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**YAYASAN AKRAB PEKANBARU**

**JURNALAKRAB JUARA**

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Puspita Rama Nopiana dan Yuliadi (*Ease, usefulness and satisfaction for taxpayers simultaneously to e-filing facilities as a means of delivery of SPT Online and Realtime Period in Batam City*)

AKRAB JUARA Volume 2 Nomor 3 Edisi Agustus 2017 pp 1-13

*The purpose of this study is to analyze 1) perception of complexity, 2) perception of convenience, 3) perception of utility, 4) perception of service satisfaction 5) perception of complexity, ease, usefulness and satisfaction for taxpayers simultaneously to e-filing facilities as a means of delivery of SPT Online and Realtime Period in Batam City. Types of research and data collection methods that do with the survey method through questioner distributed to the respondent. The population in this study consists of taxpayers of individuals and entities residing in Batam City. The sample of this research is taxpayer in Batam City who reported SPT Masa through e-filing. The result of this research is 1) H1: shows that the perception of complexity does not have positive and significant relation for taxpayer to e-filing facility, 2) H2: shows that perception of ease does not have positive and significant relation for taxpayer to e-filing facility, 3) H3: shows that usability perception has positive and significant relation for taxpayer to e-filing facility, 4) H4: shows that perception of service satisfaction does not have positive and significant relation for taxpayer to e-filing facility 5) H5 : shows that the perception of complexity, ease, usefulness and satisfaction of service has a positive and significant simultaneous relationship for taxpayers to e-filing facility as a means of delivering online and realtime SPT in Batam City. Coefficient of determination equal to 50,9% and side 49,1% influenced by other factors*

**Keyword:** *Perception of complexity, ease, usefulness, service satisfaction, e-filing facility, SPT Period Online and Realtime*

Raymond ( *Faktor-Faktor Yang Mempengaruhi Kemiskinan Di Propinsi Kepulauan Riau* )  
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Mauli Siagian (*The direct influence of work discipline on work motivation. Direct influence of human resource development on work motivation*)

AKRAB JUARA Volume 2 Nomor 3 Edisi Agustus 2017 pp. 25-39

*This study aims to determine the direct effect of organizational culture on work motivation. The direct influence of work discipline on work motivation. Direct influence of human resource development on work motivation. The direct influence of work motivation on employee performance. Direct influence of organizational culture on employee performance. The direct influence of work discipline on employee performance. The direct influence of human resource development on employee performance. Indirect influence of organizational culture on employee performance through work motivation. The indirect influence of work discipline on employee performance through work motivation. Indirect influence of human resource development on employee performance through work motivation in Government Office of Lubuk Baja Sub-district Batam. The number of samples used in this study were 94 samples. The research method used is quantitative paradigm, processing and analysis of data collected by research instrument through questionnaire is to use path analysis with software tool SPSS Version 21. The result of this research is; Organizational culture has an insignificant effect on work motivation. Work discipline has a significant influence on work motivation. The development of human resources has an insignificant effect on work motivation. Organizational culture has an insignificant effect on employee performance. Work discipline has a significant effect on employee performance. The development of human resources has no significant effect on employee performance. Work motivation has a significant effect on employee performance. Organizational culture has a significant effect on employee performance through work motivation. Work discipline has a significant effect on employee performance through work motivation.*

**Keywords:** *organizational culture, work discipline, human resource development, work motivation, employee performance*

Viola Syukrina E Janrosi (*Study aims to analyze the influence of assets, guarantees and lending rates on credit decisions perpetrators of SMEs Sekupang Batam District*)

AKRAB JUARA Volume 2 Nomor 3 Edisi Agustus 2017 pp. 40-48

*This study aims to analyze the influence of assets, guarantees and lending rates on credit decisions perpetrators of SMEs Sekupang Batam District. Sampling method used is non probability sampling method by purposive sampling. The sample in this study is the perpetrator of MSME Sekupang District amounting to 96 who take credit in Commercial Banks and Rural Banks. The result of the t test shows that the asset and the interest rate affect the credit decision while the guarantee does not affect the credit decision. This is because the perpetrators of SMEs, especially in the District Sekupang Batam on average do not have a grant that has been used as a requirement in Commercial Banks and Bank Perkreditan Rakyat. Such as vehicles in the form of BPKB cars that can be made in Grade Perkreditan Rakyat is for 1998 and Bank 2015 and above. The results of the F test Assets, Guarantee and Interest Rates Banking loans affect the*

*credit decisions of the perpetrators of SMEs Sekupang Batam District.*

**Keywords:** Assets; Warranty; Interest Rate and Decision on Credit Taking.

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Dian Efriyenty (*Examines the influence of the Quality of Tax Service, Understanding Tax Regulation and Tax Sanctions Against Personal Tax Payer Compliance Registered in Tax Office Pratama Batam*)

AKRAB JUARA Volume 2 Nomor 3 Edisi Agustus 2017 pp. 49-62

*This study examines the influence of the Quality of Tax Service, Understanding Tax Regulation and Tax Sanctions Against Personal Tax Payer Compliance Registered in Tax Office Pratama Batam North. This study is expected to taxpayers of individuals should be able to further improve their compliance in fulfilling their tax obligations, increasing knowledge and understanding of tax laws, so that taxpayers can be honest in reporting tax. The lack of responsiveness of the implementing institution of the tax service will have an impact on the decreasing of the public compliance to the tax service institution. In Indonesia, knowledge and understanding of taxpayers is still quite low. Understanding the taxpayer is still quite low can be seen from the existing taxpayers who do not understand the Annual Tax Return (SPT), and there are still taxpayers who make a mistake in filling the Annual Tax Return. Various kinds of tax penalties imposed to taxpayers who violate tax regulations are considered burdensome for taxpayers so many taxpayers who are then reluctant to meet their tax obligations.*

**Keywords:** *Quality of Tax Service; Understanding of Tax Regulations; Tax Sanctions; Taxpayer Compliance.*

Juli Yani, (*Introduction to Programming Lexical Malay Riau on Urban Village Community LimbunganRumbai Coastal District of the city of Pekanbaru*).

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*Community service is titled Introduction to Programming Lexical Malay Riau on Urban Village Community LimbunganRumbai Coastal District of the city of Pekanbaru. The main problems faced by the partners are many variations of innovation lexical Malay Riau in Sub Limbungan District of Rumbai Coastal caused many Village communityLimbungan District of Rumbai coastal city of Pekanbaru who married someone outside the village Limbungan District of Rumbai Coastal and go out or leave. The purpose of this devotion is through training on the*

*introduction of lexical innovation, are expected to provide knowledge and understanding of innovation lexical variation in the Riau Malay Village community LimbunganRumbai Coastal District of the city of Pekanbaru. Ibm Community activities carried out to villages in District RumbaiLimbungan and Coastal. The number of people who will participate in this training 20 people.*

**Keywords:** *Innovation lexical, Bahasa Melayu Riau, District Rumbai Coastal.*

Wasiah Sufi (*Department of Labor Employment Pekanbaru In Preparing For Competition MEA*)  
Vol 2 Nomor 3 Edisi Agustus 2017 pp 71-83

*Knowing the role of this research for the Department of Labor Employment Pekanbaru In Preparing For Competition MEA. Type Research Research type is descriptive qualitative research. The study was conducted at the Department of LaborPekanbaru. The data collection is done by distributing questionnaires, interviews and documentation. Data analysis descriptive analysis of data collected after the coding is done, the next presentation and to classify them, and then the process of analysis and ends with a conclusion. The results showed that the Department of Labor's role in preparing the workforce for MEA competition is not optimal, is also in accordance with the results of questionnaires which researchers recapitulation proposed by the percentage of 63.12% of respondents disagree that Office. LaborPekanbaru already optimal role in preparing the workforce for MEA competition.*

**Keywords:** *Role, Training, MEA.*

Yuhelmi dan Rismayeti (*study aims to analyze the packaging of information technology-based products used UPT Library University of Riau*)  
Vol 2 Nomor 3 Edisi Agustus 2017 pp 84-99

*This study aims to analyze the packaging of information technology-based products used UPT Library University of Riau and to find out the evaluation results of users and stakeholders in the packaging of information technology-based products that have been run in UPT Library University of Riau. The type of research used is descriptive evaluative type, that is to an already running program (Ex Post Program Evaluation) to find out whether the information technology-based products that have been served UPT Library University of Riau in accordance with the wishes of the user. Respondents in this study are 4 staff involved in the process of packaging of information technology-based products as well as 3 people leadership as a booster of the results of this study and some users as an evaluation of products that have been laying. Evaluation activities are carried out in a participatory manner, involving users and stakeholders, as this process is a lesson to reflect on what has been done. It must be aware of its strengths and weaknesses, which then think and plan what needs to be done for further improvement. Based on the results of the analysis of three information technology-based products that have been dilayankan still need serious development so that the needs of users or users can be met. Then*

*stakeholder perceptions of information technology-based services is good but still need revamping in terms of security, where ever the occurrence that the website they are hacked by someone who is not responsible so that thousands of journals disappear and can not be returned.*

**Keywords:** *Product Packaging Analysis, Information Technology, UPT Library University of Riau*