



**JOB SATISFACTION OF TAX INSPECTORS OF THE DGT REGIONAL OFFICE OF
CENTRAL JAVA I PREDICTORS OF EDUCATION AND PROFESSIONALISM**

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ABSTRACT

This study aims to analyze the education and professionalism of tax inspectors' job satisfaction at the DGT Regional Office of Central Java I. Research design uses qualitative descriptive research using primary data and skunder. The analysis of the study used multiple partial regression, regression equation and termination test. The sampling technique uses non probability sampling with the type of total sampling. Because the total population only amounts to 36 people, the population is taken entirely to be used as a sample. The results of the study explained that education and professionalism affect tax job satisfaction of the Central Java DGT Regional Office I. This proves that job satisfaction increases due to the role of education, work experience and professionalism of the examiner.

Keywords: education; job satisfaction; professionalism

INTRODUCTION

In supporting efforts to optimize state revenues, the government also carried out tax reforms more comprehensively. The reform consisted of reforms in the field of policy and reforms in the field of administration. The Directorate General of Taxes has a role to carry out supervision, services, guidance and tax sanctions. One of these supervisions is carried out through tax inspections, the role of tax inspectors determines the effectiveness of the inspection itself so that the performance of DGT in its role of supervision will be better and tax targets achieved. In relation to tax inspection, the performance of a tax inspector is the result of work in quality and quantity achieved by a tax inspector based on an inspection standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations.

The supervisory function carried out by the Directorate General of Taxes, especially the inspection aspect, the success of the tax inspection depends largely on the efforts and quality of the examiners within the Directorate General of Taxes. The examiner is the spearhead of the tax inspection which should be supported by adequate ability, willingness, training and experience in the examination. The quality of tax inspectors as tax reform demands can begin by building a positive perception of the behavior of tax inspectors that can be improved through education, training, and experience in conducting sustainable tax audits. In connection with the government's efforts to maintain the integrity and professionalism of tax inspectors and to increase taxpayer confidence in the Directorate General of Taxes (DGT), the Ministry of Finance has tightened operational procedures (SOPs) for tax officers in dealing with taxpayers. This is evidenced by the creation of a new regulation in the tax inspection procedure, namely the Regulation of the Director General (Perdirjen) of Taxes Number 07 / PJ / 2017 concerning field inspection guidelines to test compliance with the fulfillment of tax obligations. With this new transparent tax inspection procedure, it is hoped that integrity can be maintained not to do things outside the provisions.

Job satisfaction indicates a person's effective response to work. The specific indicators used to assess job satisfaction are objects of special attitudes, where members of the organization have several positions on the other end of whether they like it or dislike or agree-disagree. The job indicators include the type of work itself, supervision, salary given, promotions obtained and working conditions that include colleagues and work atmosphere. Often job satisfaction is treated as if it is the same as organizational commitment but is actually quite different, namely job satisfaction is related to the feelings a person has towards work while organizational commitment is related to individual behavior as part of the organization and wants to continue active participation in it Cahyani (2007).

Education and training as a series of words or also often abbreviated to the word training in some parts to display references from this research. Education includes the teaching of specific skills, and also something that cannot be seen but is more profound which is the provision of knowledge, consideration and wisdom. One of the main foundations of education is to teach culture through generations. Notoadmodjo (2016) education and training is an effort to develop human resources, especially to develop intellectual abilities and human personality. The use of the terms education and training in an institution or organization is usually unified into training. Therefore, every organization or agency that wants to develop, the training for its employees must receive great attention.

In Government Regulation Number 101 of 2000 concerning Education and Training for Civil Servant Positions in Chapter I of the General Provisions of Article 1 paragraph (1) it is stipulated that education and training for the position of Civil Servants is the process of organizing teaching and learning in order to improve the ability of Civil Servants. Training is an activity carried out to provide learning to employees in an entity (in this case DGT), in order to support the entity's business processes. With training too, it will make it easier for an organization to direct its employees to be able to add insight, so that the competence or expertise of employees can increase. The higher the employee's competency, the employee's performance will automatically increase, conversely if the employee's competence is low, this will have an impact on employee performance. According to Mathis and Jackson (2008: 266) Effective education and training can be seen from the fulfillment of two conditions. First, training participants use the material learned during training and apply it to work. Second, employees maintain use of the materials they learn over time.

Theory of Education and Training is in the form of training activities carried out by planning, implementing and evaluating according to the purpose of holding the training itself. It is hoped that by participating in training, employees can increase their capacity according to the training objectives that have been set. Siagian (2010) education and training is the forerunner of HR development. This must also be supported by factors that influence the education and training process, namely software and hardware. The software in the training process includes curriculum, training organization, regulations, teaching and learning methods and the teaching staff or trainers themselves. While the hardware also has a big influence on the process. Training in facilities includes buildings, reference books, educational aids and so on.

In more detail the description refers to the characteristics that underlie behavior which describes motives, personal characteristics (traits), self-concept, values, knowledge and expertise. All of that is only under or owned by someone who is a top performer at work. This capability is defined as individual expertise demonstrated by a person in producing an item or service that meets the required standards. Zein et al (2016) states that education has a positive and significant effect on job satisfaction, the results of this study are supported by Fasisal et al

(2019) and Sinambela (2020), the results of this study are not supported by research conducted by Idris (1993) which states that the level of education has no effect on job satisfaction.

Tax audit is an effort by the Directorate General of Taxes to carry out the oversight function that has been mandated by the Tax Law. The Tax Auditor is the Directorate General of Taxes (DGT) which is under the Ministry of Finance of the Republic of Indonesia, responsible for state revenue from the taxation sector and law enforcement in implementing tax regulations. The DGT implementing apparatus in the field is KPP which has special auditors in the tax function. The responsibility of the tax functional is to conduct an audit of certain Taxpayers to assess whether they have complied with the provisions of the tax law. The main goal of each tax collection institution is to achieve optimal tax revenue, namely a balance between actual and potential tax revenues. Tax compliance in this case means that taxpayers have the willingness to comply with their tax obligations in accordance with applicable regulations without the need for inspections, obtrusive investigations, warnings or threats and the application of sanctions, both legal and administrative. Thus, hypothetically, if all taxpayers (WP) obey and comply with the applicable tax rules, the difference between potential tax revenue and actual tax revenue will be 0 (zero).

From an administrative reform perspective, for example, online payments, e-filing, e-spt, and other information system innovations were introduced which aim to reduce direct contact between taxpayers and tax officials. The self-assessment system requires voluntary taxpayer compliance which is realized if elements of tax awareness and law enforcement action are met. Seeing the current reality, where the tax awareness level of taxpayers is still relatively low, it is necessary to have adequate law enforcement measures carried out through inspection, investigation and tax collection.

In accordance with the duties and responsibilities carried out by the tax inspector, and given the wide range of duties, while the number of officers is limited, work efficiency is a major requirement. With a high definition of work efficiency, the implementation of the tax examiner's duties will increase, so that in the end it can contribute to the achievement of DGT's objectives, particularly in increasing taxpayer compliance. Examination implementation is regulated in a series of regulations regarding audit policy which aims to maintain the quality of inspection and provide legal certainty and a sense of justice for taxpayers. This is disclosed in the Regulation of the Minister of Finance 202/PMK.03/2007 concerning Procedures for Examining Initial Evidence of Criminal Actions in the Taxation Sector, article 6 paragraph 2a which explains the requirements for a Tax Auditor that is to have received adequate technical education and training and have skills as an initial evidence examiner and use his skills, and be careful and thorough.

In maximizing tax revenue, the government has taken policy steps to attract public awareness to pay taxes. Before making the policy, there are several things that the government as a policy maker must know. One of them is the factors that can affect tax revenues including the government, tax officers (fiskus), and the public who play a very important role in optimizing tax revenues. Mathis and Jackson (2009) state that job satisfaction is a positive emotional state from evaluating one's work experience. Sunyoto (2012) explains that job satisfaction is a pleasant or unpleasant emotional state in which employees perceive their work. Mangkunegara (2009) states that job satisfaction is related to variables such as turnover, absenteeism, age, job level, and organizational size of the company. Sunyoto (2012) stated that job satisfaction is related to absenteeism, labor turnover, productivity, work accidents, labor turnover, and so on. Mangkunegara (2009) states that there are two factors that influence job satisfaction, which can

be summarized: (1) Employee factors, namely intelligence (IQ), special skills, age, gender, physical condition, education and training, work experience, years of service, personality, emotions, ways of thinking, perceptions, and work attitudes; (2) Occupational factors, namely the type of work, organizational structure, rank (group), position, quality of supervision, financial security, promotion opportunities, social interactions, and work relations. The results of Lubis' research (2017) state that work experience has a positive and significant effect on job satisfaction. The results of this study are supported by Purnomo (2009), Sososutikno and Layn (2020) which state that the work experience of BPK Auditors in Maluku Province has a positive and significant effect on job satisfaction. and Sudarman et al (2020), who tested 220 auditors, stating that work experience has a positive and significant effect on job satisfaction.

Research by Zein et al (2016) with the results of statistical tests using the Chi Square test ($\alpha = 5\%$) shows that there is an effect of experience on job satisfaction (P value = 0.013) there is an effect of education on job satisfaction (P value = 0.001), there is an influence social security (Pvalue = 0.002). It is necessary to maintain the existing work organizing system, including the existing social security system as an effort to maintain high job satisfaction. Faisal et al (2019) with the results of research that education and training have a significant positive effect, but education makes a small contribution compared to training. Sabirin and Ilham (2020) work discipline has no effect on job satisfaction, work discipline has a positive and significant effect on performance, work experience has a positive and significant effect on job satisfaction, work experience has no direct effect on performance, then the influence of work discipline has a negative effect and significant effect on performance through job satisfaction, and work experience has a positive and significant effect on performance through job satisfaction.

The function and role of the auditor is only a slogan if the leadership and executor of the activities of the Accounting Firm do not provide support in the form of commitments and actions that encourage the implementation of the company's auditor function. Accounting research on auditor behavior has been carried out by many researchers, for example with regard to job satisfaction which is one of the important factors affecting life satisfaction, because most of human time is spent at work, Riggio, 1990). In another related study, Aranya, et. al (1982) analyzed the effect of organizational commitment and professionalism on job satisfaction of accountants. By using organizational commitment and professional commitment as predictors of job satisfaction, this study found a statistically significant correlation between organizational commitment and job satisfaction.

In line with the factors that influence the relationship between job satisfaction and organizational commitment, the dimension of professionalism is thought to influence the relationship between job satisfaction and organizational commitment, which in turn influences an auditor's performance. Previous research that proves the relationship between organizational commitment and professionalism is Pei and Davis (1989) who in their research concluded that there is no relationship between organizational commitment and professionalism. This is consistent with the findings of Kalbers and Fogarty (1995), Rahmawati (1997), but different from Harrel et. al (1986) who found that organizational commitment has a positive and interrelated relationship, while Norris and Neibuhr (1984) found professionalism and job satisfaction to be positively related and found negative in research conducted by Schroeder and Indieke (1977).

Kalbers and Fogarty (1995) the results of previous studies showed inconsistent results, besides that some studies had weaknesses, such as: the lack of a number of research samples and did not represent the concept of professionalism, therefore Kalbers and Fogarty (1995) put forward

a dimension of professionalism more complex than previous studies. The dimensions of professionalism put forward by Kalbers and Fogarty are the taxonomy of professionalism put forward by (Hall; 1986) which is used in Morrow and Goetz's (1988) research. The need for more explicit attention to certain dimensions of professionalism in the auditor community will assist companies in achieving the important objectives of the auditor function, while these dimensions consist of five dimensions, namely; community affiliation, need for independence, belief in self-regulation/profession and social obligations. From the information above, the purpose of this study is to analyze education, work experience and professionalism on the job satisfaction of tax examiners at the Regional Office of DJP Central Java I.

LITERATURE REVIEW

Job satisfaction

Job satisfaction is an employee's emotional state in which there is or is not a meeting point between the value of employee compensation from the company and the level of value of compensation that is desired by the employee concerned. Employee compensation, both in the form of "financial" and "non-financial", Martoyo, (2000: 76). Where the job satisfaction felt by employees is generally reflected in the positive attitude of employees towards work and everything that is faced or assigned to them in the work environment. Conversely, if job satisfaction is not achieved, it can have a negative impact on the company. The bad consequences are in the form of laziness, absenteeism, work strikes, labor turnover and other adverse adverse consequences. According to Reksodiprodjo and Handoko (2000: 56) suggests that job satisfaction is a pleasant or unpleasant emotional state with which employees perceive their work. Job satisfaction reflects a person's feelings towards his work.

Hackman and Lawler, (1975: 159-170) revealed that job satisfaction will be achieved if there is a match between the desires of the workers and the five core job dimensions which consist of skill variety, task significance, task identity, autonomy and feed. back. Meanwhile, according to Handoko (2008: 24), job satisfaction is a pleasant emotional state with which employees perceive their work. Job satisfaction reflects a person's feelings towards his work. This has an impact on the positive attitude of employees towards work and everything that is encountered in their work environment. According to the several definitions of job satisfaction above, it can be concluded that job satisfaction is a comparison between one's perceptions and expectations, in this case in the form of rewards received from work performed with the expectations of employees of the work performed.

Education

Education is an effort to foster and develop the human personality both spiritually and physically. There are also some experts who interpret education as a process of changing the attitudes and behavior of a person or group of people in maturing through teaching and training. With education we can be more mature because this education has a very positive impact on us, and also this education can eradicate illiteracy and will provide skills, mental abilities, and so on. As stated in Law No. 20 of 2003 Education is a basic and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills, what is needed by himself, society, and the State (Haryanto, 2012).

SISDIKNAS Law No.20 of 2003, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and the skills needed by them. and society. According to Yunus and Langeveld, education is an effort

that is deliberately chosen to influence and help children with the aim of improving knowledge, physical and morals so that they can slowly lead children to their highest goals and aspirations. In order for the child to have a happy life and what he does can benefit himself, society, nation, state and religion. Apart from that education is an effort to help children to be able to carry out their life tasks independently and responsibly and education is an adult human effort in guiding immature humans to maturity, Muhibbin (2007).

Horne (2013), education is a continuous (eternal) process of higher adjustment for human beings who have developed physically and mentally, who are free and aware of God, as manifested (manifested) in the natural environment intellectual, emotional and human. from humans. Every developed country will never be separated from the world of education. The higher the quality of education in a country, the higher the quality of human resources that can advance and make the country proud. Education is an important factor for the community, for the sake of the quality of society or nation is very dependent on the education that exists in the people of the nation. As said by Harahap and Poerkatja, education is a deliberate effort from parents which is always interpreted as capable of causing moral responsibility for all their actions, Muhibbin and syah. (2007). What is meant by parents are the child's parents or people who have the obligation to educate the child, such as teachers, priests, and kiai. Education will have a positive impact on the younger generation and also education will prepare a generation that is good and good for the country. Therefore educators must require tenacity and patience in teaching.

Dewantara as the father of Indonesian National Education said that education is a demand in the life of growing children, while the purpose of education is to guide all the natural things that exist in these children so that they can achieve safety and happiness, Haryanto, (2012). According to Heidjrachman and Husnah (1997:77) education is an activity to increase one's general knowledge including in increasing mastery of theory and skills, deciding and finding solutions to problems related to activities in achieving their goals, both problems in the world of education or everyday life. Meanwhile, according to Notoadmodjo (2003: 77), if formal education in an organization is a process of developing capabilities in the direction desired by the organization concerned, Heldrianto, (2013).

The community interprets education as teaching that is carried out in schools where the school is the place where formal teaching or education takes place. So education does not entirely take place at school but education can be at home where the parents are the teachers. Education is a program that contains an objective component, a teaching and learning process between students and their teachers so that it will improve human resources (HR) for the better. Moreover, we live in today's era, education is very necessary because education will bring us not to be outdated, but we can choose which ones are good and which are not good for us.

This understanding of education can be seen from several points of view that differ from a psychological point of view or a sociological point of view. There are many understandings and definitions that discuss education, depending on looking at education from any point of view. However, in essence regarding the meaning of the concept of education leads to one goal, namely an effort that is used as a process in fostering a person and society in general so that they can bridge the steps in living life so that they can achieve the life that everyone dreams of, namely enjoying a full life. based on knowledge and a prosperous life, all needs are fulfilled by the emergence of creative and innovative ideas that can only be obtained through the process of getting an education. Education is a very important capital in living a social life. In education in Indonesia we can gain a lot of knowledge such as knowledge about morals, religion,

discipline and many others. In Indonesian education the development of the mind is mostly carried out in schools or in tertiary institutions through fields of study which are studied by solving problems, solving various problems, analyzing something and drawing conclusions.

Professionalism

In the development of today's modern society, professionalism is a very important phenomenon, which was never discussed before, either by liberal-capital societies or authoritarian communist societies. Parsons wrote an article about professions and professionalism in the Encyclopedia, saying that professionalization is a process that cannot be held back in the development of today's modern corporate world (Anoraga, 2009). Harefa (2004) profession is taken from the Latin word *profess*, *professus*, professional, which means recognition or statement. *Professio* also has two meanings, namely / pledge and work.

In a broad sense it means any activity and who earns a living that is carried out with certain expertise. Defined in a narrow sense, profession means an activity that is carried out based on certain expertise and at the same time requires the implementation of good social norms. Profession is a job in which it requires a number of requirements that support its work. Therefore, not all jobs refer to a profession. Thus a profession is indeed a job, but at the same time it is not the same as work in general. The profession has very high demands, not only from the outside but especially from within the person himself. This demand concerns not only expertise, but also moral commitment: responsibility, seriousness, discipline and personal integrity, Keraf, (1998).

The Big Indonesian Dictionary (2001) defines professionalism as something that requires special intelligence to carry out. Professional, namely a set of skills required to carry out a job that is carried out efficiently and effectively with a high level of expertise in order to achieve maximum work goals. A professional person is a person who does a job because he is an expert in that field and devotes all of his time, energy and attention to the job. A professional person is a person who has a deep personal commitment to work, involves his whole self actively, diligently and seriously in carrying out his work.

Professional attitude is reflected in the implementation of quality which is a characteristic or mark of a profession or a professional. In a general sense, a person is said to be professional if he meets three criteria, namely having the expertise to carry out tasks according to his field, carrying out a task or profession by setting standard standards in the field of the profession concerned, and carrying out his professional duties by adhering to the established professional ethics. Professionalism comes from the Anglosaxon language which means skill, expertise and discipline. Professionalism also contains the notion of running a profession for profit or a source of livelihood.

The American Webster Dictionary emphasizes that professionalism is a behavior, a goal or a series of qualities that mark or describe its style, Anoraga (2009) Professionalism really reflects a person's attitude towards work and the type of work/profession. According to Abeng & Moeljono, (2003) the notion of professionalism consists of three elements, namely knowledge, skills, integrity, and then these three elements must be based on firm faith, clever gratitude, and a willingness to learn continuously.

Siagian (2005), professionalism is reliability in carrying out tasks so that they are carried out with good quality, at the right time, carefully and with procedures that are easily understood and followed by customers or the public. In everyday life, professionalism is understood as a

way of working professionally, mastering the field of work, being creative and innovative to produce high performance. Meanwhile, according to Supriadi, the use of the term professionalism refers to the degree of a person's appearance as or appearance of a job as a profession, there are those with high, medium and low professionalism. Professionalism also refers to the attitude and commitment of members of the profession to work based on high standards and professional code of ethics.

Kurniawan (2005), the professional term applies to all employees from the top level to the lower level. Professionalism can be interpreted as a person's abilities and skills in doing work according to their respective fields and levels. Professionalism concerns the compatibility between the abilities possessed by the bureaucracy and the task requirements. Fulfillment of compatibility between abilities and task requirements is one of the conditions for the formation of professional employees. This means that the expertise and capabilities of the apparatus reflect the direction and goals to be achieved by an organization.

Lekatompessy (2003) defines professionalism as follows: Professionalism can be distinguished conceptually, profession is a type of work that fulfills several criteria, while professionalism is an important individual attribute regardless of whether work is a profession or not. Professionalism is a way of working that is more dominated by attitude, not just a set list of skills and competencies possessed. It can be observed that attitude is a fundamental attitude, while skill is something that can be learned and taught. Professionalism is now a form that must be attached to every entity, every employee who interacts in the global market. If not, then faced with a choice of being marginalized and collapsing. So all world market players who enter the global market continue to make adjustments in terms of skills to be able to maintain their competitiveness and existence, Marsellia (2000).

From the definition above, it can be concluded that professionalism is a professional work attitude that is nothing but employee behavior that refers to skills, expertise, and discipline in the form of commitment from members of a profession that underlies one's actions or activities which is an attitude in pursuing work in accordance with the area of expertise that is mastered by implementing the rules of the professional code of ethics that apply in relation to society to produce the best work.

Previous research

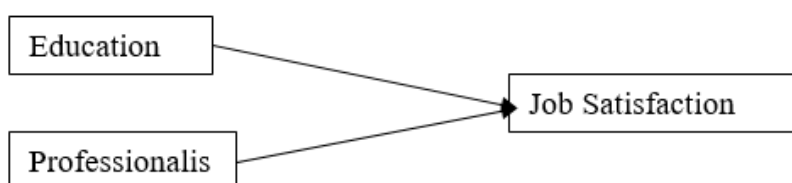
Dicky Rezki Zein P et al (2016) The Influence of Age, Education and Social Security on Job Satisfaction of Operator Section Employees at PT. Cakrawala Putra Bersama The results of statistical tests using the Chi Square test ($\alpha = 5\%$) showed that there was an effect of age on job satisfaction (Pvalue = 0.013), there was an effect of education on job satisfaction (Pvalue = 0.001), there was an effect of social security (Pvalue = 0.002). It is necessary to maintain the existing work organizing system, including the existing social security system as an effort to maintain high job satisfaction.

Sabirin & Ilham, (2020) From the results of research on the direct effect it shows that work discipline does not have an effect on job satisfaction, work discipline has a positive and significant effect on performance, work experience has a positive and significant effect on job satisfaction, work experience does not have a direct effect on performance, then the influence of work discipline has a negative and significant effect on performance through job satisfaction, and work experience has a positive and significant effect on performance through job satisfaction.

Lailah Fujianti (2012) The results of the study show that there is a significant effect of the professionalism of educator accountants on organizational commitment, job satisfaction and performance. And there is a significant effect of job satisfaction with performance. While the organizational commitment of educator accountants shows no significant effect on performance. Cahyasumirat (2006) The results of the study show that professionalism has a positive and significant effect on job satisfaction but does not have a positive effect on auditor performance, while organizational commitment has no effect on performance and job satisfaction.

Framework

Employees are a very valuable asset that must be managed properly in order to make an optimal contribution. One of the things that should be the main concern is job satisfaction, because employees who do not feel comfortable, are not valued, cannot develop all their potential, so automatically employees cannot focus and concentrate fully on their work.



Hypothesis.

H1: Education has a positive effect on job satisfaction of tax examiners.

H2: Professionalism has a positive effect on examiner job satisfaction.

METHOD

This study uses an explanatory research method which proves the influence of the variables Education, work experience and professionalism on the job satisfaction of the tax examiner DGT I Central Java. The data used was taken by distributing questionnaires and also obtained through data collection methods through secondary data.

The sampling technique uses non-probability sampling with total sampling. The sample of this research is all employees of the tax examiner at the Regional Office of DJP Central Java I, totaling 36 people.

RESULTS

After the descriptive statistical analysis, validity and reliability tests have been carried out, the resulting data will be continued by conducting a regression test. Linear regression test was conducted to determine the relationship between the independent variables and the dependent variable, through the influence of the variables education (X1), professionalism (X2), on job satisfaction (Y).

From the table above, the following calculations can be obtained.

$$Y = 0.448 X_1 + 0.196 X_2$$

1. The education regression coefficient is 0.448

The value of the education regression coefficient has a positive value of 0.448, this shows that there is a strong and positive influence on job satisfaction variables. This means that if education increases or gets higher, it will be able to increase job satisfaction.

2. The professionalism regression coefficient is 0.196

The professionalism regression coefficient has a positive value of 0.196, this shows that there is a strong and positive influence on job satisfaction variables. This means that if professionalism increases or becomes more professional, it will be able to increase job satisfaction.

DISCUSSION

Education has a positive and significant effect on job satisfaction

Education is built using formal education and non-formal education. Formal education has a dominant contribution with a value of 0.448 so that formal education is a mandatory requirement for examiners so that higher formal education will be able to increase examiner job satisfaction which is contributed dominantly by the level of examiner knowledge. The results of this study explain that education has contributed to increasing the job satisfaction of examiners within the DGT Central Java I. This proves that examiners have satisfaction at work because the level of education has also increased. The results of the study are also in line with the research of Zein P et al (2016); Faisal et al (2019 and Sinambela (2020) which state that the contribution to increasing job satisfaction is a strong educational factor. The research results are also in line with the theory (Martoyo, 2000: 76) which argues that job satisfaction has value for human resources with the support of the level of education.

Professionalism has a positive and significant effect on examiner job satisfaction

Harefa (2004) profession is taken from the Latin word *profess*, *professus*, *professional*, which means recognition or statement. *Professio* also has two meanings, namely / pledge and work. Professionalism has a broad meaning where an employee or employee prioritizes professionalism in acting. The results of the study explain that professionalism has a role in increasing the job satisfaction of examiners with a t-value of 1,884. This proves that the stronger the attitude of professionalism, the stronger the job satisfaction of the examiner will be. The research results are also consistent with the research of Fujianti (2012) and Krismeniary & Yusuf (2020) with the results of the study that professionalism supports job satisfaction.

CONCLUSION

Education has a positive and significant effect on examiner job satisfaction because of the role of the tasks received by the examiner. This proves that the higher the level of education for tax auditors at the DGT Central Java I office, the job satisfaction will increase. Professionalism has a positive and significant effect on examiner job satisfaction because the attitude of professionalism is strengthened by the ability to carry out tasks. This means that professionalism has a role in increasing job satisfaction for tax examiners at the DGT Central Java I office. Professional tax examiners will complete the job properly and optimally, besides that the professionalism of tax examiners makes job satisfaction increase.

Practical advice

The results of the study were able to answer the phenomenon of the research object where the examiner's job satisfaction became better due to the support of formal education, work experience and professionalism

Theoretical advice

The results of the study prove that the examiner's job satisfaction is a series of knowledge that is supported from various viewpoints with theoretical dimensions so as to obtain true job satisfaction.

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