economic rationale, social consensus and spiritual beliefs. As for spiritual factors, paying taxes is seen as a

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12   Ken Devos and Metin Argan, 'Factors That Influence Tax Evasion Perceptions in Australia and Turkey: A Structural Equation Model Study' (2019) 14(1) *Journal of the Australasian Tax Teachers Association* 1–28.

13   Robert W. McGee and Zhiwen Guo, 'A Survey of Law, Business and Philosophy Students in China on the Ethics of Tax Evasion' (2007) 2(3) *Society and Business Review* 299–315 <https://doi.org/10.1108/17465680710825488>.

14   Robert Bird and Karie Davis-Nozemack, 'Tax Avoidance as a Sustainability Problem' (2018) 151(4) *Journal of Business Ethics* 1009–1025 <https://doi.org/10.1007/s10551-016-3162-2>.

15   Lutfi Hassen Ali Al-Ttaffi, Hijattulah Abdul-Jabbar and Saeed Awadh Bin-Nashwan, 'Does Religious Perspective Influence Tax Non-Compliance? Evidence from Yemen' (2021) 37(2) *International Journal of Ethics and Systems* 222–244 <https://doi.org/10.1108/IJOES-04-2020-0062>.

16   Kelvin K. F. Law and Lillian F. Mills, *Military Experience and Corporate Tax Avoidance*, *Review of Accounting Studies* (Springer US, 2017) XXII <https://doi.org/10.1007/s11142-016-9373-z>.

17   Vivi Adeyani Tandean and Winnie Winnie, 'The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX period 2010-2013' (2016) 1(1) *Asian Journal of Accounting Research* 28–38 <https://doi.org/10.1108/ajar-2016-01-01-b004>.

18   Chih Wen Mao, 'Effect of corporate Social Responsibility on Corporate Tax Avoidance: Evidence from a Matching Approach' (2019) 53(1) *Quality And Quantity* 49–67 <https://doi.org/10.1007/s11135-018-0722-9>.

19   Maria R.U.D. Tambunan, Haula Rosdiana and Edi Slamet Irianto, 'Minimising Potential Tax Avoidance by Strengthening Tax Policy on Transfer Pricing in Indonesia' (2019) 14(1) *Journal of the Australasian Tax Teachers Association* 1–22.

20   D. Fidiana and I. Triyuwono, 'Non-Compliance Behavior in the Frame of IBN Khaldun' (Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, 2013) hal. 1–18.

religious obligation such as zakat that must be paid to achieve spiritual alleviation.[21] In addition, other research on tax compliance is related to the cost-and-benefit aspect. The economic crime prevention or crime model,[22] for example, is a vivid example of the study of tax compliance from a partial economic perspective. The model is only from a rational or cognitive perspective. Therefore, the mind is positioned as the only determining factor whether someone will comply or refuse taxes. At the same time, the spiritual aspect is ignored because it is considered that is does not to play a role in shaping tax compliance behaviour.

This paper aims to determine a prototype of performance measurement based on the spiritual culture in the context of excellent service to students within the Regional office of the Directorate General of Taxes East Java III and to analyse the spiritual culture of the Regional Office. Thus, this research contributes to the overall picture of spiritual-based performance so that it has an impact on excellent service.

II RESEARCH METHOD

This type of research relates to correlational study and is causal through descriptive analysis, using primary data and secondary data through questionnaires, document collection and interviews. Stratified Random Sampling was used in the sampling of the research. The target of this research is service to taxpayers in 12 Tax Service Offices in the Regional Office of the Directorate General of Taxes East Java III, the performance of tax employees from all parts of the tax office, from the head of the office to technical personnel. In this study, samples were taken from the population, namely 300 employees as a sample of the total employees (head office to technical staff) at 10 Tax Service Offices under the Regional Office of the Directorate General of Taxes East Java III and Regional Offices of the Directorate General of East Java III. Sampling was done by stratified random sampling.

Data analysis was carried out by quantitative research and descriptive analysis. The data analysis techniques is elaborative in more detail below.

Descriptive data, by taking documents and questionnaires on employees. Quantitative data were analysed by using Partial Least Squares ('PLS'), using the SmartPLS software version 2.0.M3.

The stages of data analysis carried out are as follows:

1) Test Validity and Reliability: Validity and reliability tests were carried out to test instruments used in the research.

1) P analysis *least Square art*: P analysis *least Square art* with the indicator model in the description use *Reflection Indicator Model* or principal factor model where the

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[21] Fidiana, 'Compliance Behaviour from the Holistic Human Nature Perspective' (2020) 11(5) *Journal of Islamic Accounting and Business Research* 1145–1158 <https://doi.org/10.1108/JIABR-11-2016-0142>.

[22] Michael G. Allingham and Agnar Sandmo, 'Income Tax Evasion: A Theoretical Analysis' (1972) 3 *Taxation: Critical Perspectives on the World Economy* 323–338.

covariance of the indicator measurement is influenced by the latent construct or reflects the variation of the latent construct. With the analysis construct consisting of:

X: Spiritual Culture

X_1: S*yumuliyat al hayah* or kaafah (living integration)

X_2: *Syumuliyat al worship* (worship integration)

X_3: *Syumuliyat al `alaqah* (relationship integration)

FIGURE 1: RESEARCH CONCEPT FRAMEWORK
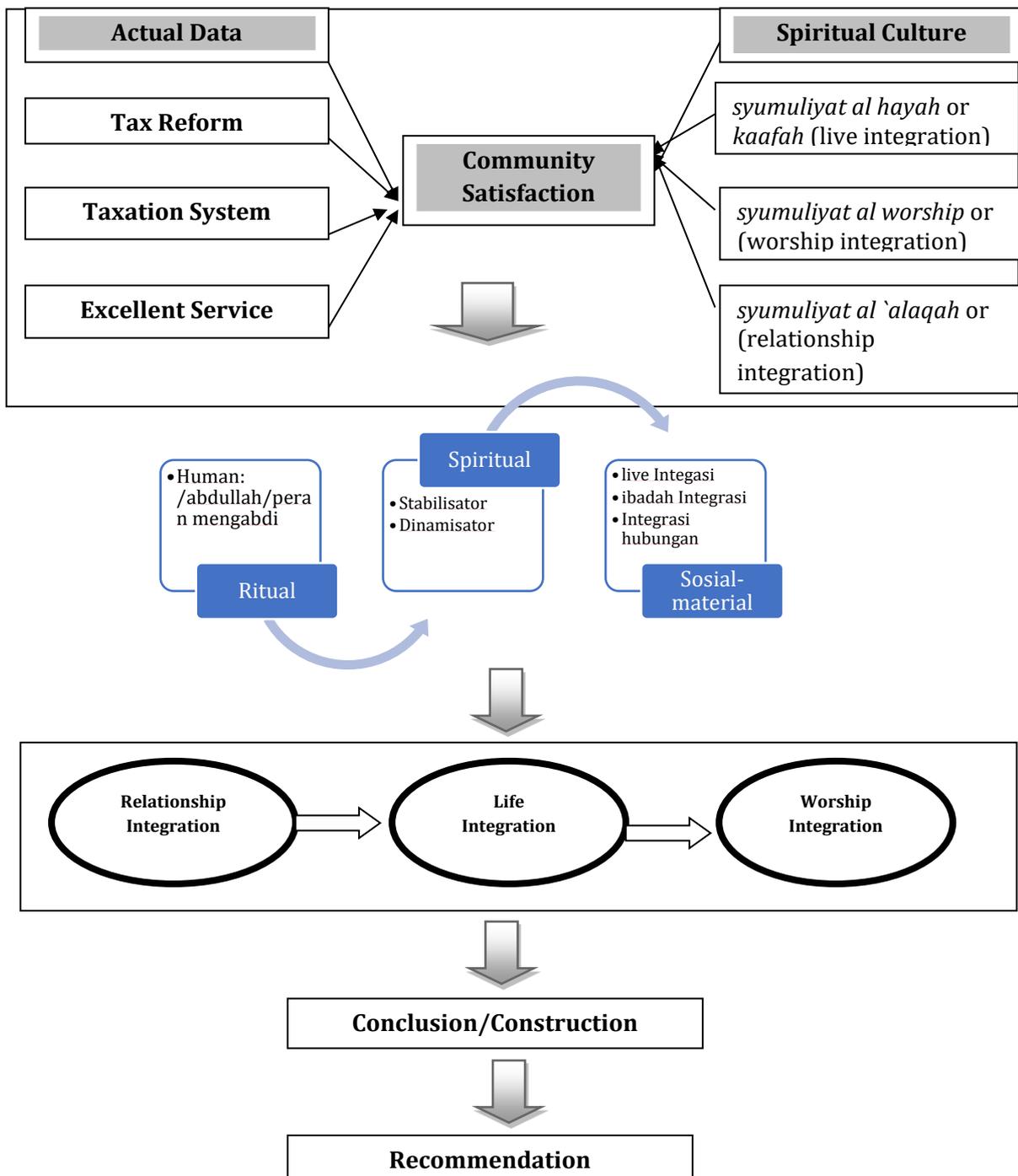
A *Research Hypothesis*

Based on the research concept, the following hypotheses can be drawn:

Hypothesis 1: It is suspected that relationship integration affects life integration.

Hypothesis 2: It is suspected that the integration of life affects the integration of worship.

Hypothesis 3: It is supposed that the integration of relationships involves the integration of worship, with the intervening variable being the integration of life.

III LITERATURE REVIEW

A *Taxation System and Reform*

Tax reform is carried out with three essential agendas, namely (1) the field of administration, modernisation of tax administration, (2) the field of regulation, the field of amendments to the taxation law, (3) the field of supervision, the national data bank. Meanwhile, the areas that are targeted for reform are by providing excellent service. Based on the policies that have been determined, the Tax Service Office has eight excellent service programs in meeting the community's needs, especially in the field of taxation. There are eight programs that are featured at the Tax Office[23] including:

1) Achievement of businessman redemption.

2) Completion of VAT refunds.

3) Issuance of Order to Pay Excess Tax.

4) Application to tax determination.

5) Free Income Tax Collection Article 22 (import).

6) Land and Building Tax.

7) Completion of NPWP registration applications.

The tax reforms that have been built and considered by the public to be quite good in the last few years have been badly injured to restore them. Public trust is declining, and it will take more time to rebuild it. This is because there are cases of tax officials, such as Gayus Tambunan. The supervision system in continuing tax reform is another study that must be focused on. Mapping reforms in supervision is a focus that must be completed to eliminate the opportunity for individuals to commit bad deeds. The author believes two factors can lead to a case or an act that is not good. First, there is an opportunity, and second, the will of the person himself.

Willingness is generally more influenced by factors within a person (faith or spiritual factors) and the surrounding community. At the same time, the opportunity is a supervisory factor that is arranged in a monitoring system. Opportunities that arise that are often exploited by individuals need to be anticipated in preparing the form of supervision of the tax reform process.

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[23] Tambunan, Rosdiana and Irianto (n 19).

In terms of tax administration modernisation, computer-based technology improvement programs are the third most crucial element in the current tax reform process. When the Directorate General of Taxes introduced the PINTAR (Project for Indonesian Tax Administration Reform) program in 2009, the public considered it very appropriate. Improving the tax administration will certainly minimise the opportunity for unscrupulous individuals to take actions that are not commendable. But we have to be patient because the new PINTAR will be completed in 2012.

Equally important is the mapping of the process of providing tax services, both the audit process (including the examination of preliminary evidence indicated by a tax crime), tax collection, tax refund process, objection appeal, and review process, as well as other tax services, becoming an essential plan for review. Repeat. In the view of the taxpayer, the service of the tax audit process is often a burdensome and sometimes inconvenient process for taxpayers. The reprocessing of audits and other tax services requires a different pattern. The impression of taxpayers must be wrong, must be avoided. Creating a system of supervision and tax audit services requires a much different breakthrough. These are the studies and challenges that need to be considered. As time goes by, remapping tax reform into the preliminary plan must be carried out immediately to provide better community services. The participation of various parties is undoubtedly very much needed. Dialogue with experts in supervision and experts in other areas needs to be carried out continuously.

B *Performance Measurement*

1 *Definition of Performance Measurement*

Performance measurement is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measurement tools. Performance measurement can be used as an administrative control tool because performance measurement is strengthened by establishing a reward and punishment system.[24] Mardiasmo explained, 'performance measurement is an assessment that aims to help managers assess strategy achievement through financial and non-financial measurement tools, without compromising the 3E's (Economical, Effective, and Efficiency)'.[25]Performance measurement is used to assess the success/failure of implementing activities/programs/policies according to the goals and objectives set to realise the mission and vision of government agencies. Performance can be interpreted as an achievement that the organisation can achieve in a certain period. The achievement in question is the effectiveness of the organisation's operations, both in terms of managerial and operational economics.

2 *Purpose and Benefits of Public Sector Performance Measurement*

According to Mardiasmo, in general, the objectives of performance measurement are:

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[24]   J. R. Robinson, S. A. Sikes and C. D. Weaver, 'Performance Measurement of Corporate Tax Departments' (2010) 85 *The Accounting Review* 1035–1064.

[25]   Mardiasmo, 'Perpajakan, edisi revisi' (Yogyakarta: Andi Publisher, 2009) hal. 121.

- To better communicate strategy (top-down and bottom-up)

- To measure financial and non-financial performance in a balanced manner so that strategy achievement can be tracked.

- To accommodate the understanding of the interests of middle and lower-level managers and motivate them to achieve goal congruence.

- To achieve satisfaction based on a rational individual approach and collective ability.[26]

Furthermore, according to Mardiasmo, there are several benefits of measuring public sector performance, including:

- Provide an understanding of the measures used to assess management performance

- Provide direction to achieve the set performance targets

- To monitor and evaluate performance achievements and compare them with performance targets and take corrective actions to improve performance

- As a basis for giving rewards and punishments.[27]

3   *Differences in Performance Measurement of the Public Sector and the Private Sector*

Performance measurement in business organisations (profit-oriented organisations) is more accessible than public sector organisations (non-profit-oriented organisations). In business organisations, the performance of the implementation can be done by, for example, looking at the level of profit that has been obtained. If the measurement is to be improved again, this can be seen by assessing various other things such as solvency, profitability, return on investment, etc. In public sector organisations, the measurement of success is more complex because the things that can be measured are more diverse and sometimes abstract, so measurement cannot be done using only one variable.

4   *Performance Indicators*

(a) Understanding Performance Indicators

Performance indicators are qualitative and quantitative measures that describe the level of achievement of the goals and objectives that have been set by showing indicator elements consisting of inputs, outputs, outcomes, benefits, and impacts.[28]

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26   Ibid 122.

27   Ibid.

28   Indra Bastian, 'Akuntansi Sektor Publik di Indonesia' (Yogyakarta: BPFE, 2001) hal. 337.

(b) Ideal Indicator Requirements

Performance indicators can be different for each organisation, but there are general requirements for realising an ideal hand. According to the Financial and Development Supervisory Agency ('BPKP'), the perfect indicator requirements are as follows:

- Specific and clear so that it can be understood and there is no possibility of misinterpretation.

- It can be measured objectively, quantitatively, and qualitatively, i.e., two or more measuring performance indicators have the same conclusion.

- Relevant performance indicators must address the relevant objective aspects.

- Achievable, essential, and must be helpful to demonstrate the success of inputs, outputs, results, benefits, impacts, and processes.

- It must be flexible enough and sensitive to changes/adjustments to the implementation and results of implementing activities.

- Effective. Data/information related to the relevant performance indicators can be collected, processed, and analysed at available costs.[29]

(c) Types of Performance Indicators

- Input indicators are everything that is needed so that the implementation of activities can take place to produce outputs. This indicator measures the number of resources such as budget (funds), human resources, equipment, materials, and other inputs used to carry out activities.

- Process indicator (process). In process indicators, the organisation formulates activity measures, both in terms of speed, accuracy, and accuracy of the implementation of these activities.

- The output indicator is expected to be directly achieved from an activity that can be in the form of physical and non-physical. Output indicators or benchmarks are used to measure the outputs resulting from an action.

- Indicators of results (outcomes) are everything that reflects the functioning of activity outputs in the medium term (direct effects). Measurement of outcome indicators is often confused with output indicators.

- Benefit indicators are something related to the ultimate goal of implementing activities. Benefit indicators describe the benefits derived from the outcome indicators.

- Indicators of impact (impact) are the influence caused, either positive or negative.

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[29] Badan Pengawas Keuangan and Pembangunan BPKP, 'Pedoman penyusunan Anggaran Berbasis Kinerja (Revisi)' (Direktorat Pengawasan Penyelenggaraan Keuangan Daerah Wilayah 3, 2005).

C *Spiritual Culture-Based Performance Measurement*

Spirituality is a common thread that brings together ritual aspects with social and material elements in Islam. Rituals are prescribed for spiritual enrichment, and spirituality is essential in navigating social and content life. Therefore, prayer is considered to reach its maqashid (its goal) when giving birth to positive spirituality in social and material life (QS. Al Ankabut: 45). Fasting will be accepted if it gives birth to honesty in social interactions and material transactions (see HR. Bukhari). And Hajj is said to be 'mabrur' if it gives birth to positive spirituality in life after fulfilling the 5th pillar of Islam.

This spirituality emphasises the character of Islam, which does not recognise a dichotomy between aspects of life. Therefore, there is a strong connection between the ritual area mosque and the market (goods or services market) (Surah Al Jumu'ah: 10). The Koran also does not prohibit if, in the middle of the pilgrimage, the pilgrims on the sidelines of their worship earn sustenance, meet their material needs (Surah Al Baqarah: 198).

The spirituality created through these ritual teachings, when implemented in the world of work in the context of measuring performance, is expected to be able to provide the following meanings:

1 *Syumuliyat al Hayah or Kaafah (Integration of Life).*

When the Qur'an commands humans to convert to Islam in a kaafah (Surah Al Baqarah: 208), the expected response from humans is as stated in verse: 'Say: 'Indeed, my prayer, worship, life, and death are for Allah, Lord of the worlds, He has no partner; ...'. (Surah Al An'am: 162-163). Through the concept of integration of life, a Muslim worker will be faced with questions such as:

1) Is it driven by natural circumstances or by Islamic teachings? (QS. Al-Tawbah: 105)

2) Does he work solely for the sake of the world or as part of devotion to God? (QS. Al An'am: 162-163)

3) Does he believe that Allah is always watching his behavior? (QS. Al An'am:103)

4) Does he believe that his material activities will be accounted for before Allah SWT? (QS al-Anbiya`: 23)

5) Does he realise the importance of earnestness in ritual worship, as well as seriousness in pursuing the world? (QS Al-Qasas: 77)

6) Does he make his profession as a field to get a reward? 'A believer will be rewarded in doing anything, including a bite of rice that is put into his wife's mouth' (HR. Ahmad).

2 *Syumuliyat al Ibadah (Worship Integration)*

Worship for a believer is not merely a ritual activity. But worship is every word and deed approved by Allah SWT, even though what is done in worldly activity. In the book 'Al

Ibadah fi al Islam,' Qardhawi[30] notes at least five conditions that must be met for worldly activities to be of worship and reward:

1) Should the work that is occupied is masyru` (legal under Islamic law)

2) The result should be based on good intentions

3) The work should be carried out with itqan (professional)

4) The worker should obey Allah's rules that bind the profession, and he is not unjust and not treacherous.

5) His worldly activities should not make him negligent of his religious obligations

The above conditions can be derived from the following questions:

1) Do they pay attention to the legal/illegal (Syariah) choice of profession to be pursued?

2) Does he realise the necessity of fulfilling his own and household needs with halal and tayyib sustenance?

3) Does he work to provide for himself and his family?

4) Has the result of his work (salary) ever been used to do things forbidden by religion?

5) Is he grateful when he sees his colleagues excel at work?

6) Does he understand the character of the task for which he is responsible?

7) Does he know the job that is his obligation?

8) Does he have the skills required by his duties and jobs?

9) Does he understand the religious rules related to his type of profession?

10) Does he commit to obey the religious rules related to his profession?

11) Can his institution for specific tasks trust him? (Narrated by Bukhari and Muslim, the characteristics of a hypocrite, including: cannot be trusted)

12) Does he pray before carrying out his duties? (QS an-Nur: 37-38)

13) Does he immediately perform the prayer when the time comes? (QS an-Nur: 37-38)

14) Does he pay zakat when his income reaches the mishap? (QS an-Nur: 37-38)

15) Does he set aside some of his income to share with others? (QS an-Nur: 37-38)

3 *Syumuliyat al `Alaqah (Relationship Integration)*

The Qur'an requires spiritual culture not only to be transcendental but also to include aspects of humanity, as stated in the Qur'an, 'They are filled with humiliation wherever

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[30]   Yusuf Al Qardhawi, 'Al Ibadah fi al Islam,' *Maktabah Wahbah, Kairo*.

they are, unless they hold on to the rope (religion) of Allah and the rope (covenant).) with humans…' (Surah Ali Imran: 112)

Human relations in the professional world require harmonious interactions between a Muslim worker and his colleagues and with the users of his services. With his colleagues, the spiritual values that should be developed are:

1) Ta`aruf (knowing each other) (QS. Al Hujurat: 13)

2) Ta'awun (collaborating to realise the vision and mission of the institution) (QS. Al Maidah: 2)

3) Takaful (helping each other) (QS. al-Hashr: 9)

4) Takamul (complementary in optimising tasks) (QS. Thaha: 29-34)

5) Tawashau (reminding each other to commit to truth and patience) (QS. Al Asr:1-3)

As for the relationship with the user, the culture that should be built is 'give each one their rights proportionally' (the culture of serving), as mentioned by the Prophet Muhammad in his hadith narrated by Imam Bukhari (a'thi dzi haqqin haqqahu).

The above grand theory can be illustrated in the following chart:

FIGURE 2: THE EMERGENCE OF INTEGRATION IN SPIRITUAL CULTURE
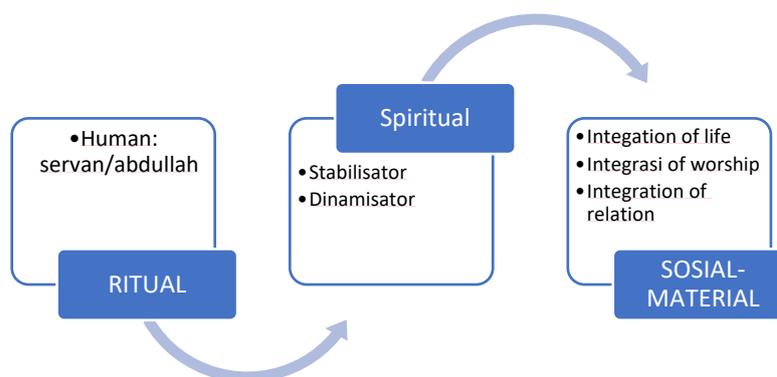
The integration of life, the integration of worship, and the integration of the relationship can be explained that humans as servants of God have a role to serve God, this can be seen in the ritual symbols that are carried out, through spiritual possessions they can become human stabilisers and dynamists so that in the end they will be formed. Which, in the future, can be the motivation, implementation, and results that humans will expect.

I understood that spiritual culture has an essential role in the world of work: First, stabiliser. Work spirituality awakens the perpetrators to involve the presence of God from the beginning of the work, the process, and the result. In other words, instilling that the work motive is because of Allah, and in the process, it must be following transcendental values. All the results must be grateful for, evaluated for future improvements (QS. Al Hasyr: 18). Second, dynamics. Spiritual culture will mean that work is worldly, which is

pragmatic in the short term and contains ukhrawi. It will give birth to a sense of responsibility in this world and the hereafter.[31]

D *Performance Measurement Based on Excellent Service*

Excellent service is a translation of service excellence which means good service or the best service. Excellent service is developed based on the A3 concept, namely attitude, attention, action. Service is a sequence of activities that occur in direct interaction with people or physical machines and provide customer satisfaction. This applies to public or private companies. Variables used in the behaviour of public sector service excellence.[32] Whereas according to PP. No. 65 in 2005 concerning guidelines for the preparation and application of minimum service standards with items that have been initiated in 1995 based on the Decree of the Minister of Administrative Reform (MENPAN) in its decision No: 81/1995, which consists of simplicity, clarity, and certainty, security, openness, efficiency, economy, equitable justice, punctuality.

Service Prime according to LAN, was developed based on the A3 concept, namely Attitude (Attitude), Attention (Attention), action (action). Excellent service based on the idea of attitude includes: (1) Serving customers based on a polite and harmonious appearance, (2) Serving customers with positive thinking and logic, (3) Serving customers with respect.*[33]*

Service prime based on attention includes: (1) Listening and understanding seriously the needs of customers, (2) Observing and appreciating the behaviour of customers, (3) Devoting full attention to customers. Service Prime based on action includes (1) Recording every customer order, (2) Recording customer needs, (3) Reaffirming customer needs, (4) Realising customer needs, (5) Expressing gratitude with hope customers want to come back.

Service by which is total quality service, have indicators: (1) Reliability, the ability to provide services in accordance with the promises offered, (2) Responsiveness, responsiveness or alertness of employees in helping customers and providing fast and responsive service (3) Assurance, the ability of employees to have product knowledge, courtesy, and the trustworthy nature of the employee staff, so that customers are free from risk, therefore this dimension is a combination of the Competence/Competence dimension which means the skills and knowledge possessed by the employees in providing services, the Courtesy dimension which includes friendliness, attention and attitudes of employees as well as Credibility, namely matters relating to trust in the company such as reputation, achievements and so on, (4) Empathy, a sense of care/attention to provide convenience in making relationships, the ability of employees to communicate well, and the company's efforts to understand the needs and desires of its customers. This dimension is a combination of the Access dimension, namely the ease of utilising the services offered, such as the ease of smooth and easy communication

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[31] Muhammad Djakfar, 'Etika Bisnis: Menangkap Spirit Ajaran Langit dan Pesan Moral Ajaran Bumi,' (Jakarta: Penebar Plus, 2012) hal. 28.

[32] LAN, 'Pelayanan Prima, Lembaga Administrasi Negara' (Soetopo, 2001).

[33] LAN, 'Penyusunan Standar Pelayanan Publik, Lembaga Administrasi Negara' (2003).

channels, the location of the facility is easy to reach, and the service time is not too long. Communication/Communication is the ability to communicate to deliver information in a language that is easy to understand, listen and pay attention to criticism or suggestions from customers. Knowing or Understanding the Customer includes efforts to understand customer needs and recognise the characteristics of their customers (5) Tangibles/Evidence Direct, physical appearance facilities such as buildings and rooms from the Front Office to other rooms and facilities, availability of parking spaces, cleanliness, neatness, and comfort of the room, completeness of equipment and availability of communication facilities, as well as the neat appearance of employees.[34]

E   *Community Satisfaction*

Tjiptono stated that customer satisfaction or dissatisfaction is the customer's responsibility to evaluating the perceived discrepancy between previous expectations and the actual perceived performance after its use.[35] Satisfaction is the overall attitude shown by consumers to goods or services after consumers obtain and use them. Zeithaml et al. suggest that there are five dimensions in determining the quality of service satisfaction, namely: *reliability*, responsiveness, assurance, empathy, tangibles (Direct Evidence).[36] Meanwhile, community satisfaction based on excellent service (PP No. 65 yrs. 2005) consist of:

TABLE 1: INSTRUMENT OF COMMUNITY SATISFACTION

INSTRUMENT	INFORMATION
Simplicity	service procedures are carried out in an easy, smooth, fast, and uncomplicated manner and are easy to understand and implement
Clarity and Certainty	(a) Procedures for public services, (b) Requirements for public services, both technical and administrative, (c) Work units or officials responsible for providing public services, (d) Details of fees/tariffs for public services and payment procedures, (e) schedule for completion, (f) Rights and obligations of both providers and recipients of public services based on evidence of receipt of application/completeness, as a tool to ensure the processing of public services, (g) Officials who receive customer complaints (public)
Security	The process and results of public services can provide security and comfort and can provide legal certainty
Openness	procedures, requirements, work units/officers in charge of public service providers, time of completion, and details of costs/tariffs and other matters related to the public service process must be informed openly so that they are easily known and understood by the public, whether requested or unsolicited

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[34]   Tjiptono (n 3).

[35]   Tjiptono (n 3) 24.

[36]   Zeithaml et al (n 2).

Efficient	(a) Requirements for public services are only limited to matters directly related to the achievement of service goals while still taking into account the integration between requirements and the products of public services provided, (b) Preventing repetition of fulfilling the completeness of requirements, if the service process requires completion of requirements from other relevant government work units/agencies
Economical	The imposition of public service fees must be determined reasonably by taking into account (a) The value of goods or public services without demanding unreasonably high costs, (b) Conditions and ability of customers (community) to pay in general, (c) Provisions of laws and regulations -applicable invitation
Justice	The scope or reach of public services must be sought as wide as possible with equitable distribution and treated fairly
Punctuality	implementation of public services can be completed within the specified time

IV DISCUSSION

A *Overview of Research Objects*

1 *Tax Reform and Organisational Structure*

Tax reforms, especially in tax administration, have made the organisational structure more streamlined but with more precise job descriptions. The services provided since 1999 along with tax reform are one-stop services, namely services provided to taxpayers based on the area where the taxpayer is registered with various tax problems. In addition, the tax administration has provided many conveniences to taxpayers such as tax deposits, tax reporting with e-Registration, e-SSP, e-SPT through the online system from the official website Director General of Taxes (www.pajak.go.id).

The organisational structure looks as follows:

- Headquarters
    - Secretariat of the Directorate General
    - Directorate of Tax Regulations I
    - Directorate of Tax Regulation II
    - Directorate of Inspection and Billing
    - Directorate of Intelligence and Investigation
    - Directorate of Extensification and Assessment
    - Directorate of Objections and Appeals
    - Directorate of Potential Compliance and Revenue

- Directorate of Extension, Service and Public Relations

- Directorate of Tax Information Technology

- Directorate of Internal Compliance and Transformation of Apparatus Resources

- Directorate of Information and Communication Technology Transformation

- Directorate of Business Process Transformation

- Taxation Data and Document Processing Center

- Large Taxpayer Regional Offices and Special Jakarta

- Regional Offices other than Regional Offices for Large Taxpayers and Special Jakarta

- Tax Service Office for Large and Middle Taxpayers

- Primary Tax Service Office

- Tax Service, Counselling and Consulting Office

In this study, the research object is the East Java Regional Tax Office III, consisting of 1 Regional Tax Office, 1 Large and Middle Tax Service Office, and 14 Primary Tax Service Offices.

**CHART 4: ORGANISATIONAL STRUCTURE OF REGIONAL OFFICES OF THE DIRECTORATE GENERAL OF TAXES**
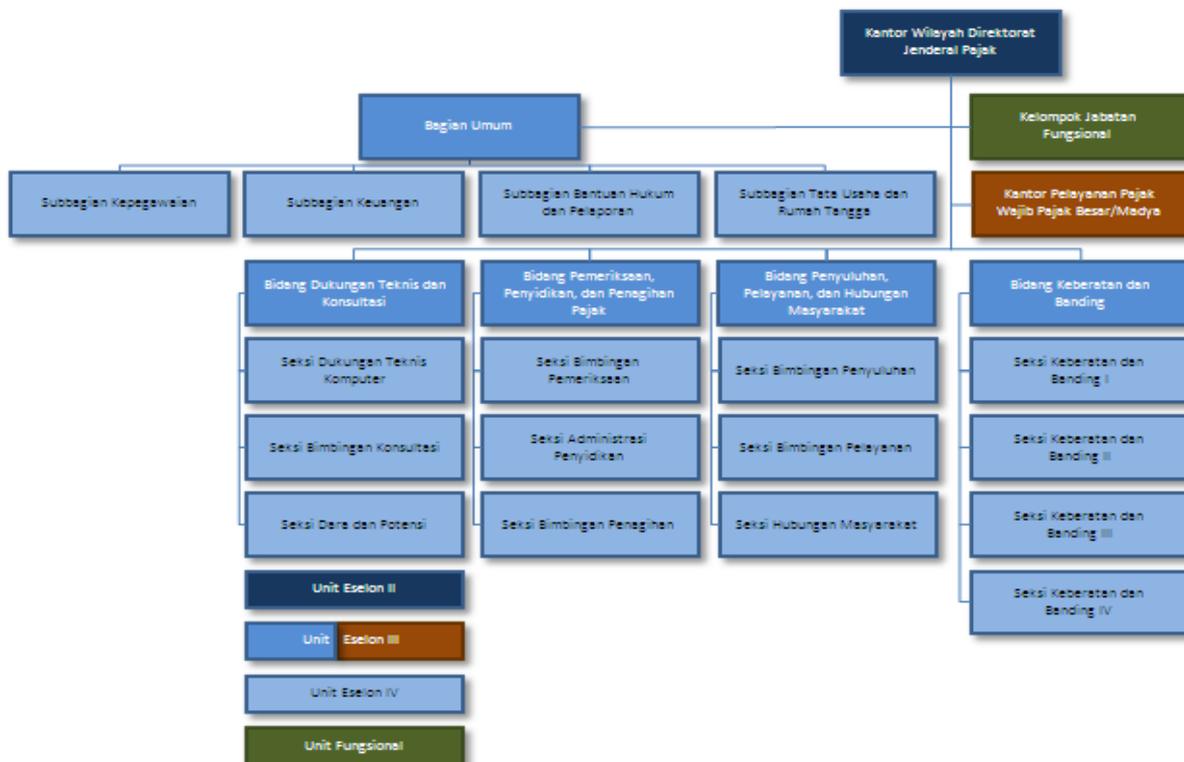
Source: Directorate General of Taxes

The organisational structure of the Regional Office of the Directorate General of Taxes that distinguishes it from the tax service office is that in the regional office, there is no direct

service to taxpayers. Still, the functional section group is the objection and appeal section, which does not exist in the working section group at the primary service office. While in the service office provides direct services to taxpayers.

CHART 5: ORGANISATIONAL STRUCTURE OF MIDDLE TAX SERVICE OFFICE
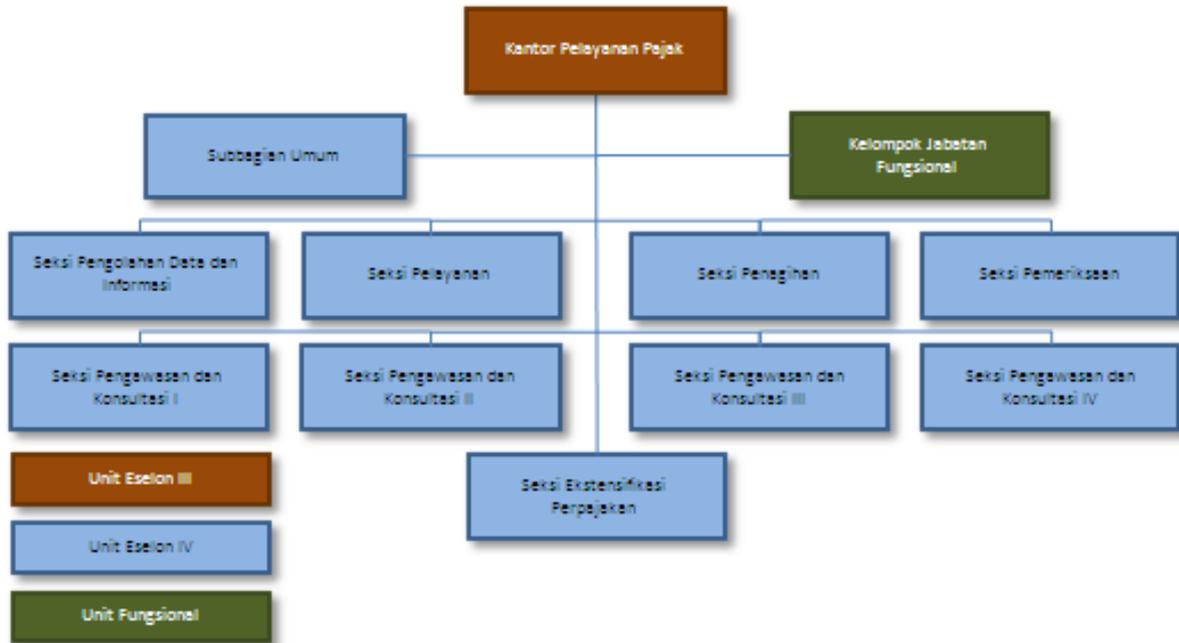
Source: Directorate General of Taxes

CHART 6: ORGANISATIONAL STRUCTURE OF THE PRIMARY TAX SERVICE
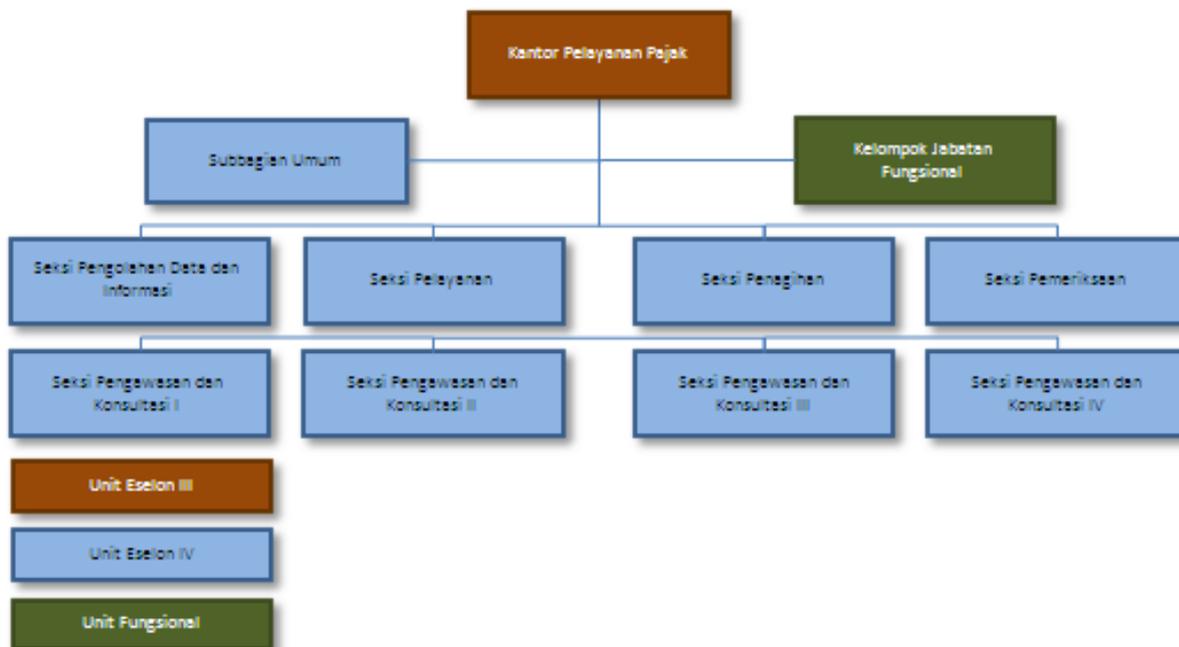
Source: Directorate General of Taxes

From the chart above, it can be seen that each tax office has a specific function from the head office to the technical staff. In the Pratama tax service office, the general section is

the section that handles internal affairs. At the same time, the functional position group is the section that is directly related to services to taxpayers.

2 *Services at the Tax Office*

Standard Operating Procedures ('SPO') for the Ministry of Finance's leading tax services consist of:

1) Service for Completion of Applications for Registration of Taxpayer Identification Numbers ('NPWP')

2) Service for Settlement of Applications for Confirmation of Taxable Entrepreneurs ('PKP')

3) Service for the Settlement of Applications for the Return of Value Added Tax ('VAT') Excess Payments

4) Issuance of Orders for Paying Excess Taxes ('SPMKP')

5) Service for Settlement of Objections to the Determination of Income Tax, Value Added Tax, and Sales Tax on Luxury Goods

6) Service for Completion of Free Certificate ('SKB') for Collection of Article 22 Import Income Tax

7) PBB Reduction Application Settlement Service

8) New Tax Object Registration Service with Office Research

9) Mutation Settlement Service for All UN Objects and Subjects

10) Service for Completion of Applications for Free Certificate ('SKB') withholding Income Tax Article 23

11) Service for Completion of Applications for Free Certificates (''SKB) Withholding Income Tax on Interest on Deposits and Savings as well as SBI Discounts Received or Obtained by Pension Funds whose establishment has been approved by the Minister of Finance

12) Service for Completion of Applications for Free Certificate ('SKB') of Income Tax on Income from the Transfer of Rights to Land and Buildings

13) Service for Completion of Applications for Free Certificate ('SKB') of VAT on Certain Taxable Goods ('BKP')

14) Land and Building Tax Objection Settlement Services

15) Service for Settlement of Applications for Reduction or Elimination of Administrative Sanctions

16) Service for Settlement of Incorrect Tax Assessment Reduction or Cancellation Applications

B *Research Data Description*

1 *Research Respondents*

This study uses primary data to distribute questionnaires to tax employees by sampling with stratified random sampling. From the existing population, namely tax employees in the Regional Office of the Directorate General of Taxes, East Java III, 35% (300 respondents) were taken as samples. Questionnaires were distributed to tax officials at the Regional Office of the Directorate General of Taxes III East Java, KPP Madya Malang, and the Primary Service Office ('KPP') at Regional Office III East Java.

Based on data that cannot be published in full, it shows that tax officials from the Head of the Office to the Technical Section accompanied by their respective names and sections indicate that there is information disclosure from the tax office. Tax employee data and analysis data are as follows:

TABLE 2: DATA ANALYSIS OF RESPONDENTS IN EACH TAX OFFICE

No.	Office Name	Amount Employee	Questionnaire Spread	Response Rate	Questionnaire No Back	Questionnaire Cannot be analysed	Questionnaire Can be analysed
1	KPP Pare	78	30	30	0	6	24
2	KPP Blitar	76	30	30	0	2	28
3	Regional Office III East Java	100	30	30	0	5	25
4	South Malang KPP	77	30	30	0	4	26
5	North Malang KPP	77	30	28	2	2	26
6	KPP Pasuruan	77	25	25	0	3	22
7	KPP Madya Malang	110	25	25	0	2	23
8	KPP Singosari	77	25	22	3	1	21
9	KPP Kepanjen	77	25	22	3	3	19
10	KPP Batu	79	25	22	3	4	18
11	KPP Proboolinggo	76	25	15	10	1	14
Total		**904**	**300**	**279**	**21**	**33**	**246**

Source: Primary Data, Processed

The tax employees who became the population in this study were 904 employees, based on the distribution of each section relatively the same, namely for the Tax Service Office between 76–110 office employees who were evenly distributed in sections/sections. The areas in each office are as follows:

1) Head office

2) General Subsection

3) PDI Section

4) Service Section

5) Billing Section

6) Examination Section Seksi

7) Extensification Section

8) Seksi Waskon I

9) Waskon Section II

10) Waskon Section III

11) Section IV

12) KP2KP

13) Tax Audit Functional

14) Executor

15) UN Assessor Supervisor

16) Security Guard/Driver/Cleaning Service

Based on the table above, it appears that the respondent's response rate is very high, namely 93% (279 respondents from 300 questionnaires distributed). Meanwhile, from the response rate, 88.2% (as many as 246 respondents) can be analysed, and 11.8% (as many as 33 respondents) the respondent's data cannot be analysed, this is because the respondents did not answer the questions ultimately/not all were responded to, choosing >1 answer. The distribution of respondents who did not answer for each instrument in this study (life integration, worship integration, and relationship integration) is shown in the following graph:

FIGURE 1: INSTRUMENTS UNANSWERED QUESTIONS ON LIVE INTEGRATION TAX OFFICER RESPONDENT
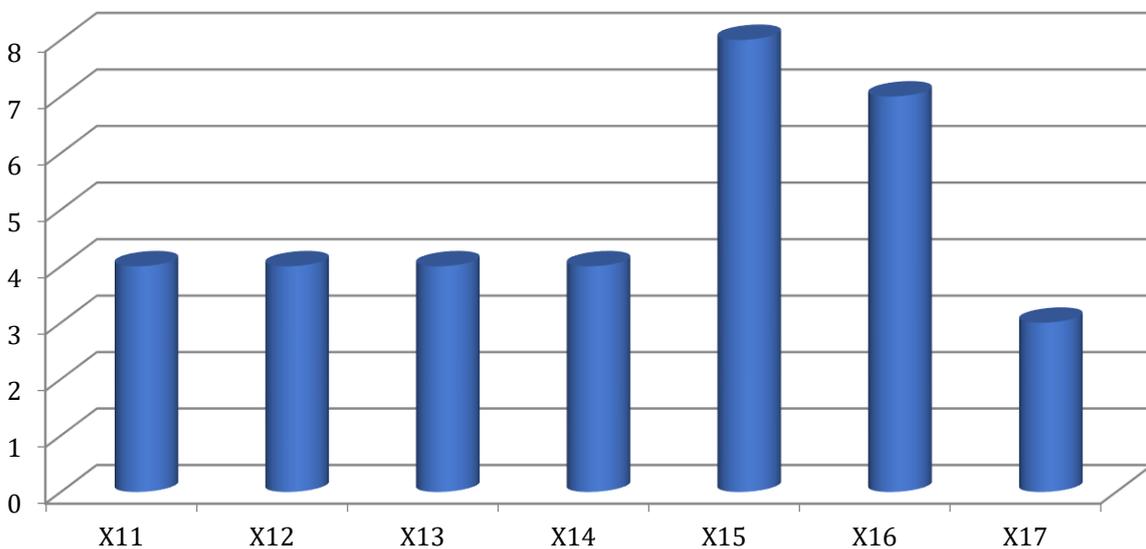
Source: Primary Data, Processed

From the Live Integration graph, it appears that the question X_{15} (Seriously in worship, such as/more than seriousness in work) Most of the unanswered questions from the returned questionnaires were eight respondents. This shows that there is confidence in tax officials not to lie to themselves because there is a lack of confidence that tax employees can worship seriously beyond the sincerity of their work.

FIGURE 2: INSTRUMENTS UNANSWERED QUESTIONS ON WORSHIP INTEGRATION TAX OFFICER RESPONDENT
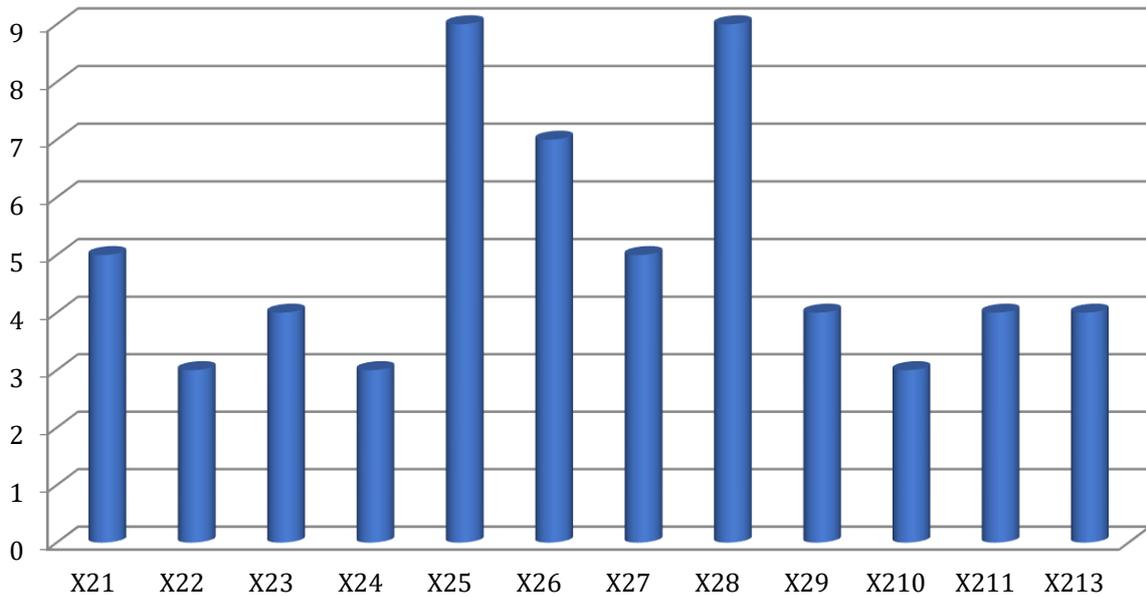
Source: Primary Data, Processed

From the Worship Integration graph, it appears that the questions X_{25} (Keep promises given to taxpayers) and X_{28} (Trusted by agencies for specific tasks), most of which were not answered from the returned questionnaires, namely nine respondents. It is because all employees already have clear duties. All of their duties will be related to employee performance measurement, which is correlated with employees' compensation in terms of placing an appointment with a taxpayer. It has been regulated in standard operating procedures for each service provided.

GRAPH 3: INSTRUMENTS QUESTIONS THAT ARE NOT ANSWERED ON TAX EMPLOYEE RESPONSIVE RELATIONS INTEGRATION
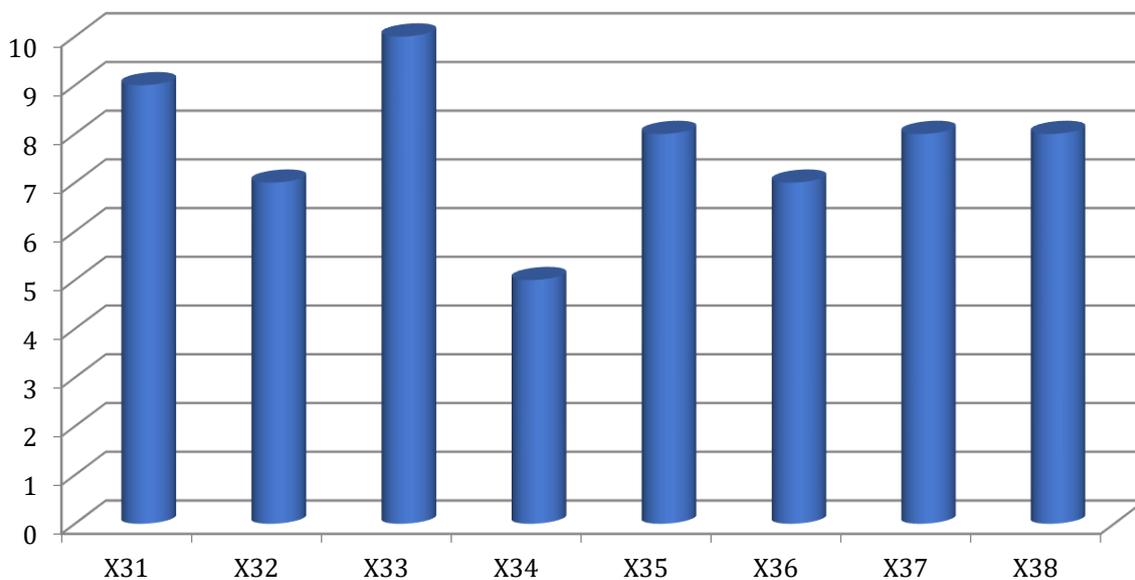
Source: Primary Data, Processed

From the Live Integration graph, it appears that the question X_{33} (Making taxpayers part of the successful team of the agency's vision and mission). Most of the unanswered questions from the returned questionnaires were ten respondents. Based on the uncertainty of tax officials on the participation of taxpayers in the success of the agency's vision and mission, because from the definition of tax, it appears that tax is a mandatory contribution levied by the government to the community/taxpayer based on the law with no direct contra-achievement to the taxpayer

2   *Respondent Data Analysis*

The description of respondent data consisting of 246 respondents based on several criteria, namely age, gender, education, years of service, employee status, group, religion, section/section, and occupation, as shown in the following interpretation:

(a) Respondent Data by Gender

Respondent data based on gender in this study showed that as many as 174 (71%) male respondents and 72 (29%) female respondents, it is shown in the following tables and graphs to make the illustration easier.

TABLE 3: RESEARCH RESPONDENT DATA BY GENDER

No.	GENDER	AMOUNT	PERCENTAGE (%)
1	Man	174	71
2	Woman	72	29
	TOTAL	**246**	**100**

GRAPH 4: RESPONDENT DATA BY GENDER
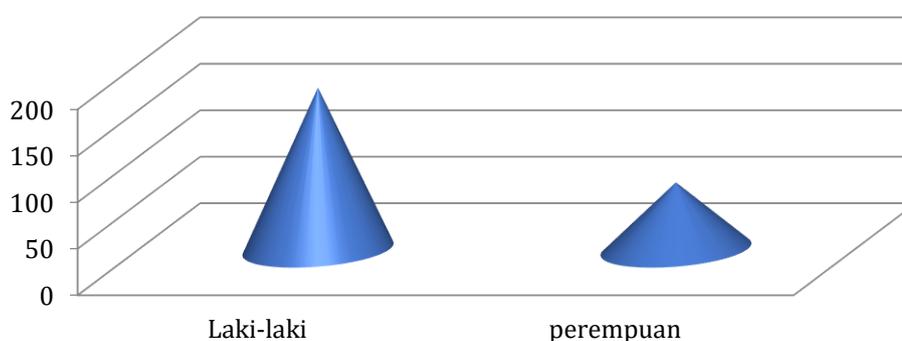
(b) Respondent Data Based on Employee Status

Data on respondents based on employee status in this study showed that as many as 241 (98%) respondents were Civil Servants (PNS), and as many as 5 (2%) respondents were non-PNS employees.

TABLE 4: RESEARCH RESPONDENT DATA BASED ON EMPLOYEE STATUS

NO.	EMPLOYEE STATUS	AMOUNT	PERCENTAGE (%)
1	Civil Servant	241	98
2	Non Civil Servant	5	2
	TOTAL	**246**	**100**

GRAPH 5: RESPONDENT DATA BASED ON EMPLOYEE STATUS
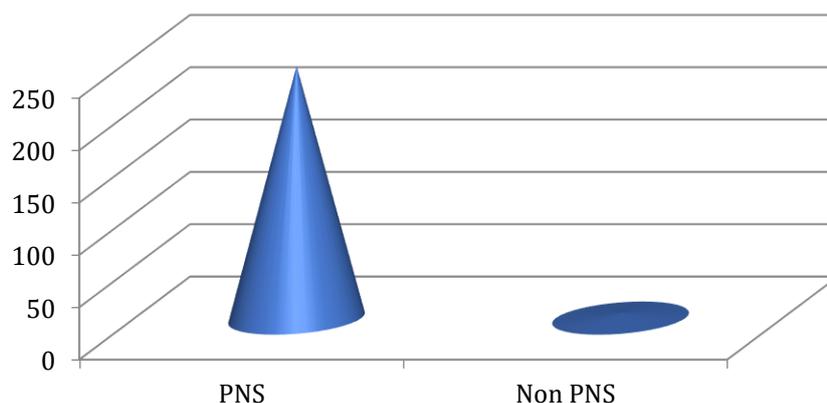
(c) Respondent Data Based on Age

Data respondents based on age in this study showed that most of them were 80 (33%) respondents aged 30-37 years, and as many as 73 (30%) respondents were aged 38-45 years. So that the largest average age of employees was productive age, and 4 % of respondents have entered retirement, to make it easier for the illustration to appear in the following table and graph.

TABLE 5: RESEARCH RESPONDENT DATA BASED ON AGE

NO.	AGE	AMOUNT	PERCENTAGE (%)
1	22–29 Years	58	24
2	30–37 Years	80	33
3	38–45 Years	73	30
4	46–53 Years	24	10
5	>53 Years	11	4
	TOTAL	**246**	**100**

GRAPH 6: RESPONDENT DATA BASED ON AGE
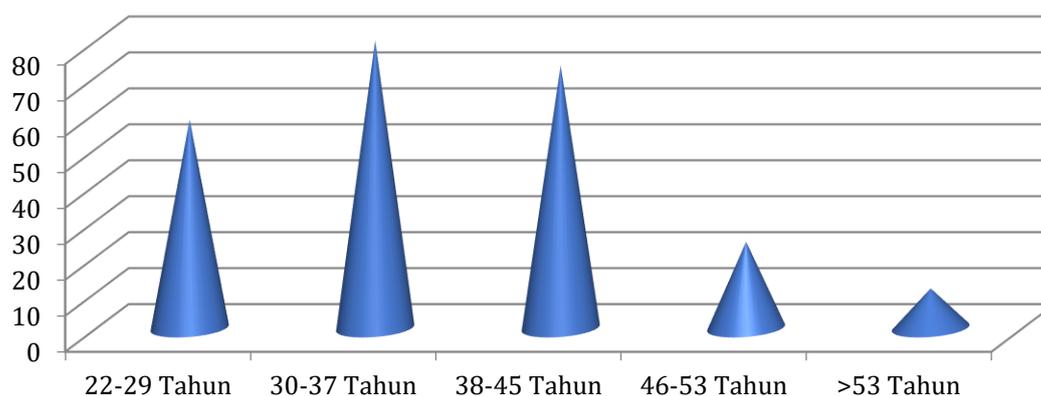
(d) Respondent Data Based on Working Period Masa

Respondent data based on years of service in this study showed that 119 (48%) respondents worked between 9-16 years, and more than 50% of respondents had a service period of > 10 years. The illustration is easier to see in the following tables and graphs.

TABLE 6: RESEARCH RESPONDENTS DATA BASED ON YEARS OF SERVICE (YEARS)

NO	YEARS OF SERVICE	AMOUNT	PERCENTAGE (%)
1	1–8 Years	61	25
2	9–16 Years	119	48
3	17–24 Years	36	15
4	25–32 Years	24	10
5	> 32 Years	6	2
	TOTAL	**246**	**100**

GRAPH 7: RESPONDENT DATA BASED ON WORKING PERIOD MASA
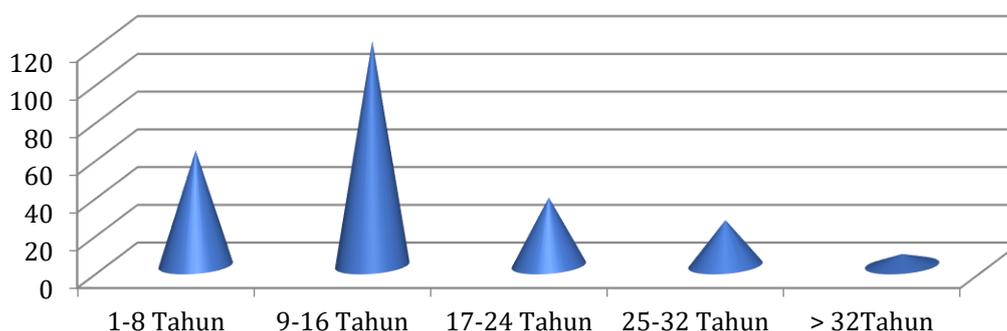
(e) Respondent Data by Group

Respondents' data based on groups in this study showed that 79 (32%) were in class IIIA, and 50% were average employees in class III. It is in line with the educational level of the average bachelor and master, with a tenure of > 10 years. So, if viewed from the decision of the minister of finance on compensation (income) given to tax class III employees, it

has provided eligibility to get better performance. The illustrations are shown in the following tables and graphs.

TABLE 7: RESEARCH RESPONDENTS DATA BASED ON GROUP STATUS/RANK

NO	EMPLOYEE STATUS	AMOUNT	PERCENTAGE (%)
1	IIB	28	11
2	IIC	28	11
3	IID	21	9
4	IIIA	79	32
5	IIIB	26	11
6	IIIC	15	6
7	IIID	38	15
8	IVA	9	4
9	IVB	2	0.8
	TOTAL	**246**	**100**

GRAPH 8: RESPONDENT DATA BY GROUP
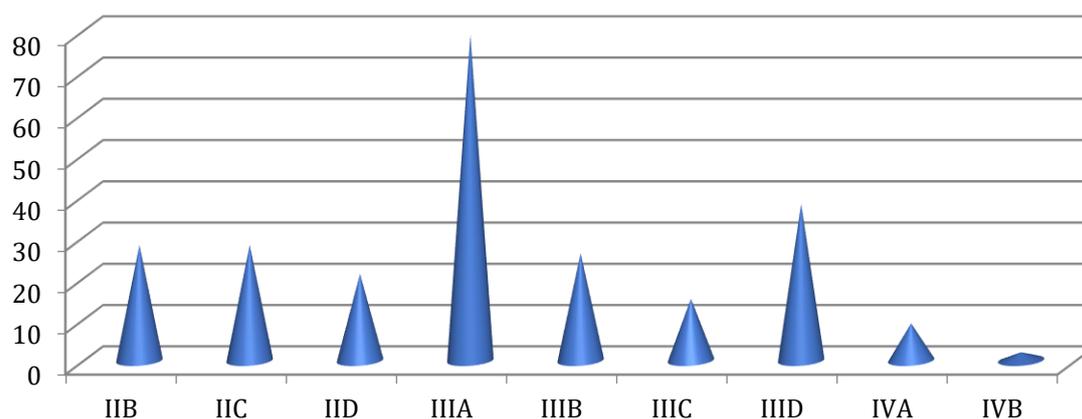
(f) Respondent Data Based on Religion

Data on respondents based on religion in this study shows that most respondents are Muslim, as many as 233 (95%), 5% of other religions. This data is the same as the data in the existing sample, i.e., 95% of employees in the East Java Regional Office III tax office are Muslim to make the illustration easier. It is shown in the following table and graph.

TABLE 8: RESEARCH RESPONDENT DATA BASED ON RELIGION

NO	AGE	AMOUNT	PERCENTAGE (%)
1	Islam	233	94.7
2	Catholic	11	4.5
3	Christian	1	0.4
4	Hindu	1	0.4
	TOTAL	**246**	**100**

GRAPH 9: RESPONDENT DATA BASED ON RELIGION
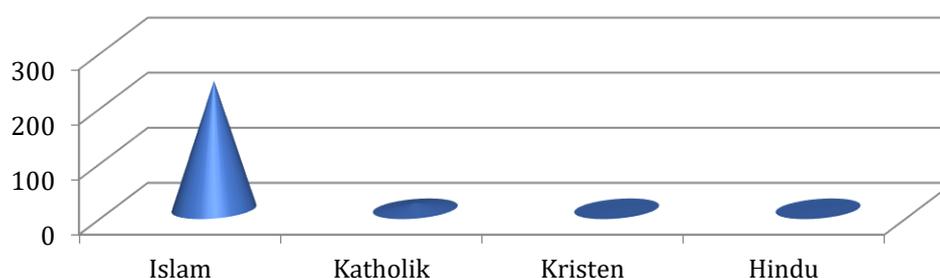
(g) Respondent Data Based on Job Section/Section

Respondent data based on sections in this study indicate that as a large functional group (including Waukon, AR, reduction of objections and appeals), there are 151 (61%) respondents, this is in line with the vision and mission of the Directorate General of Taxes to be able to provide full service to taxpayers. In addition, functional groups are the spearhead in achieving tax targets, and this is in line with the modernisation of Taxation that has been launched, namely a one-stop service. The illustrations are shown in the following tables and graphs.

TABLE 9: RESEARCH RESPONDENT DATA BASED ON OCCUPATIONAL SECTION/SECTION

NO	AGE	AMOUNT	PERCENTAGE (%)
1	Supervision and Consulting/Wascon	63	26
2	Administration and Household	6	2
3	Tax Extensification	18	7
4	Bank	3	1
5	Functional Group	69	28
6	General & Staff	34	14
7	Representative Account	14	6
8	P2 Public Relations	2	1
9	Data and Information Processing	17	7
10	Reduction of Objections and Appeals	5	2
11	Receivables	5	2
12	PKB	10	4
	TOTAL	**246**	**100**

GRAPH 10: RESPONDENTS' DATA BASED ON JOB SECTION/SECTION
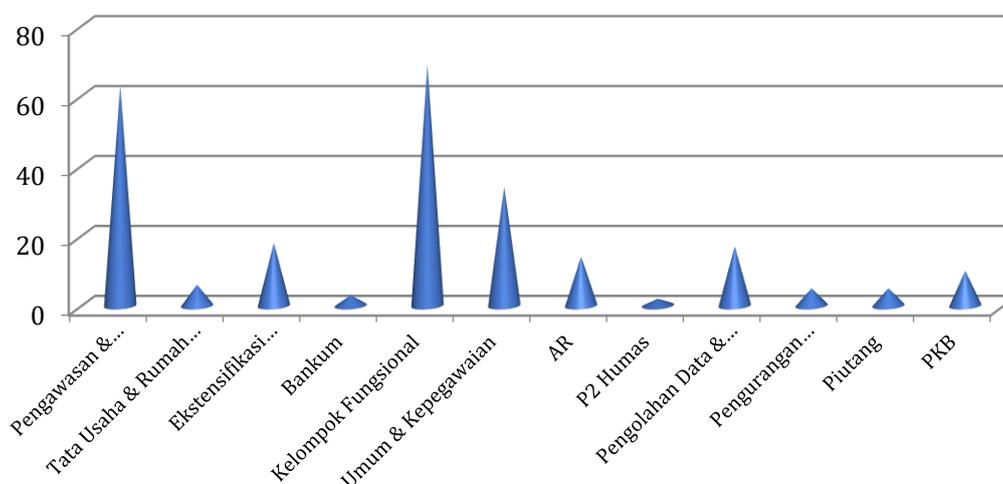
(h) Respondent Data Based on Education

Data on respondents based on education in this study showed that 100 (42%) respondents had a bachelor's degree, or 54% had bachelor's and master's degrees. While diploma education consists of D1-D4 98% graduates of tax diplomas, employee competence does not need to be doubted in serving taxpayers and Taxation. The illustrations are shown in the following tables and graphs.

TABLE 10: RESEARCH RESPONDENT DATA BASED ON EDUCATION

NO	AGE	AMOUNT	PERCENTAGE (%)
1	SLTP/SLTA	30	12
2	Diploma	83	34
3	S1	100	41
4	S2	33	13
	TOTAL	246	100

GRAPH 11: RESPONDENT DATA BASED ON EDUCATION
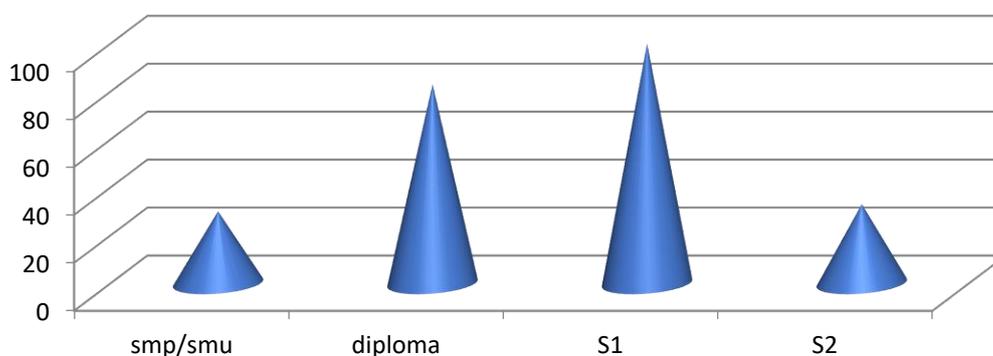
Respondents in this study whose data can be analysed are 246 respondents with a heterogeneous distribution of answers for each spiritual culture instrument. It can be seen from the distribution of responses in which all answers must be answered. None of the respondents' answers are homogeneous, meaning choosing answers with the same

scale in all questionnaires. The following is the distribution of respondents' answers for each integration in spiritual culture:

(i) Live Integration

The integration of life is the embodiment of human beings in a kaffah manner, and Koran supports this. Al Baqarah: 208 explains that 'when the Qur'an commands humans to convert to Islam in a kaafah, then the expected response from humans is as stated in verse: 'Say: 'Verily my prayer, worship, life, and death are only for Allah, the Lord of the worlds. He has no partner; …'. (QS. Al An'am: 162-163).

From the respondents' answers which show that 32% of respondents agree, even 58.9% strongly agree, and none of the respondents disagree, it can be concluded that every human being at work believes that the concept of integration of life is essential. Respondents agreed more than 80% that there is life afterlife globally, and everything that humans do must return to God. An illustration of calculations from the descriptive analysis is shown in the following table.

TABLE 10: DATA DISTRIBUTION OF LIFE INTEGRATION ANALYSIS OF TAX EMPLOYEES

ANSWER	LIFE INTEGRATION INSTRUMENTS							
	X11	%	X12	%	X13	%	X14	%
Strongly Disagree	0	0	0	0	1	0	0	0
Do not Agree	5	2	4	2	1	0	1	0
Normal	11	4	19	8	6	2	4	2
Agree	106	43	89	36	48	20	60	24
Strongly Agree	124	50	134	54	190	77	181	74
TOTAL	**246**	**100**	**246**	**100**	**246**	**100**	**246**	**100**

Source: Primary data, Processed

TABLE 10: LANE

ANSWER	LIFE INTEGRATION INSTRUMENTS							
	X15	%	X16	%	X17	%	TOT	TOTAL (%)
Strongly Disagree	1	0	7	3	0	0	9	0.5
Do not Agree	6	2	11	4	5	2	33	1.9
Normal	22	9	32	13	21	9	115	6.7
Agree	85	35	78	32	85	35	551	32.0
Strongly Agree	132	54	118	48	135	55	1014	58.9
TOTAL	**246**	**100**	**246**	**100**	**246**	**100**	**1722**	**100**

Source: Primary Data, Processed

(j) Worship Integration

Integration of Worship for a believer is interpreted as a ritual activity of worship. Still, worship is every word and deed that is blessed by Allah SWT, even though what is done is a world activity (Al Qardhawi, 1405/1985). In the book 'Al Ibadah fi al Islam,' Qardhawi notes at least five conditions that must be met so that worldly activities are of worship

value and reward: (1) The work that is occupied is masyru` (legal according to Islamic law), (2) It should be the work is based on good intentions, (3) the work should be carried out with itqan (professional), (4) the worker should obey God's rules that bind the type of profession, and he is not unjust and not treacherous, (5) his activities should be worldly done not make him negligent of religious obligations.

From the respondents' answers, 35.7% of respondents agreed, and 6.3% of respondents said they were normal, and no one stated strongly agrees/strongly disagree. Accordingly, it can be concluded that the integration of worship is essential even though not most respondents expressly agree or strongly agree. However, it is still something that needs to be considered with a percentage of 42%. The complete data illustration is in the following series of tables.

TABLE 11: DATA DISTRIBUTION ANALYSIS OF TAX EMPLOYEE WORSHIP INTEGRATION

ANSWER	WORSHIP INTEGRATION INSTRUMENTS									
	X21	%	X22	%	X23	%	X24	%	X25	%
Strongly Disagree	0	0	0	0	0	0	0	0	1	0.4
Disagree	1	0.4	2	0.8	0	0	0	0	0	0
Normal	2	0.8	5	2	5	2.0325	15	6.1	13	5.3
Agree	42	17	48	20	65	26.423	98	40	100	41
Strongly Agree	201	82	191	78	176	71.545	133	54	132	54
TOTAL	246	100	246	100	246	100	246	100	246	100

Source: Primary Data, Processed

TABLE 11: (CONTINUED)

ANSWER	WORSHIP INTEGRATION INSTRUMENTS									
	X26	%	X27	%	X28	%	X29	%	X210	%
Strongly Disagree	0	0	1	0.4	0	0	1	0	0	0
Disagree	1	0.4	2	0.8	2	1	1	0	0	0
Normal	16	6.5	17	6.9	40	16	26	11	13	5.3
Agree	110	45	113	46	118	48	94	38	107	43
Strongly Agree	119	48	113	46	86	35	124	50	126	51
TOTAL	246	100	246	100	246	100	246	100	246	100

Source: Primary Data, Processed.

TABLE 11: (CONTINUED)

ANSWER	WORSHIP INTEGRATION INSTRUMENTS					
	X211	%	X212	%	TOT	TOTAL (%)
Strongly Disagree	1	0.4	0	0	4	0.1
Disagree	3	1.2	1	0.4	13	0.4
Normal	14	5.7	19	7.7	185	6.3
Agree	71	29	87	35	1,053	35.7
Strongly Agree	157	64	139	57	1,697	57.5
TOTAL	246	100	246	100	2,952	100

Source: Primary Data, Processed

(k) Relationship Integration

Relationship integration is a form of integration that provides understanding to humans that spiritual culture includes aspects of humanity, which are implemented in: (1) Ta'aruf (knowing each other) (Surat Al Hujurat: 13), (2) Ta'awun (work together to realise the vision and mission of the institution) (QS. Al Maidah: 2), (3) Takaful (helping each other) (QS. Al Hasyr: 9), (4) Takamul (complementary in optimising tasks) (QS. Thaha: 29-34), (5) Tawashau (reminding each other to commit to truth and patience) (QS. Al-Asr: 1-3).

From the results of respondents' answers which showed 48.3% of respondents agreed and 38.1% of respondents stated strongly agree, and 0.5% of respondents stated strongly disagree, especially for the X_{31} indicator (Knowing the taxpayer is not just a name and address dan) and X_{35} (Assisting taxpayers in completing their obligations). This shows that there are respondents who strongly disagree with the direct relationship between taxpayers and tax officers. The complete data illustration is in the following table.

TABLE 11: DATA DISTRIBUTION OF TAX EMPLOYEE RELATIONS INTEGRATION ANALYSIS

ANSWER	RELATIONSHIP INTEGRATION INSTRUMENTS									
	X31	%	X32	%	X33	%	X34	%	X35	%
Strongly Disagree	5	2.0	0	0	0	0	0	0	4	1.6
Disagree	15	6.1	0	0	0	0	0	0	8	3.3
Normal	81	32.9	11	4.47	34	14.2	26	10.6	43	17.5
Agree	99	40.2	130	52.8	121	50.4	130	52.8	123	50.0
Strongly Agree	46	18.7	105	42.7	85	35.4	90	36.6	68	27.6
TOTAL	246	100	246	100	240	100	246	100	246	100

Source: Primary Data, Processed

TABLE 11: DATA DISTRIBUTION OF TAX EMPLOYEE RELATIONS INTEGRATION ANALYSIS

ANSWER	RELATIONSHIP INTEGRATION INSTRUMENTS							
	X36	%	X37	%	X38	%	TOT	TOTAL (%)
Strongly Disagree	0	0	0	0	0	0	9	0.5
Disagree	0	0	0	0	0	0	23	1.2
Normal	14	5.7	10	4.07	17	6.9	236	12
Agree	114	46.3	111	45.1	119	48.4	947	48.3
Strongly Agree	118	48.0	125	50.8	110	44.7	747	38.1
TOTAL	246	100	246	100	246	100	1962	100

Source: Primary Data, Processed

C   *Data Analysis*

The analytical method in this study uses Partial Least Square (PLS) to find a prototype/testing of a spiritual-based performance measurement model. Partial Least Square analysis is used because the researchers have not tested. No previous researchers have tried the possibility of a correlation or influence of the variables used in measuring performance based on spiritual culture. This model is suitable for use in this study because, in PLS, it is allowed to test the development of the model. This model consists of

three latent variables that have a reflexive relationship with the indicator. The number of data samples that were processed from the study was 246 respondents.

1 *Measurement Model (Outer Model)*

The measurement model (outer model) uses convergent validity and discriminant validity, and composite reliability. The analysis shows that this measurement model shows the specification of the relationship between latent variables and their indicators. In this study, there are three latent variables: the integration of life, relationships, and worship. This study uses a reflexive measurement model, each of which is evaluated measured by the convergent validity and discriminant validity of the indicators and composite reliability for the indicator block.

Evaluation of the measurement model for convergent validity that the individual reflexive measure is high if it has a correlation of more than 0.7 with the constructor with the latent variable that you want to measure, and the lowest limit is 0.5–0.6 in early-stage research. The table below shows the results of the calculation of the convergent validity of the study.

TABLE 12: TEST RESULT IN *CONVERGENT VALIDITY* SPIRITUAL CULTURE FOR LIFE INTEGRATION, WORSHIP INTEGRATION, AND RELATIONSHIP INTEGRATION

VARIABLE	ORIGINAL SAMPLE ESTIMATE	MEAN OF SUBSAMPLES	STANDARD DEVIATION	T-STATISTIC
Life				
X_{11}	0.788	0.790	0.059	13,403
X_{12}	0.779	0.783	0.071	11,031
X_{13}	0.710	0.704	0.109	6.485
X_{14}	0.758	0.758	0.069	10,970
X_{15}	0.729	0.719	0.108	6,724
X_{16}	0.507	0.489	0.190	2,669
X_{17}	0.727	0.735	0.083	8,714
Worship				
X_{21}	0.519	0.537	0.119	4.349
X_{210}	0.784	0.785	0.058	13,581
X_{211}	0.625	0.655	0.105	5,930
X_{212}	0.729	0.694	0.097	7.516
X_{22}	0.608	0.609	0.119	5.096
X_{23}	0.671	0.679	0.092	7.322
X_{24}	0.758	0.727	0.091	8,329
X_{25}	0.725	0.737	0.095	7,674
X_{26}	0.641	0.650	0.09	7.156
X_{27}	0.783	0.796	0.055	14.116
X_{28}	0.712	0.700	0.076	9,354
X_{29}	0.770	0.759	0.076	10,150
Connection				
X_{31}	0.592	0.566	0.124	4.761
X_{32}	0.752	0.744	0.048	15,619
X_{33}	0.757	0.750	0.057	13.182

X_{34}	0.782	0.761	0.068	11.474
X_{35}	0.652	0.636	0.090	7.269
X_{36}	0.697	0.674	0.087	8026
X_{37}	0.720	0.715	0.093	7,705
X_{38}	0.740	0.682	0.102	7.237

Source: Primary Data, Processed

The results testing table above shows that all of the outer loading construct indicators have values above 0.5, and the t-statistic value is greater than the t-table value, which is > 1.96. So it can be concluded that this measurement meets the requirements of convergent validity. Based on the statistical prices of the results of the Partial Least Square analysis as presented in table 5.13 then the results of the relationship test between the variables of integration of life, integration of worship, and integration of relationships are given as follows:

The indicator with the largest loading indicates that the indicator largely determines a latent variable. Discriminant validity of the measurement model with reflexive indicators is assessed based on cross-loading measurements with constructs. If the indicator correlation with the construct is greater than the indicator correlation with other variable constructs, it means that the construct has a good discriminant validity value. Discriminant validity can be seen from the cross-loading. The results of the discriminant validity test are presented in the table below.

TABLE 13: CROSS LOADING LIFE INTEGRATION, WORSHIP INTEGRATION AND RELATIONSHIP INTEGRATION

	LIVE INTEGRATION	WORSHIP INTEGRATION	RELATIONSHIP INTEGRATION
X_{11}	0.788	0.509	0.441
X_{12}	0.779	0.473	0.485
X_{13}	0.710	0.325	0.27
X_{14}	0.758	0.359	0.276
X_{15}	0.729	0.609	0.468
X_{16}	0.507	0.491	0.305
X_{17}	0.727	0.507	0.625
X_{21}	0.248	0.519	0.235
X_{22}	0.314	0.608	0.332
X_{23}	0.299	0.671	0.379
X_{24}	0.497	0.758	0.587
X_{25}	0.442	0.725	0.594
X_{26}	0.323	0.641	0.531
X_{27}	0.564	0.783	0.658
X_{28}	0.511	0.712	0.741
X_{29}	0.553	0.770	0.68
X_{210}	0.422	0.784	0.625
X_{211}	0.432	0.625	0.405
X_{212}	0.479	0.729	0.511
X_{31}	0.324	0.494	0.592
X_{32}	0.307	0.425	0.752

X$_{33}$	0.428	0.610	0.757
X$_{34}$	0.369	0.514	0.782
X$_{35}$	0.370	0.401	0.652
X$_{36}$	0.253	0.402	0.697
X$_{37}$	0.285	0.399	0.720
X$_{38}$	0.369	0.458	0.740

Source: Primary Data, Processed

From the table above shows the correlation of latent variables with measurement indicators is greater than the size of other latent variables. That is, latent variables predict their block size better than the block sizes of other variables. Thus, this study has met discriminant validity.

Other methods can also be used by looking at the average variance extracted ('AVE') root for each latent variable and comparing it with the correlation between latent variables. Based on the test results validity of the instrument in a table, the value is 0.746 with the AVE root value of 0.864, which is greater than 0.5. So, it can be concluded that the construct meets the criteria of discriminant validity. Composite reliability aims to test the reliability of the instrument in a research model specifically for reflexive indicators. The results of the composite reliability test are presented in the following table:

TABLE 14: COMPOSITE RELIABILITY TEST RESULTS

	AVERAGE VARIANCE EXTRACTED (AVE)	COMPOSITE RELIABILITY	INFORMATION
Life	0.518	0.881	Reliable
Worship	0.488	0.919	Reliable
Connection	0.510	0.892	Reliable

Source: Primary data, Processed

Based on the table above, the results of the composite reliability test show a satisfactory value. All latent variables are reliable because all latent variable values have a combined reliability value of 0.7. This means that the questionnaire used as a tool in this study has been reliable or consistent. Thus, it can be concluded that all indicators are indeed a measure of their respective constructs.

2 *Structural Model Testing (Inner Model)*

Structural modelling is done to see the magnitude of the coefficient of the structural path. I tested the Goodness of Fit structural model on the inner model using the predictive-relevance (Q^2) value. The R^2 value of each endogenous variable in this study can be seen in the table below.

TABLE 15: R^2 VALUE OF ENDOGENOUS VARIABLES

VARIABLE	R-SQUARE
Live Integration	0.228
Worship Integration	0.614
Relationship Integration	

The predictive-relevance value is obtained by the formula:

$Q^2 = 1 - (1 - R12) (1 - R22)$

$Q^2 = 1 - (1 - 0.614) (1 - 0.228)$

$Q^2 = 0.702$

Results calculation the predictive-relevance (Q2) value of 0.702 explains that 70.2% of the variation in the variables of worship integration, life integration, and relationship integration is defined by the variables used in this case Life integration (X11–X17), Worship integration (X21–X212), and Relationship Integration (X31–X38). Thus, the model is said to be feasible to have relevant predictive value.

3 *Hypothesis Testing Results*

The test hypothesis was carried out using the t-test (t-test) on each path of influence between the independent and dependent variables. The path coefficient values and t-statistics can be seen in partial Least Square results on results for inner weights. The results of hypothesis testing in this study can be shown in the table below.

TABLE 16: RESULTS FOR INNER WEIGHTS

	ORIGINAL SAMPLE ESTIMATE	MEAN OF SUBSAMPLES	STANDARD DEVIATION	T-STATISTIC
Relationship → Life	0.478	0.555	0.110	4.335
Life → Worship	0.429	0.377	0.134	3.191
Relationship → Worship	0.483	0.520	0.108	4.452

The estimation results of the SmartPLS calculation can be written in the structural equation as follows:

Live Integration = 0.478 Relationship Integration

Worship Integration = 0.429 Life Integration + 0.483 Relationship Integration

the table above explained that the decision to accept or reject the hypothesis by comparing the t-table with t-count at the level of 5%, t-count > from t-table, namely t-count> 1.96. Thus, from the three regression coefficients formulated, it can be concluded that it is acceptable at a significance level of 5%. In this model, it can be interpreted that the integration of good relationships will be a driving factor for increasing the integration of life. It will help to form a good integration of worship. Test Results with using the Smart-PLS analysis tool in full and the form of the modelling graph looks as follows:

## CHART 4: PARTIAL LEAST SQUARE ESTIMATION RESULTS
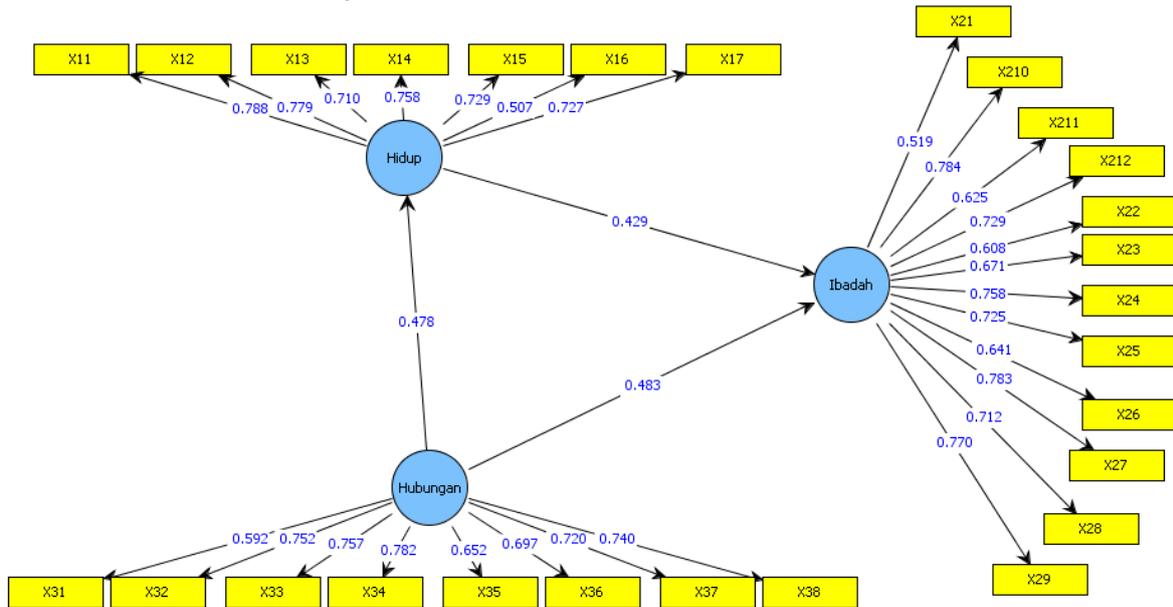
CHART 5: PARTIAL LEAST SQUARE BOOTSTRAPPING RESULTS
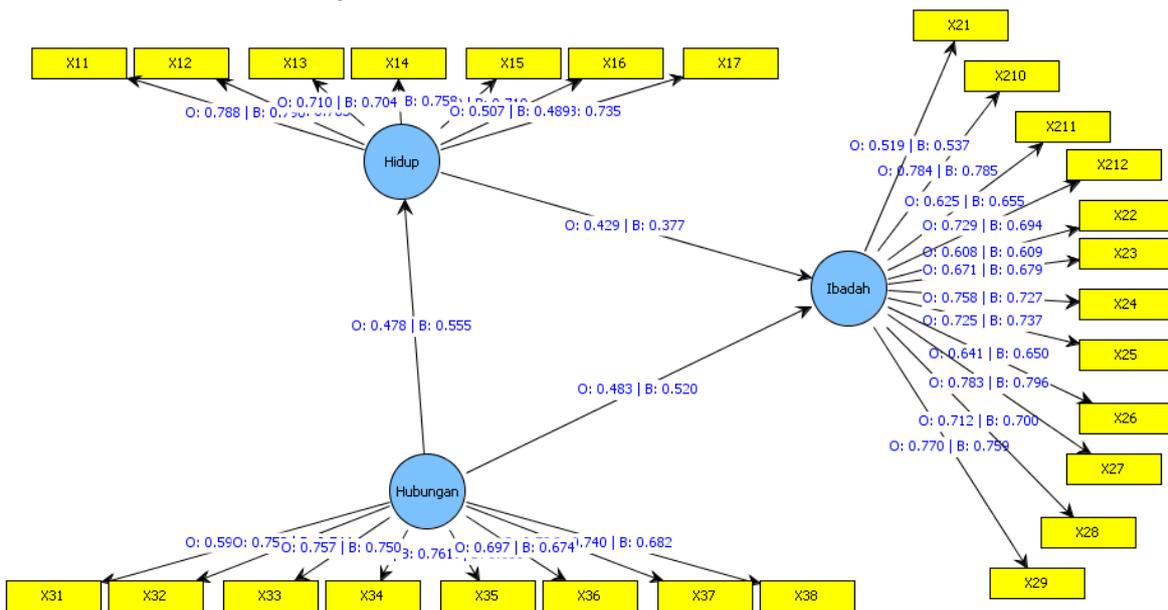
Based on the results of modelling analysis on the variables of integration of life, integration of worship, and integration of relationships, it can be interpreted that good relationship integration will initially be a driving factor for increasing integration of life. It will help form good worship integration. In other words, the independent variable that appears as a variable that affects other variables is Relationship Integration. Still, to see the effect of relationship integration on worship integration, the dependent variable will have a more excellent coefficient value if there is no life integration variable as an intervening variable.

So the variable that becomes the intervening variable becomes the correlation of the integration of relationships will affect the integration of worship when there is a life integration variable. So that organisational culture (how humans communicate and

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interact) will continuously affect one's worship when its integration has been well-formed.

V Conclusion

Based on the results of the modelling analysis on the variables of integration of life, integration of worship, and integration of relationships, it can be concluded that good relationship integration can increase life integration and help form good worship integration. Relationship integration will affect worship integration when there is a life integration variable so that organisational culture will continuously affect one's worship when the integration has been well-formed.

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