

The Influence Of Communication, Confidence And Appearance On Service User Satisfaction At The Bangkalan Tax Service Office

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ABSTRACT

This study examines the influence between communication, confidence and appearance on service user satisfaction at the Bangkalan Tax Service Office. The population of this study were all taxpayers registered at KPP Pratama Bangkalan, totaling 86,815 taxpayers. The sampling technique is because the population is known, a cross-sectional sample is used, based on the sampling technique the researcher decides to take 96 respondents to be studied. The results showed that simultaneously the variables of communication, confidence and appearance had an effect on service user satisfaction at the Bangkalan Tax Service Office, while partially the variables of communication, confidence and appearance had a significant effect on service user satisfaction at the Bangkalan Tax Service Office

Keywords: communication, confidence and appearance, service user satisfaction

1. INTRODUCTION

One of the benchmarks for measuring the effectiveness of governance is the level of service provided to the community. To meet the enormous challenges and demands of society, government agencies that provide public services must also adjust and reorganize their service delivery models. This is especially in the context of achieving good governance, where accountability is one of the guidelines that must be promoted in governance, ensuring that public services are transparent, open to the public, and accountable to all stakeholders is an urgent need that cannot be delayed. The government issued Law No. 23 of 2014 as a regulation to improve the previous law, Law No. 32 of 2004. The law contains regulations that encourage the development of higher quality public services for the community. At its core, government is a public service. Government exists to serve society, not just itself, and to provide an environment that allows everyone in society to express their strengths and creativity. To serve the demands of society in the life of the state through institutions established in accordance with their various duties, the public bureaucracy or government officials are required to provide public services. The government works to improve the welfare of the community because it is its duty.

Taxes are the main source of state revenue and are used to pay for most public expenditures, including development expenditures, taxes play an important role in the functioning of the state. Therefore, DGT continues to make improvements in various areas, including organization, human resources, information

technology and database, business processes, and tax regulations, in order to achieve optimal performance. Thus, increasing the capacity and capability of human resources to achieve peak performance is one of the objectives that drive the implementation of Volume III Tax Reform. This shows how important human resources are, and how their demands must be taken into account. Every organization places great emphasis on the performance of its workers because the best employees are the real representation of that organization. As a result, the work is of high quality. The work of employees plays an important role in the ongoing efforts to achieve the goals of the agency. An organization needs to make efforts to meet the demands of its employees if it wants to get well-performing workers. For individuals who control the service industry in particular. The pleasure of service users, especially taxpayers at KPP Pratama Bangkalan, will have the greatest influence on the performance of service users.

Several factors can influence how satisfied a service consumer is. One of them is communication. Organizational communication, which is the communication that takes place between staff members or service officers and the public or service consumers, is critical to the effectiveness of any service. Here, communication is used to provide information to service consumers. Employee communication also affects the quality of service provided and the happiness of the community. According to Arenawati's research, "communication skills have a positive and significant effect on community satisfaction".

Employee self-confidence is another element that can affect service user happiness besides communication. Employees have a responsibility to serve the community, which demands more than just effective communication. In addition, human resources (HR) play an important role in providing services to local residents. Employee confidence is the HR discussed here. The ability to read the circumstances and difficulties that arise in the workplace, being able to respond appropriately, and making excellent modifications in their environment are characteristics of employees who have strong confidence and work competence.

In addition to communication and confidence, appearance also has an impact on the happiness of service customers. The moral standards of the agency must be appropriate to concentrate on service delivery. To ensure there is no disparity in behavior or appearance when providing services, it is imperative to set criteria for everyone in the service department. When delivering services, appearance serves as the light that illuminates every interaction between the service recipient and the frontline of the organization or business. When providing services, appearance is an important factor to ensure that services are always within the standards set by the responsible body.

A work unit of the Directorate General of Taxes (DGT) that provides services in the field of taxation is where this case study was conducted. The location is "Tax Service Office (KPP) Pratama Bangkalan". Similar to other offices, one of the main responsibilities of KPP Pratama Bangkalan is to improve employee performance. This is especially important in order to provide the best service to taxpayers so that they are satisfied using KPP Pratama Bangkalan services. However, in practice, achieving this goal is not always easy. This study aims to determine whether communication, confidence, and attractiveness have a major effect on service user satisfaction at the Directorate General of Taxes based on the description above.

Based on the background description above, the researcher is interested in conducting research with the title "The Effect of Communication, Self-Confidence and Appearance on Service User Satisfaction at the Bangkalan Tax Service Office".

2. LITERATUR REVIEW

Services

The Big Indonesian Dictionary (KBBI) defines service as an effort to help provide (take care of) what others need. According to the results mentioned above, service is an activity related to the relationship between a person and another person to satisfy their wants and desires. The qualities of service quality, such as intangibility, variability, perishability, and simultaneous production and consumption of services (i.e., inseparability), make it an abstract notion and challenging to understand (Tjiptono, 2014).

This does not exclude the measurement of service quality. Service quality according to Tjiptono (2014) is the anticipated level of excellence and control over that level of perfection to satisfy customer needs. Service

quality is perceived as good or satisfying if it meets expectations or is received as expected. Therefore, the ability of a service provider to regularly satisfy the expectations of its customers determines whether its service quality is excellent or not. In general, efforts to satisfy customer desires and aspirations, as well as the accuracy of their delivery to balance consumer expectations, are at the core of the definition of service quality. As stated by Tjiptono (2014). According to Nurrianto (2010) there are 6 main dimensions as determinants of excellent service, namely: Ability, Attitude, Appearance, Attention, Action, Accountability

Service Usage Satisfaction

A person's feeling of happiness or dissatisfaction is based on a comparison between the reality he experiences and the expectations he has (Priansa, 2017). The Latin words "satis" (good enough, adequate) and "facio" (to do something adequate) are the origin of the term satisfaction (Tjiptono and Chandra, 2011). According to Mitior and Susena (2014), someone who expresses satisfaction will compare the work results of the product or service obtained with what was anticipated.

Tjiptono (2014) states that "customer satisfaction is an aftermarket evaluation where the alternatives chosen are at least the same or exceed customer expectations, while dissatisfaction arises if the results obtained do not meet customer expectations", Definition of customer satisfaction according to Yuniarti (2015) that "consumer satisfaction is the overall attitude shown by consumers of goods and services after they have obtained and used them". According to Yuniarti (2015), there are five factors to consider in assessing satisfaction, including:

1. Product quality, namely consumers will be satisfied if the results of their evaluation show that the products they use are of high quality.
2. Service quality, namely consumers will feel satisfied if they get good service or in accordance with expectations.
3. Emotional, that is, consumers feel satisfied when people praise them for using expensive brands.
4. Price, namely products that have the same quality, but set a relatively low price will provide higher value.
5. Cost, namely consumers who do not need to pay additional costs or do not need to waste time to get a product or service tend to be satisfied with the product or service.

Communication

The word communication comes from the Latin words *communicatio* and *communis*, which both mean the same thing or the same understanding. Because communicants and communicators have comparable meanings, communication can occur and both parties can understand each other, so the similarity of meaning in the communication process is very important. Communication, in a broad sense, is the transfer of knowledge and understanding from one person to another. According to Effendy (2002: 60), communication is the act of delivering messages to others, either directly or indirectly through face-to-face contact, in the form of ideas, facts, requests, hopes, and feelings expressed through meaningful symbols.

According to Cangara (1998: 32), "interpersonal communication is a communication process that takes place between two or more people face to face where the sender can convey the message directly and the recipient of the message can receive and respond directly. This interpersonal communication can be done in verbal or non-verbal form with the aim of achieving common meaning. So that in interpersonal communication the possibility of feedback is very large, because the recipient of the message can immediately respond by submitting feedback and between the communicant and the communicator there can be interactions that affect one another "

"In order for the company's goals to be maximally achieved, every employee must be equipped with interpersonal communication skills so as to produce quality interpersonal communication. Quality is the aspects that make the person met the right choice" (Devito, 1997: 247). According to Dharmesta (1997: 138) "quality is a general consideration related to a product or service in general and it is recognized that the quality of this service determines consumer satisfaction. Quality itself includes consumer or customer assessments of the core of service, service providers or the entire company or service organization "

Self-Confidence

Self-confidence is an attitude of belief in one's own abilities, strengths, and self-assessment. The definition of self-confidence according to Hakim (2002: 6) "is a person's belief in all aspects of strength and this belief makes him feel able to achieve various goals in his life", Adler in Rahmad (1991: 3) states that "the most important human need is the need for self-confidence and a sense of superiority. Self-confidence can also be

interpreted as a belief in oneself that everyone has in life and how that person views himself as a whole with reference to his self-concept". According to Lie (2004: 4) self-confidence is "confident in his ability to complete a job and problem", while according to Suryana (2008: 39) "self-confidence is the attitude and confidence to start, perform and complete his tasks". A person's belief in their own talents and abilities to achieve life goals, overcome difficulties, and work can be summarized from several criteria given above.

Appearance

Public agency employees are judged on their outward appearance as well as their personal style. In order to be a "magnet" for the creation of lasting relationships, professional employees of public organizations must be able to present themselves attractively both physically and non-physically.. According to Hayat (2017: 50) "Every government agency that implements good and quality public services is influenced by the basic concepts built by bureaucratic reform towards a professional management order and system. Professional performance by maximizing the potential of competent and competitive human resources. Has positive implications for the quality of performance. The quality of performance with the capabilities and soft skills possessed by each apparatus, has a comprehensive effect on the quality of services provided." In contrast, Article 2 of Law Number 25 of 2009 concerning Public Services states that public services are intended to provide legal clarity in the interaction between the public and public service providers. Legal clarity around the rights and obligations of the community in using public services. The public is entitled to quality, fast, simple, affordable, and quality services.

3. RESEARCH METHOD

In this study, researchers used a quantitative approach. The data source used is primary data, in the form of a questionnaire distributed to taxpayers registered at KPP Pratama Bangkalan. The population in this study, namely, all taxpayers registered at KPP Pratama Bangkalan until 2023. The sampling technique used is a cross sectional sample, based on the sampling technique, 96 samples were obtained from taxpayer respondents registered at KPP Pratama Bangkalan.

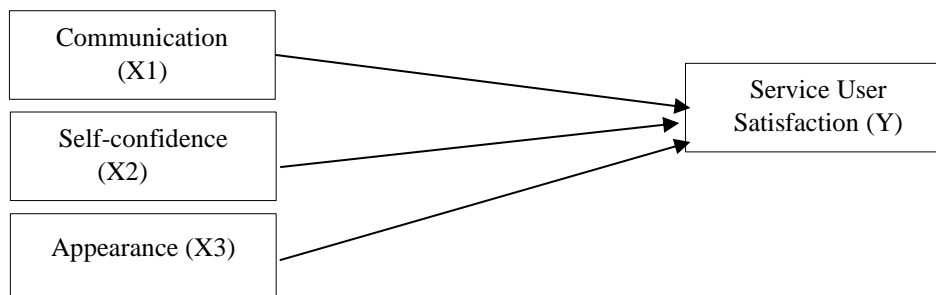


Image 1
Conceptual Framework

Pengembangan Hipotesis

1. H1 : Communication, confidence, and appearance simultaneously affect service user satisfaction at KPP Pratama Bangkalan..
2. H2 : Communication, confidence, and appearance partially affect service user satisfaction at KPP Pratama Bangkalan..

4. RESULTS AND ANALYSIS

a. Validity Test

Table 1
Validity Test

Variabel	Indikator	r hitung	r tabel	Keterangan
Communication (KOM)	KOM.1	0,631	0,1966	Valid
	KOM.2	0,819	0,1966	Valid

	KOM.3	0,761	0,1966	Valid
	KOM.4	0,784	0,1966	Valid
	KOM.5	0,840	0,1966	Valid
	KOM.6	0,854	0,1966	Valid
	KOM.7	0,677	0,1966	Valid
Self-confidence (KD)	KD.1	0,821	0,1966	Valid
	KD.2	0,585	0,1966	Valid
	KD.3	0,846	0,1966	Valid
	KD.4	0,888	0,1966	Valid
	KD.5	0,933	0,1966	Valid
	KD.6	0,887	0,1966	Valid
Appearance (PK)	PE.1	0,928	0,1966	Valid
	PE.2	0,906	0,1966	Valid
	PE.3	0,910	0,1966	Valid
	PE.4	0,896	0,1966	Valid
	PE.5	0,905	0,1966	Valid
	PE.6	0,914	0,1966	Valid
Service User Satisfaction (KPL)	KPL.1	0,866	0,1966	Valid
	KPL.2	0,759	0,1966	Valid
	KPL.3	0,793	0,1966	Valid
	KPL.4	0,672	0,1966	Valid
	KPL.5	0,890	0,1966	Valid
	KPL.6	0,826	0,1966	Valid
	KPL.7	0,835	0,1966	Valid
	KPL.8	0,835	0,1966	Valid
	KPL.9	0,813	0,1966	Valid

Source: Primary Data 2023

Based on table 5.2, to calculate the r table, you can use the $n - 2$ formula. The number of questionnaires processed in this study amounted to 100 (n). Then it can be calculated $100 - 2 = 98$, the value of r table with a degree of 98 is 0.1966. All questions in this study are declared valid, because they have a value of r count > 0.1966.

b. Reliability Test

Table 2
Reliability Test

Variabel	Cronbach's Alpha	Kriteria	Keterangan
Communication	0,879	0,60	Reliabel
Self-confidence	0,910	0,60	Reliabel
Appearance	0,958	0,60	Reliabel
Service User Satisfaction	0,931	0,60	Reliabel

Source: Primary Data 2023

"The reliability test is used to determine the consistency of measuring instruments in measuring the same object" (Ghozali, 2016). Reliability can be concluded to what extent a measurement gives relatively the same results, if tested again on the same object or arguably has consistency over time. To measure the reliability of a research questionnaire, you must use Cronbach alpha. If a questionnaire has a Cronbach alpha value > 0.60 then the questionnaire can be said to be reliable. Based on table 2, it can be seen that all variables in this study Communication (KOM), Self-Confidence (KD), Appearance (PE), and Service User Satisfaction (KPL) are declared reliable because they have a Cronbach alpha value > 0.60 .

Normality test

The normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. In this study, to determine the normality of the data, a graphical approach was used to analyze. The graphical approach intended here is the normal P-P plot of regression standardized residual, where the data distribution must follow the diagonal line.

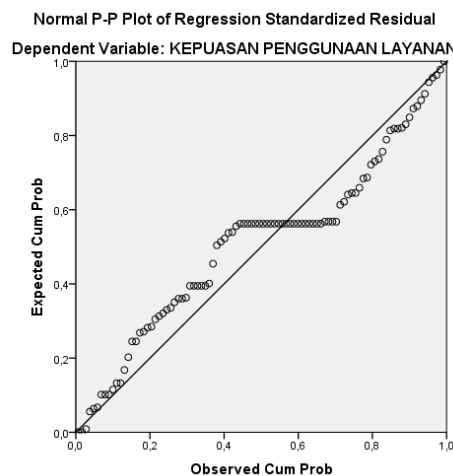


Image 2
Normality Test Chart

Source: Data Processing Results, 2023

Based on the test results in Figure 2, it can be seen that the distribution of existing data has followed the diagonal line between 0 and the intersection of the X and Y axes. So it can be concluded that the data used in this study is declared normal and has met the requirements in the normality test.

Multicollinearity Test

Table 3
Multicollinearity Test
Coefficients^a

	Model	Collinearity Statistics		Keterangan
		Tolerance	VIF	
1	(Constant)			
	KOM	,649	1,540	Free of Multicollinearity
	KD	,521	1,919	Free of Multicollinearity
	PE	,601	1,665	Free of Multicollinearity

a. *Dependent Variable: KPL (Y)*

Sources : Output SPSS 20

Based on table 3 , it can be seen that the VIF value of each independent variable (communication, confidence, and appearance) used in this study is < 10 , while the tolerance value of each variable is > 0.10 . So it can be stated that all independent variables used in this study have met the provisions or requirements in the multicollinearity test, so it is said to be free from multicollinearity.

Heteroscedasticity Test

Ghozali (2016), the heteroscedasticity test aims to find out in the regression model there is an inequality of variables from an observation residual. Variables are said to be absent of heteroscedasticity, if the existing points spread randomly and there is no certain shape and spread below or above 0 on the Y axis.

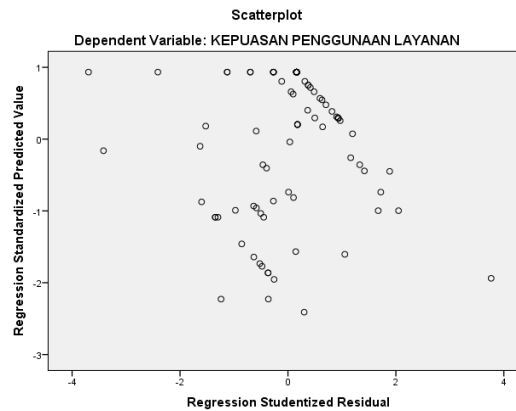


Image 3

Heteroscedasticity Test

Source: Data Processing Results, 2023

Based on Figure 3, it can be seen that the points in the image are randomly scattered and do not form a certain pattern. So it can be concluded in this regression model, there is no heteroscedasticity.

Multiple Linear Regression Analysis

Multiple regression analysis is performed by determining a mathematical model that reflects the causal relationship between the dependent variable and the independent variable. This model is needed to predict changes in the dependent variable caused by changes in the independent variable. To determine the relationship and influence between the independent variable and the dependent variable, multiple regression analysis techniques are used. The results of the multiple linear regression analysis test are attached in table 4.

Table 4
Multiple Linear Regression Analysis
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,977	3,241		2,153	,034
1 Communication	,254	,076	,277	3,339	,001
Self-confidence	,360	,147	,226	2,438	,017
Appearance	,599	,126	,411	4,769	,000

a. Dependent Variable: KPL

Source: Data Processing Results, 2023

Based on table 5.6, the multiple linear regression equation using Sig. 5% is:

$$P = 6.977 + 0.254 \text{ KOM} + 0.360 \text{ KD} + 0.599 \text{ PE} + e$$

From the multiple linear regression equation, it can be concluded:

1. Constant value constant

The constant constant value (α) is 6.977, meaning that if all independent variables (KOM, KD, PE = 0) then the Service Usage Satisfaction (KPL) is 6.977.

2. Communication (KOM)

The coefficient value of the communication variable is 0.254. The positive sign explains that the communication variable has a unidirectional (positive) relationship with the Service Usage Satisfaction (OVC) variable. So it can be interpreted that every increase in communication, the Service Usage Satisfaction (OVC) will increase. Assuming other independent variables are constant.

3. Self-Confidence

The coefficient value of the Self-Confidence variable (KD) is 0.360. The positive sign explains that the self-confidence variable has a unidirectional (positive) relationship with the Service Usage Satisfaction (OVC) variable. So it can be interpreted that every increase in self-confidence, the Service Usage Satisfaction (OVC) will increase. Assuming other independent variables are constant.

4. Appearance

The coefficient value of the appearance variable is 0.958. The positive sign explains that the appearance variable has a unidirectional (positive) relationship with the Service Usage Satisfaction (OVC) variable. So it can be interpreted that every increase in appearance, the Service Usage Satisfaction (OVC) will increase. Assuming other independent variables are constant.

Simultaneous test (F test)

This simultaneous test is used to test the significance of the effect of the dimensions of the independent variables simultaneously on the dependent variable. According to Ghazali (2016), "The goodness of fit test is carried out to determine the significant effect of the independent variable with the dependent variable simultaneously". The criteria for hypothesis research in this t test can be explained as follows:

Hypothesis testing based on Significance:

1. If the significance value is > 0.05 , then H_0 is accepted H_1 is rejected
2. If the significance value is < 0.05 , then H_0 is rejected. H_1 is accepted.

Table 5
F Test Results
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	736,241	3	245,414	44,041	,000 ^b
	Residual	512,665	92	5,572		
	Total	1248,906	95			

a. Predictors: ((Constant) KOM, DK, PE)

b. Dependent Variable: KPL

Source: Data Processing Results, 2023

Based on table 5. it can be seen that the F value is 44.041 with a Sig level. $0,000 < 0,05$. So it can be concluded that the fourth hypothesis which states that the variables of communication, confidence, and appearance simultaneously affect service user satisfaction is accepted.

Hypothesis Test (t Test)

Table 6
Hypothesis Test (t Test)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,977	3,241		2,153	,034
	Communication	,254	,076	,277	3,339	,001
	Self-confidence	,360	,147	,226	2,438	,017
	Appearance	,599	,126	,411	4,769	,000

a. Dependent Variable: KPL

Source: Data Processing Results, 2023

Based on table 6, it is explained about how much influence the independent variable has on the dependent variable. Then the hypothesis results can be described as follows:

1. Hypothesis testing Communication (KOM) on Service User Satisfaction (KPL). Sig value. t test for the Communication (KOM) variable is 0.001 or <0.05 . So it can be concluded that the first hypothesis which states that Communication has a partial effect on Service User Satisfaction is accepted.
2. Hypothesis testing Self-Confidence (KD) on Service User Satisfaction. Sig value. t test for the Self-Confidence (KD) variable is 0.017 or <0.05 . So it can be concluded that the second hypothesis which states that Self-Confidence has a partial effect on Service User Satisfaction is accepted.
3. Hypothesis testing Appearance (PE) on Service User Satisfaction. Sig value. t test for the Job Training (PK) variable is 0.000 or <0.05 . So it can be concluded that the third hypothesis which states that job appearance has a partial effect on Service User Satisfaction is accepted.

DISCUSSION

a. Simultaneous influence

Based on the explanation related to the results of the F test to determine the results of the simultaneous influence described in table 5 above, it can be seen that the calculated F value is 44.041 with a Sig level. 0,000 $< 0,05$. So it can be concluded that the fourth hypothesis which states that the variables of communication, confidence, and appearance simultaneously affect service user satisfaction can be accepted.

Partial Effect

a. The effect of communication on service user satisfaction

Based on the results of statistical tests, it can be seen that communication has an effect on service user satisfaction. This can be seen in table 5.7 which shows that the calculation of t count is 3.339, with a significance level of 0.001. With a significance level <0.05 , it can be concluded that the first hypothesis which states that communication has a partial effect on service user satisfaction is accepted.

Several factors can affect how satisfied a service consumer is. One of them is communication. Organizational communication, i.e. communication that occurs between staff members or service officers and the public or service consumers, is critical to the effectiveness of any service. Here, communication is used to provide information to service consumers. Employee communication also affects the quality of service provided and the happiness of the community. According to Arenawati's research, "communication skills have a positive and significant effect on community satisfaction".

Providing the best service to taxpayers is one of the functions of the commitment of tax officials, including KPP Pratama Bangkalan. The services provided start from online and offline-based services or face-to-face. Communication is very important to support the service function. Based on the results of distributing questionnaires that have been conducted to 96 respondents, it is found that the majority of respondents agree that the communication received from KPP Pratama Bangkalan officers or employees in supporting the needs of tax obligations has been well received.

The results of other research related to communication have also been conducted by Wulandari (2017), the result of his research is that communication can affect public satisfaction.

b. The effect of confidence on service user satisfaction

Based on the results of statistical tests, it can be seen that self-confidence has an effect on service user satisfaction. This can be seen in table 5.7 which shows that the calculation of t count is 2.438, with a significance level of 0.017. With a significance level <0.05 , it can be concluded that the second hypothesis which states that self-confidence has a partial effect on service user satisfaction can be accepted.

The self-confidence of KPP Pratama Bangkalan employees is another element that can affect the happiness of tax service users besides communication. KPP Pratama Bangkalan employees have the responsibility to serve taxpayers, which requires more than just effective communication. In addition, human resources (HR) play an important role in providing services to taxpayers who are primarily registered at KPP Pratama Bangkalan. Employee confidence is the HR discussed here. The ability to read the circumstances and difficulties that arise in the workplace, being able to respond appropriately, and making excellent modifications in their environment are characteristics of employees who have strong self-confidence and work competence.

Providing services with confidence to taxpayers, will further increase the satisfaction of these taxpayers. Because employees strive to provide good and detailed explanations, thereby reducing the doubts of taxpayers if they ask for help to be served in completing their tax obligations. Based on the results of distributing questionnaires that have been conducted to 96 respondents, it is found that the majority of respondents agree that the confidence of the tax employees of the KPP Pratama Bangkalan in providing services to taxpayers has been well received, so that this has an impact on the service satisfaction of taxpayers..

c. The effect of appearance on service user satisfaction.

Based on the results of statistical tests, it can be seen that appearance has an effect on employee professionalism. This can be seen in table 5.7 which shows that the calculation of t count is 8.065, with a significance level of 0.000. With a significance level <0.05 , it can be concluded that the third hypothesis which states that appearance has a partial effect on service user satisfaction is accepted.

In addition to communication and confidence, appearance also has an impact on service customer happiness. The agency's moral standards must be appropriate to concentrate on service delivery. To ensure there is no difference in behavior or appearance when providing services, it is imperative to set criteria for everyone in the service department. When delivering services, appearance serves as the light that illuminates every interaction between the service recipient and the frontline of the organization or business. When providing services, appearance is an important factor to ensure that services are always within the standards set by the responsible body.

Appearance is also alleged to be one of the factors that can affect service user satisfaction in taxpayers, especially those registered at KPP Pratama Bangkalan. One example is employees who look neat by using the specified work uniform, and smell good, then taxpayers who are served, especially those who meet directly or face to face, will feel satisfied. Because these employees will look more professional for taxpayers.

The results of other studies related to appearance have also been conducted by Jafar (2018), his research entitled "The Effect of Ethics and Appearance of Hotel Employees on Improving Service Quality at Four Point By Sheraton Makassar Hotel", "According to the findings of the study, the quality of service of the Four Point by Sheraton Makassar hotel is significantly influenced by the ethics and appearance of its staff. Therefore, why appearance is also one of the important things in supporting services, so that it will have an impact on taxpayer satisfaction.

5. CONCLUSION

Based on the data analysis and discussion that has been carried out in the previous chapter, the results of this study can be concluded as follows:

a. Kesimpulan

1. The results of testing the first hypothesis prove that based on the explanation related to the results of the F test to determine the results of the simultaneous influence that has been explained in table 5 in the previous chapter, it can be seen that the calculated F value is 44.041, then with a Sig level. $0.000 < 0.05$, it can be concluded that the fourth hypothesis which states that the variables of communication, confidence and appearance simultaneously affect service user satisfaction is accepted.
2. The results of testing the second hypothesis prove that communication has a significant effect on service user satisfaction by taxpayers registered at KPP Pratama Bangkalan. This is evidenced by the value of communication which shows that the calculation of t count is 3.339. with a significance level of 0.001. With a significance level <0.05 so that H_0 is rejected and H_1 is accepted.
3. The results of testing the second hypothesis prove that self-confidence has a significant effect on service user satisfaction by taxpayers registered at KPP Pratama Bangkalan. This is evidenced by the value of the self-confidence variable which shows that the calculation of t count is 2.438. with a significance level of 0.017. With a significance level <0.05 so that H_0 is rejected and H_1 is accepted.
4. The results of testing the second hypothesis prove that appearance has a significant effect on service user satisfaction by taxpayers registered at KPP Pratama Bangkalan. This is evidenced by the appearance value which shows that the calculation of t count is 4.769. with a significance level of 0.000. With a significance level <0.05 so that H_0 is rejected and H_1 is accepted.

b. Suggestion

Based on the conclusions stated above, the researcher will submit suggestions that can be responded to to be considered as input, especially for the relevant agencies, namely KPP Pratama Bangkalan, as well as for further researchers who will conduct related research, as follows:

1. The existence of the effect of communication on service user satisfaction is expected that the relevant agencies, namely KPP Pratama Bangkalan, can improve good communication skills for their employees, perhaps by providing training or workshops related to the field of service delivery.
2. The existence of the influence of self-confidence on service user satisfaction is expected to the relevant agencies, namely KPP Pratama Bangkalan, it is hoped that employees will be given training or workshops related to the field of service delivery, especially how to build self-confidence when dealing with customers, whose context this time is taxpayers.
3. The existence of the effect of appearance on service user satisfaction is expected to the relevant agencies, namely KPP Pratama Bangkalan, to make a neat appearance, uniform according to schedule, and smell good as a standard appearance for employees, especially in the service section. Because in this study the appearance actually affects the satisfaction of taxpayers as service users at KPP Pratama Bangkalan.
4. For further researchers

Suggestions that the author gives for further writers:

- a. Further research is expected to take the place of case studies in government agencies other than KPP Pratama Bangkalan or private companies so that it can be known how the results compare with this research which took a case study at the KPP Pratama Bangkalan government agency.
- b. It is hoped that future researchers will add other factors that can increase service user satisfaction, for example, such as the availability of adequate facilities, professionalism and so on.

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