

The Influence of Reputation, Professionalism, and Service Quality on Client Satisfaction in Using Tax Consulting Services

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Abstract

This study aims to examine the influence of reputation, professionalism, and service quality on client satisfaction in using tax consulting services. The research was conducted with a sample of 90 corporate taxpayers registered at tax consultant offices in Denpasar City. Quantitative methods were applied with data collected through questionnaires. The analysis involved validity and reliability tests, classical assumption tests, and multiple linear regression. The results indicate that reputation positively and significantly affects client satisfaction, implying that a better reputation enhances client satisfaction. Similarly, professionalism shows a positive and significant impact, suggesting that higher levels of professional conduct by tax consultants increase client satisfaction. Furthermore, service quality also significantly influences satisfaction, highlighting the importance of timely, accurate, and responsive services. Simultaneous testing confirms that reputation, professionalism, and service quality collectively contribute significantly to client satisfaction. These findings underscore the critical role of maintaining a strong reputation, upholding professional ethics, and delivering high-quality services to foster client trust and satisfaction. Tax consultants are recommended to continuously improve service speed, maintain confidentiality, and align their services with client expectations to sustain satisfaction and loyalty. This study contributes to understanding factors that drive client satisfaction in tax consulting, providing valuable insights for practitioners and policymakers aiming to optimize tax consulting service quality in Indonesia's evolving tax environment.

1. Introduction

National development is a comprehensive process aimed at improving the entire system of state administration to achieve national goals. It involves a series of sustainable efforts encompassing political, economic, socio-cultural, and security aspects in a planned, directed, and continuous manner. The objective is to enhance national capabilities to realize a just and prosperous society. In this process, the community serves as the primary actor, while the government plays an essential role in guiding and supporting the community through mutually complementary relationships to achieve national development goals.

Taxes play a crucial role in national development, serving not only as a legal obligation but also as a form of civic responsibility to support sustainable development (Hidayat et al., 2021). Optimizing tax revenue is a government priority since it provides vital funding for equitable and

sustainable infrastructure development. For instance, in 2023, state revenues reached IDR 2,774.3 trillion (112.6% of the State Budget), with tax revenue accounting for IDR 2,155.4 trillion, surpassing the target by 6.6% (Minister of Finance, 2024).

Tax collection reflects taxpayers' compliance with their obligations, contributing to national financing and development. Indonesia's tax system has evolved from an official assessment system to a self-assessment system, which has been in effect since January 1, 1984, based on Law Number 6 of 1983, and recently updated by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (Hapsari et al., 2022). This self-assessment system empowers taxpayers to calculate, report, and pay taxes according to regulations, aiming to enhance the professionalism of tax authorities and improve voluntary compliance (Rizki, 2018). Despite this, taxpayer compliance remains a challenge due to increasingly

complex and detailed tax regulations, which complicate taxpayers' fulfillment of their obligations.

Taxpayer knowledge about taxation is typically acquired from tax officials, online sources, training, and tax consultants. The complexity of tax management often causes confusion or difficulties for taxpayers in meeting their obligations (Tampubolon, 2023). One effective strategy to overcome these challenges is to use tax consultant services. Tax consultants are professionals specializing in taxation who assist individual and corporate taxpayers in managing tax-related matters. They also play a vital role in supporting the Directorate General of Taxes by educating taxpayers and fostering trust in tax administration, especially amidst public skepticism about tax officials and the self-assessment system (Katuuk et al., 2017).

Given the frequent changes in tax regulations, taxpayers often find it difficult to understand current rules and comply accordingly. Research by Ponengo and Agustina (2022) indicates that positive perceptions of tax consultants increase taxpayers' interest in using their services. Similarly, Listiyani and Febrianti (2021) found that taxpayer perceptions positively influence their willingness to engage tax consultants.

Tax consultants carry a moral responsibility to assist taxpayers in resolving issues related to tax regulations. The tax consultant code of ethics, established by the Indonesian Tax Consultant Association (IKPI), is intended to ensure ethical conduct and strengthen public confidence in tax consultant services.

2. Literature Review

2.1 Expectancy Disconfirmation Theory (EDT)

Customer satisfaction theory is often explained through Expectancy Disconfirmation Theory (EDT), which posits that satisfaction arises when customers compare actual service performance with their initial expectations (Oliver, 1980; Mohd-Any et al., 2019). This

framework is particularly relevant for tax consulting services, where clients hold specific expectations regarding service quality, professionalism, and the consultant's reputation. Positive disconfirmation occurs when service performance exceeds expectations, resulting in higher satisfaction levels (Bedua-Taylor et al., 2022). Understanding this theory helps explain how clients evaluate their experiences with tax consultants.

Moreover, service quality, often assessed using the SERVQUAL model's five dimensions, has been shown to positively correlate with customer satisfaction (Woldmichael, 2024). Professionalism encompasses both expertise and adherence to ethical standards, which clients expect from tax consultants. A strong reputation, built through consistent service delivery and positive client feedback, also increases client trust and raises expectations.

2.2 Client Satisfaction

Client satisfaction is defined as the degree to which clients' needs, expectations, and desires are met by service providers or products, influencing client loyalty and repeat business (Band, 1991). Kotler and Keller (2016) describe satisfaction as a consumer's evaluation of product or service performance relative to their expectations. A performance that falls short leads to dissatisfaction, a match leads to satisfaction, and exceeding expectations results in high satisfaction. Similarly, Liviana (2018) views client satisfaction as an evaluative judgment formed by comparing expectations with the actual performance received. Based on these perspectives, client satisfaction can be understood as clients' assessment of how well services meet their expectations.

2.3 Quality

According to Kotler and Keller (2003, as cited in Ikhsan Arfan, 2022), quality is defined as the totality of features and characteristics of a service or product that satisfies customer needs. Tjiptono (2001) adds that quality is the relationship among people, products, and the

environment in fulfilling expectations. The challenge for service providers is to consistently align service quality with client expectations. Juliantari et al. (2021) emphasize that high-quality service increases taxpayer satisfaction and compliance. Putra and Yuda (2023) further highlight that service quality must meet established standards and be delivered continuously to maintain client satisfaction. Thus, service quality can be summarized as the capacity of services to satisfy client expectations consistently.

2.4 Professionalism

Professionalism is characterized by the behaviors, methods, and qualities that define a professional (Oerip & Utomo, 2000). It involves adherence to standards and ethics specific to one's profession. The Indonesian dictionary defines professionalism as the attributes and actions that signify a professional (A.S. Hornby, 2005). Sedarmayanti (2016) states that professionalism includes specialized expertise gained through education and training, performed as a livelihood. Professionals strive for continuous self-improvement to meet and uphold standards.

In tax consulting, professionalism manifests through expertise and ethical conduct, assuring clients of competent and fair service. This aligns with Fairness Theory, which suggests that customer satisfaction depends on perceived fairness between service received and effort or cost (Boakye et al., 2021; Hidayat & Putra, 2022). Ethical behavior builds trust, further enhancing client satisfaction (Harianto & Ellyawati, 2023; Hidayat, 2023). Therefore, professionalism entails both technical competence and ethical responsibility, encouraging ongoing development.

2.5 Reputation

Reputation is defined as stakeholders' collective perception of a company's behavior over time (Helm et al., 2010). According to Folley and Kendrick (in Aritona & Lestari, 2019), reputation significantly influences customer decision-making. Positive feedback

enhances a company's competitive advantage. Buddy et al. (2019) describe reputation as the overall belief in a company's reliability and excellence, encompassing brand and company image, service quality, and customer satisfaction. Suyono et al. (2023) found that promotional efforts, which often improve consultants' reputations, positively affect customer satisfaction. However, Nguyen-Trang et al. (2017) warn that when service quality does not meet the reputation, dissatisfaction can result, underscoring the fragile balance between reputation and service delivery. Therefore, maintaining high service quality is crucial for tax consultants seeking to enhance their reputation and client satisfaction.

3. Research Methods

This study employs a **quantitative research method**. According to Sugiyono (2016), quantitative research is based on a positivist paradigm, where data are expressed in numerical form and analyzed using statistical techniques to test hypotheses and draw conclusions related to the research problem. Data sources in this study consist of **primary** and **secondary data**. Primary data were collected directly through questionnaires distributed to respondents. Secondary data were obtained indirectly from relevant literature, including research journals and books that support the theoretical framework (Sugiyono, 2016).

The sampling procedure in this study consists of two stages. First, **random sampling** was used to select Tax Consultant Offices as the primary units of analysis. Next, to determine the sample size of Corporate Taxpayers registered at these offices, the **Hair et al. (2021) formula** was applied. This formula recommends a minimum sample size of 5 to 10 times the number of indicator variables when the population size is unknown.

The formula used is:

$$N=5 \times 18=90$$

Thus, a minimum sample size of 90 Corporate Taxpayers was targeted. The sampling techniques applied are simple random sampling and purposive sampling. According to Firmansyah et al. (2022), purposive sampling involves selecting samples based on specific criteria and the researcher's judgment. In this study, the purposive sampling criteria require respondents to have used the services of the Tax Consultant for at least two years.

4. Results and Discussion

4.1 Respondent Characteristics

In this study, the characteristics of respondents used are age, gender, and position. The characteristics of respondents collected through questionnaire collection are as follows.

a. Respondent Characteristics Age

Table 4.1

Respondent Characteristics Age

No	Age Group	Amount	Percentage
1	21 – 30 years	31	34,4
2	31 – 40 years	42	46,7
3	41 – 50 years	17	18,9
Total		90	100

Source: Processed Primary Data

The results of the characteristics of respondents based on age in Table 4.2, illustrate that the most respondents were in the age range of 31-40 years, 42 people or 46.7%, while the fewest respondents were in the age range of 41-50 years, 17 people or 18.9%.

b. Respondent Characteristics Gender

Table 4.2

Respondent Characteristics Gender

No	Gender	Frequency (Person)	Percentage
1	Male	37	41,1
2	Female	53	58,9
Total		90	100

Source: Processed Primary Data

The results of the characteristics of respondents based on age in Table 4.2, illustrate that the most respondents were in the age range of 31-40 years, 42 people or 46.7%, while the fewest respondents were in the age range of 41-50 years, 17 people or 18.9%.

c. Respondent Characteristics Position

Table 4.2

Respondent Characteristics Position

No	Position	Frequency (Person)	Percent age
1	Director	31	34,4
2	Commissioner	40	44,4
3	Manager	3	3,3
4	Owner	4	4,4
5	Staff	11	12,2
6	Supervisor	1	1,1
Total		90	100

Source: Processed Primary Data

The results of the characteristics of respondents based on their positions in Table 4.3, show that the most respondents with positions as Commissioners are 40 people or 44.4%, while the fewest respondents with positions as Supervisors are 1 person or 1.1%.

4.2 Analysis Result

a. Results of Validity and Reliability Test of Research Instruments

1) Research Instrumen Validity Test Results

In this study, to test the validity of a data using the correlation coefficient test. In the correlation coefficient test, if $r \text{ count} \geq r \text{ table}$ (two-sided test with a sig of 0.050), it can be stated that the questions contained in the questionnaire correlate significantly or are valid against the total item score. And if $r \text{ count} \leq r \text{ table}$ (two-sided test with a sig of 0.050), it can be stated that the questions contained in the questionnaire correlate insignificantly or are invalid against the total item score (A. E. Wibowo, 2012). The validity test results can be presented in the following table:

Table 4.4
Validity Test Result

Variable	Question Item	Pearson Correlation	Descripon
Reputatio n (X1)	X1.1	0.827	Valid
	X1.2	0.799	Valid
	X1.3	0.770	Valid
	X1.4	0.777	Valid
	X1.5	0.708	Valid
	X1.6	0.818	Valid
Profesio n (X2)	X2.1	0.856	Valid
	X2.2	0.818	Valid
	X2.3	0.765	Valid
	X2.4	0.841	Valid

Service Quality (X3)	X3.1	0.716	Valid
	X3.2	0.809	Valid
	X3.3	0.681	Valid
	X3.4	0.593	Valid
	X3.5	0.736	Valid
	X3.6	0.798	Valid
Client Satisfaction (Y)	Y.1	0.855	Valid
	Y.2	0.721	Valid
	Y.3	0.681	Valid
	Y.4	0.809	Valid
	Y.5	0.721	Valid
	Y.6	0.820	Valid
	Y.7	0.697	Valid

Source: Processed Primary Data

Based on the results of the validity test data processing in table 4.4, it shows that all question items in each variable have a *pearson correlation* value greater than r table 0.207 (attachment 8, so it can be said to be valid or have passed the validity test.

2) Reliability Test Results of Research Instruments

In this study to test the reliability of data using the *Conbrach* Alpha method. (A. E. Wibowo, 2012). The purpose of the reliability test is to determine and measure the level of consistency of the measuring instrument whether the data that has been collected can be trusted or not. In the *Conbrach* Alpha value to determine whether or not it can be trusted from the value obtained. If the *Conbrach* alpha value gets a value of less than 0.07 (> 0.7), it will be considered *unreliable*. And if you get a value of more than 0.7, it will be considered *reliable*. The reliability test results can be seen in table 4.3 below:

Table 4.5
Reliability Test Result

No	Variable	Cronbach's Alpha	Percentage
1	Reputation (X1)	0,873	Reliable
2	Professionalism (X2)	0,837	Reliable
3	Service quality (X3)	0,818	Reliable
4	Client satisfaction (Y)	0,876	Reliable

Source: Processed Primary Data

Based on table 4.5, showing the results of the instrument reliability test, it can be seen that the variable instruments in this study have a *Cronbach's alpha* value greater than 0.70. Thus, it can be concluded that this research data meets the reliability standards well.

b. Descriptive Statistical Analysis Results

Descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected without intending to make conclusions that apply to the public or generalizations (Sugiyono, 2016). This one also aims to explain concisely about important aspects of the data related to , as for determining the interval value in question is as follows.

$$\begin{aligned} \text{Interval} &= \frac{\text{Highest Score} - \text{Lowest Score}}{\text{Number of Classes}} \\ &= \frac{5 - 1}{5} \\ &= 0.80 \end{aligned}$$

The measurement criteria used in this study are as follows:

Table 4. 6
Measurement Criteria Description of Research Variables

No.	Measurement Range	Criteria
1	1,00 - 1,80	Not very good
2	1,81 - 2,60	Not good
3	2,61 - 3,40	Simply
4	3,41 - 4,20	Good
5	4,21 - 5,00	Very good

Source: (Sugiyono, 2021)

The results of the variable description consisting of variables of reputation, professionalism, service quality and client satisfaction are presented in the following description. Descriptive statistics in this study use the number, percentage, average (*mean*), minimum, maximum, and standard deviation values. Table 4.8 below presents the results of descriptive statistics.

Table 4.8
Descriptive Test Results

Description	N	Minimum	Maximum	Mean	Std. Deviation
Reputation	90	14	30	24.99	3.587
Professionalism	90	8	20	16.27	2.643
Quality of service	90	12	30	24.63	3.282
Kepuasan klien	90	17	35	28.68	4.016
Valid (listwise)	N 90				

Source: Processed Primary Data

Based on Table 13, it can be concluded as follows:

- a) The reputation variable has an N of 90, a minimum value of 14 and a maximum value of 30, a mean of 24.99 and a standard deviation of 3.587.
- b) The professionalism variable has an N of 90, a minimum value of 8 and a maximum value of 20, a mean of 16.27 and a standard deviation of 2.643.
- c) The service quality variable has an N of 90, a minimum value of 12 and a maximum value of 30, a mean of 24.63 and a standard deviation of 3.283.
- d) The client satisfaction variable has an N of 90, a minimum value of 17 and a maximum value of 35, a mean of 28.68 and a standard deviation of 4.016.

c. Classical Assumption Test Results

1) Normality Test

In the regression model, the normality test is used to determine whether the residual values resulting from regression are normally distributed. A good regression model means that the residual value is normally distributed. According to (Machali, 2021) the normality test is carried out with the *Kolmogorov-smirnov* test with a significance criterion > 0.05, otherwise the data is normally distributed. The results of the normality test in this study are shown in Table 4.11:

Table 4.11
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		90
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.51714944
Most Extreme Differences	Absolute Positive	.085
	Negative	-.085
Test Statistic		.085

- Test Distribution is Normal
 - Calculated from data
 - Lilliefors significance correction
- Based on the normality test using Kolmogorov-Smirnov (K-S) in Table 4.11, the *Asymp. Sig. (2-tailed)* is 0.106 > 0.05, indicating that the data is normally distributed and it can be concluded that the model fulfills the assumption of normality.

2) Multicollinearity Test

This is a multicollinearity test that aims to determine whether each of the independent variables has a linear or correlated relationship. In cases where there is no multicollinearity, the regression model is stated to meet the BLUE (Best Linear Unbiased Estimator) criteria. Calculating the VIF and Tolerance values of each independent variable is one of the many tests that can be used to determine multicollinearity (Purnomo, 2016). This research uses this test. In the Multicollinearity Test there are criteria (Duli, 2019) if the VIF value < 10.00 and if the *tolerance* value > 0.10, then it is stated that there is no multicollinearity. The results of the multicollinearity test in this study are shown in Table 4.12.

Table 4.12
 Multicollinearity Test Results

Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	3.630	2.207		1.645	.104		
Reputation	.315	.108	.282	2.913	.005	.489	2.046
Professionalism	.414	.138	.272	3.010	.003	.558	1.792
Service quality	.424	.115	.346	3.676	.000	.515	1.942

a. Dependent Variable: Client Satisfaction
 Source: Appendix 6 (Data Processing Results), 2024

Based on Table 4.12 using the VIF and tolerance values, it can be seen that the tolerance value is greater than 0.10 and the VIF value is less than 10. So it can be concluded that the regression model made does not have multicollinearity.

3) Heteroscedasticity Test

This heteroscedasticity test is conducted to determine whether the error diversity of the regression model is the same. Homoscedasticity occurs when the diversity of error values is not the same or different. Conversely, heteroscedasticity occurs when this same error diversity assumption occurs (Purnomo, 2016). The Glacier test, which uses regression of independent variables on solved residual values, is one method that can be used to identify heteroscedasticity. This residual value is obtained from research data using multiple linear regression analysis. According to (Duli, 2019), the Heteroscedasticity Test uses Glacier media with criteria that must be met if the Significance Value > a = 0.05, then it is stated that heteroscedasticity does not occur. The results of the heteroscedasticity test in this study are shown in Table 4.13.

Table 4.13
Heteroscedasticity Test Results

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	5.379	1.271		4.233	.000
	Reputation	-.003	.062	-.007	-.046	.964
	Professionalism	-.053	.079	-.093	-.669	.505
	Service quality	-.099	.066	-.215	-1.496	.138

a. Dependent Variable: Absolute_Residual
 Source: Appendix 6 (Data Processing Results), 2024

Based on the results of the heteroscedasticity test in Table 4.11, it can be seen that each independent variable has a significance value > 0.05. So it can be concluded that the regression model does not occur heteroscedasticity.

d. Multiple Linear Regression Analysis Result

In this study, the data analysis technique used was multiple linear regression analysis. In this multiple linear regression analysis, there is a difference between the number of independent

variables that become explanatory variables whose number of variables is more than one variable (A. E. Wibowo, 2012). This explanatory variable will be analyzed as a variable that has an influence or relationship to the variable being explained (dependent variable). The results of multiple linear regression analysis can be presented in Table 4.14 below.

Table 4.14
Multiple Linear Regression Results

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.630	2.207		1.645	.104
	Reputation	.315	.108	.282	2.913	.005
	Professionalism	.414	.138	.272	3.010	.003
	Service quality	.424	.115	.346	3.676	.000

a. Dependent Variable: Client Satisfaction
 Source: Appendix 7 (Data Processing Results), 2024

Based on the results of multiple regression analysis in Table 4.14, the multiple regression equation is obtained as follows:

$$Y = a + \beta X_{11} + \beta X_{22} + \beta X + \epsilon$$

$$Y = 3.630 + 0.315X_1 + 0.414X_2 + 0.424X_3 + \epsilon$$

Based on the results of the multiple linear regression equation, the following explanation can be made:

The constant value of 3.630 indicates that if the variables of reputation, professionalism and service quality are equal to zero (0) then client satisfaction is constant at 3.630. The reputation variable regression coefficient value of 0.315 which is positive indicates that if the reputation variable increases by 1 unit, it will increase client satisfaction by 0.315. So it can be concluded that if the reputation variable increases, client satisfaction will also increase.

The regression coefficient value of the professionalism variable is 0.414 which is positive indicating that if the professionalism variable increases by 1 unit, it will increase client satisfaction by 0.414. So it can be concluded that if the professionalism variable increases, client satisfaction will also increase.

The regression coefficient value of the service quality variable is 0.424 which is positive indicating that every increase in service quality by 1 unit will increase client satisfaction by 0.424. So it can be concluded that if the service quality variable increases, client satisfaction will also increase.

e. Test Results of the Coefficient of Determination (R²)

The determinant coefficient test has a function to determine the amount or presentation of the ability of the independent variable (independent variable) in explaining the dependent variable (dependent variable) (A. E. Wibowo, 2012). If the value in the coefficient of determination test produces a value of zero (0), then the model's ability to explain the dependent variable is very limited, and if the coefficient of determination test produces a value of one (1), then the model's ability to explain the dependent variable is getting stronger. The results of the coefficient of determination test are presented in table 4.15 below.

Table 4.15
 Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779 ^a	.607	.594	2.561

A. Predictors: (Constant), Service quality, Professionalism, Reputation
 Source: Appendix 7 (Data Processing Results), 2024

Based on the results of data processing in Table 4.15, the *adjusted R square* value is $(0.594 \times 100) = 59.4\%$, this means that the influence of reputation, professionalism and service quality variables on client satisfaction is 59.4%, while the remaining 40.6% is influenced by other factors outside this research model.

f. F Test Results

Model Feasibility Test (*Goodness of fit test*) is used to measure the accuracy of the sample regression function in interpreting the actual value statistically. Model Feasibility Test can be measured using the F statistical value used to determine whether the independent variables (X) together have a significant effect on the dependent variable (Y) (Priyatno, 2010). If the *P value* < 0.05 , then the independent variables (X₁, X₂, X₃, X₄) together have a significant effect on the dependent variable (Y) and this model test is feasible to use in this study. The results of the F test (simultaneous) can be presented in table 4.15 below:

Table 4.15
 Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779 ^a	.607	.594	2.561

- a. Dependent Variable: Client Satisfaction
- b. Predictors: (Constant), Service quality, Professionalism, Reputation

Based on the results of data processing in table 4.15 shows the results of the F test (simultaneous), which obtained a significance value of $0.000 < 0.05$, this means that the variables of reputation (X₁), professionalism (X₂) and service quality (X₃) simultaneously have a significant (real) influence on client satisfaction (Y). So that H₀ is rejected and H₄ is accepted.

g. Results of the t-test

The T test is used to determine whether partially the independent variable (independent) has a significant effect on the dependent variable (dependent) (Priyatno, 2010). If $t_{count} > t_{table}$ and significance value < 0.05 , then the independent variable (X) has a significant effect on the dependent variable (Y). The results of hypothesis testing (t-test) can be presented in Table 4.16 below.

Table 4.15
 Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779 ^a	.607	.594	2.561

A. Predictors: (Constant), Service quality, Professionalism, Reputation
 Source: Appendix 7 (Data Processing Results), 2024

Based on the results of data processing in Table 4.16 above, the t test results can be described as follows:

- a. The effect of reputation on client satisfaction The research results show that the positive regression coefficient value is 0.315, the calculated t value is $2.913 > t_{table}$ 1.662, and the significance value is $0.005 < 0.05$, this shows that reputation (X₁) has a positive and significant (real) effect on client satisfaction (Y). So that H₀ is rejected and H₁ is accepted.
- b. The effect of professionalism on client satisfaction. The research results show that the positive regression coefficient value is

0.414, the t value is $3.010 > t$ table 1.662, and the significance value is $0.003 < 0.05$, this shows that professionalism (X2) has a positive and significant (real) effect on client satisfaction (Y). So that H0 is rejected and H2 is accepted.

- c. The effect of service quality on client satisfaction. The research results show that the positive regression coefficient value is 0.424, the t value is $3.676 > t$ table 1.662, and the significance value is $0.000 < 0.05$, this shows that service quality (X3) has a positive and significant (real) effect on client satisfaction (Y). So that H0 is rejected and H3 is accepted.

4.3 Discussion

a. The Effect of Reputation on Client Satisfaction in Using Tax Consultant Services

Based on the results of the analysis conducted on the effect of reputation on client satisfaction in using tax consulting services, the regression coefficient value is 0.315, the t coefficient value is $2.913 > t$ table 1.662, and a significance value of $0.005 < 0.05$ is obtained, so it is in the H0 rejection area and acceptance of H1, it can be concluded that reputation has a positive and significant effect on client satisfaction. This means that the better the reputation, it will increase client satisfaction in using tax consultant services, and vice versa, the worse the reputation, the lower the client satisfaction in using tax consultant services.

The results of this study are in line with previous research conducted by (Purba et al., 2023), (Wiliana et al., 2019) and (Tehuayo, 2022) which state that there is a positive and significant influence between reputation on client satisfaction.

b. The Effect of Professionalism on Client Satisfaction in Using Tax Consultant Services

Based on the results of the analysis conducted on the effect of professionalism on client satisfaction in using tax consultant services, the regression coefficient value is

0.414, the t coefficient value is $3.010 > t$ table 1.662, and a significance value of $0.003 < 0.05$ is obtained, so that it is in the H0 rejection area and acceptance of H2, it can be concluded that professionalism has a positive and significant effect on client satisfaction. This means that the better professionalism will increase client satisfaction in using tax consultant services will increase, and vice versa the worse professionalism will reduce client satisfaction in using tax consultant services.

The results of this study are in line with previous research conducted by (Kristina & Siregar, 2020), and (Tamrin et al., 2017) state that there is a positive and significant influence between professionalism and positive client satisfaction.

c. The Effect of Service Reputation on Client Satisfaction in Using Tax Consultant Services

Based on the results of the analysis conducted on the effect of professionalism on client satisfaction in using tax consultant services, the regression coefficient value is 0.414, the t coefficient value is $3.010 > t$ table 1.662, and a significance value of $0.003 < 0.05$ is obtained, so that it is in the H0 rejection area and acceptance of H2, it can be concluded that professionalism has a positive and significant effect on client satisfaction. This means that the better professionalism will increase client satisfaction in using tax consultant services will increase, and vice versa the worse professionalism will reduce client satisfaction in using tax consultant services.

The results of this study are in line with previous research conducted by (Kristina & Siregar, 2020), and (Tamrin et al., 2017) state that there is a positive and significant influence between professionalism and positive client satisfaction.

d. The Effect of Reputation, Professionalism, and Service Quality on Client Satisfaction in Using Tax Consultant Services

Based on the results of the analysis conducted on the effect of reputation, professionalism and service quality on client satisfaction in using tax consulting services, a significance value of $0.000 < 0.05$ is obtained, so that it is in the H_0 rejection area and acceptance of H_4 , so that simultaneously reputation, professionalism and service quality have a significant effect on client satisfaction. This means that if reputation, professionalism and service quality are getting better, it will increase client satisfaction in using tax consultant services will increase, and vice versa if reputation, professionalism and service quality are getting worse, it will reduce client satisfaction in using tax consultant services.

5. Closing

5.1 Conclusion

Based on the discussion presented in the previous chapter, the following conclusions can be drawn:

1. Reputation has a positive and significant effect on client satisfaction in using tax consultant services, as shown by a regression coefficient of 0.315, t-value of 2.913, and significance level of 0.005. This indicates that a better reputation leads to higher client satisfaction.
2. Professionalism has a positive and significant effect on client satisfaction, supported by a regression coefficient of 0.414, t-value of 3.010, and significance level of 0.003. This means that higher professionalism improves client satisfaction.
3. Service Quality has a positive and significant effect on client satisfaction, with a regression coefficient of 0.424, t-value of 3.676, and significance level of 0.000, indicating that better service quality increases client satisfaction.
4. Collectively, reputation, professionalism, and service quality have a significant impact on client satisfaction, evidenced by a joint significance level of 0.000. This implies that improving these three factors together will

enhance client satisfaction in tax consultant services.

5.2 Suggestion

Based on the findings from this study, the following recommendations are proposed:

1. Regarding reputation, the statement "As a taxpayer, I feel that the tax consultant I currently use can be relied upon to provide value in accordance with the costs incurred" had the lowest average rating. Therefore, tax consultants should strive to ensure that the services they provide reflect the costs charged to taxpayers.
2. For professionalism, the statement "As a taxpayer, I feel that the tax consultant I currently use acts professionally in maintaining the confidentiality of taxpayer information" received the lowest average score. It is recommended that tax consultants consistently uphold confidentiality and demonstrate professionalism in handling taxpayer data.
3. Regarding service quality, the statement "As a taxpayer, I feel that the tax consultant I currently use responds quickly to my needs" scored the lowest. Thus, tax consultants should improve their responsiveness to better meet taxpayer needs.
4. In terms of client satisfaction, the statement "As a taxpayer, I would recommend the tax consultant services I currently use to others" had the lowest average. Therefore, tax consultants are encouraged to maintain a strong reputation, uphold professionalism, and continuously deliver high-quality service to increase client satisfaction and referrals.
5. For future researchers, it is recommended to explore additional factors beyond reputation, professionalism, and service quality that may influence client satisfaction. This could provide deeper insights and identify other areas to enhance satisfaction with tax consultant services.

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