

ABSTRACT

The purpose of this research is to test the influences of professionalism of tax auditor toward job satisfaction, organizational commitment and employee's performance. Using these variables for this research were based on some research such as Al Meer (1989) dan Mc Neese-Smith (1996), Shafer et al., (2001); Sagie dan Krausz (2003); Lui et al., (2003); Cohen dan Kol, (2004); and Rizvi dan Eliot (2005). The usage of these variables were likely to be able to use to solve the arising problem within tax office in Semarang, which is lower LPP.

The samples of this research consisted of a hundred and seventy one employee's on tax office in Semarang. Structural Equation Modeling (SEM) was used for data analysis. The result showed that professionalism of tax auditor contributes a significant positive influence toward job satisfaction, organizational commitment, and employee's performance also job satisfaction, and organizational commitment contributes a significant positive influence toward employee's performance.

This empirical result indicated that in order to raise the standards of a employee's performance on tax office in Semarang, the management need to pay attention to factors such as professionalism tax auditor, job satisfaction, and organizational commitment because leverage employee's performance depend on them.

Key Words : professionalism tax auditor, job satisfaction, organizational commitment and employee's performance