



Account Representative (Ar) Service Quality And Tax Awareness On Taxpayer Compliance

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ABSTRACT

This study aims to examine the effect of Account Representative (AR) service quality and tax awareness on taxpayer compliance. By using the method of distributing questionnaires to individual taxpayers and corporate taxpayers with incidental sampling technique. The results of this study indicate that the quality of Account Representative (AR) service and tax awareness have a positive effect on taxpayer compliance. Taxpayer compliance will increase if the quality of service provided by the Account Representative is more focused and consistent as well as a high awareness of the taxpayer to continue to carry out tax obligations in an orderly manner.

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1. INTRODUCTION

Parents are the first and primary educator in children's life. From parents, a child can get Tax is the main source of state revenue which contributes approximately 80% to financing Indonesian government spending. Taxes have a strong relevance to income or income received by individual taxpayers and business entities. Where when an individual or company earns income, there are always tax consequences of the income received by the taxpayer. The Indonesian government through the finance minister always carries out tax reforms almost every year, as an effort to increase the country's economic income.

Tax according to Prof. Dr. Rochmat Soemitro, SH is the people's contribution to the state treasury based on the law [which can be enforced] by not receiving any arising services [contrast] that can be directly addressed and used to pay public expenses (Mardiasmo 2011:1). Another thing regarding the definition of tax according to Prof. Dr. PJA. Adriani as contributions to the state owed by those who are obliged to pay according to regulations with no return on performance, which can be directly appointed, and whose purpose is to finance public expenditures related to the state's duty to administer government. This further explains that tax is a mandatory thing that must be paid by taxpayers to the state, which in this case is the community.

Law number 28 of 2007 taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive based on the law and and for taxpayers will not receive direct compensation and the results of the tax are used for the needs of the state for the prosperity of the people. According to article 1 of Law no. 16 of 2000, the

definition of a taxpayer is an individual or entity which according to the provisions of the tax law is determined to carry out tax obligations, including tax collection or tax withholding.

The Directorate General of Taxes continues to strive to increase state tax revenue and seeing how important taxes are for state revenue, the Directorate General of Taxes [DPJ] is always trying to make changes in the form of improving tax policies and systems. The purpose of the Directorate General of Taxes in doing this is to encourage mandatory compliance taxes become more increased in reporting taxes to the state and making payments. If taxpayer awareness increases, then taxpayer compliance in reporting and paying taxes will also increase which will directly affect state tax revenues. For this reason, it is necessary to conduct a review of matters that can affect the level of taxpayer compliance. Full compliance of taxpayers is also the responsibility of the Directorate General of Taxes. The DPJ needs to look deeper into matters that affect taxpayer compliance in reporting and paying taxes. It is necessary to provide good service to every taxpayer, both as a corporate taxpayer and as an individual taxpayer. Taxpayers should receive good treatment and supervision because this can also affect taxpayer compliance in reporting and paying taxes to the state.

Account Representatives[AR] is an executive position at the tax service office [KPP] which consists of several levels of positions as described in the laws and regulations article 1 paragraph 1 PMK 45/2021. Initially the Account Representative [AR] followed PMK No. 79/PMK.01/2015 which states that Account Representatives are employees who are appointed and determined to be Account Representatives at the tax service office. With the change in regulations, the task of an Account Representative is no longer to maximize the function of consulting and guiding taxpayers but only to carry out tax oversight. Even though the Account Representative's duties are also related to counseling and counseling related to the drafting of appeals and counseling to taxpayers. Account Representatives become one of the factors that influence taxpayer compliance in reporting and paying taxes. Information obtained by several taxpayers who received an SP2DK (Letter of request for explanation of data and/or information) sometimes found inconsistent directions from AR to taxpayers.

If in the previous regulation there were two functions of an Account Representative, namely covering service and consulting functions as the first function and monitoring and potential exploration functions as the second function. In some cases the services provided by Account Representatives are not fully a good forum for consultation for the public who are taxpayers when they want to consult on matters related to taxes that they wish to report both by individual taxpayers and corporate taxpayers. The supervision carried out by the Account Representative (AR) is also one of the causes of non-compliant taxpayers in reporting and paying taxes. Account Representative (AR) does not really know the business condition of the taxpayer. In addition to the difference in perception of the previous AR and the replacement AR in understanding tax rules and this often happens, taxpayers are directed differently. This is what makes taxpayers confused with different directions in implementing tax obligations.

Research conducted by Rahmawati Irawan and Arja Sadjiarto in 2013 with the title "the effect of Account Representative (AR) on taxpayer compliance at KPP Pratama Tarakan". The results state that the service competency factors, service credibility and material compliance monitoring have an effect on taxpayer compliance at KPP Pratama Tarakan. While the factor of politeness of service and supervision of formal compliance has no effect on taxpayer compliance at KPP Pratama Tarakan. This is relevant to this research because the first goal to be achieved is to determine the effect of Account Representative (AR) service quality on taxpayer compliance at KPP Pratama Kupang. In addition, research conducted by Widomoko and Nofryanti in 2017 with the title "the influence of service quality, supervision and consultation by Account Representatives [AR] on taxpayer compliance [case study at KPP Menteng one Central Jakarta]". The

results of this study are that there is a significant influence between the variables of service quality and supervision by the Account Representative [AR] on taxpayer compliance, while the consulting variable by the Account Representative [AR] does not have a significant effect on taxpayer compliance.

Tax revenue can also be maximized if it is supported by high awareness of taxpayers in complying with applicable tax obligations. Taxpayer awareness is a factor that influences the level of taxpayer compliance. Awareness in paying taxes is an element that is closely related to human behavior in understanding the reality of being obedient in paying taxes to the state treasury for the common good. Tax awareness states that the positive assessment of the taxpayer community on the implementation of state functions by the government will move the community to comply with the obligation to pay taxes. [widiayati and Nurlis, 2010].

In recent cases, taxpayers have failed to report and pay taxes to the state, which later became an act of non-compliance by taxpayers due to the lack of awareness of the individual or business entity taxpayer. Lack of counseling or outreach as well as effective supervision carried out by tax officers. Taxpayers ultimately do not have the awareness to carry out tax obligations.

Taxpayers who have received services from an Account Representative (AR) at the Pratama Kupang Tax Service Office say that the services obtained from Account Representatives (AR) tend to be less comfortable and also unable to provide answers that can solve the taxpayer's problems. Existing services tend to be unsatisfactory and there are differences in perceptions between several Account Representatives (AR) in interpreting tax rules that make taxpayers confused. The purpose of this study was to determine the effect of Account Representative [AR] service quality and tax awareness on taxpayer compliance.

Account Representatives[AR] was first established at KPP which has implemented a modern organization. The Account Representative at that time carried out the task of intensifying taxation by providing guidance or advice, consulting, analyzing and supervising taxpayers. The legal basis for implementing Account Representative is KMK No.98/KMK.01/2006 which is also equivalent to PMK 68/PMK.01/2008. Based on this rule, an Account Representative is defined as an employee who is appointed to each supervisory and consulting section at the KPP that has implemented a modern organization. Then this regulation was revised with PMK 79/2015 which separated the functions and duties of the Account Representative into two functions, namely with the definition previously mentioned. And in further development, Account Representative duties have been revised again with PMK 45/2021 which focuses on Account Representatives to carry out tax oversight. [Nora Galuh Candra Asmarani, 2021]. There are Account Representative tasks based on PMK45/2021, namely:

Conduct analysis, elaboration and management in order to ensure that taxpayers are aware of laws and regulations regarding taxation by planning, implementing and following up intensification and extensification based on data collection and mapping of tax subjects and objects, Carry out area control activities, observe tax potential and control information, Carry out search, collection, processing, research analysis, updating, and follow-up of tax data. Supervise compliance with tax obligations of taxpayers. Develop the concept of appeal and carry out counseling to taxpayers. Supervise and monitor the follow-up of data and information referred to but not limited to notification letter data, third party data and tax collection data Perform administrative management of the establishment and drafting of the concept of issuing legal products and tax control products.

Tax awareness states that the positive research of the taxpayer community on the implementation of state functions by the government will move the community to comply with the obligation to pay taxes. Empirically it has also been proven that the higher the

tax awareness of the taxpayer, the higher the level of taxpayer compliance. Taxpayer awareness is needed to increase taxpayer compliance. [suyatmin, 2004].

A person will be said to have a level of tax awareness when he knows that there are laws and tax provisions and wants to comply with them. Taxpayers know that the tax function is for the welfare of the people, calculating and paying and reporting taxes on time without any coercion. Taxpayer non-compliance is a serious problem for the government. Taxpayer non-compliance will obviously have an impact on state revenue from the reduced state tax sector so that it will automatically also have an impact on state budget problems. (Kastolani and Ardiyanto 2017).

Therefore, taxpayer compliance is very important and needs to be taken into account by the government, in the process taxpayer compliance tends to be better from year to year even though it still has weaknesses that still often occur.

Hypothesis, Account Representative (AR) is part of the tax officer whose job is to assist taxpayers in dealing with tax problems experienced by taxpayers. Thus, it is necessary to pay attention to the quality of the services of the Account Representative (AR). The better the quality of Account Representative (AR) service, the better the taxpayer compliance in carrying out obligations as citizens in carrying out tax compliance. Based on the description above, it can be concluded that the hypothesis is as follows

H1: Account Representative (AR) has a positive effect on taxpayer compliance

Tax awareness is a factor that is closely related to the nature and behavior of taxpayers. Awareness can be encouraged and supported by good performance from the tax officials who seek to make taxpayers aware or tax awareness can also occur from the awareness of the taxpayers themselves. In essence, tax awareness is something that can affect taxpayer compliance. Based on the description above, it can be concluded that the hypothesis is as follows.

H2: Tax awareness has a positive effect on taxpayer compliance.

2. RESEARCH METHOD

The sample in this study were taxpayers registered at the Kupang Pratama Tax Service Office who had received SP2DK and received service directly from AR as many as 35 taxpayers. Data collection techniques using questionnaires (incidental sampling).

3. RESULTS AND DISCUSSIONS

3.1 Characteristics of Respondents

The following is the distribution of the characteristics of respondents based on the type of taxpayer.

Table 1. Individual taxpayers

No	Individual taxpayers	Information
1.	Exploration business	2 taxpayers
2.	Resort business	2 taxpayers
3.	Car wash business	1 taxpayer
4.	Heavy equipment rental business	10 taxpayers
5.	Production wood sales business	1 taxpayer
6.	Groceries business	2 taxpayers
7.	Heavy equipment spare parts business	1 taxpayer
8.	Catering business	1 taxpayer
9.	Store building	2 taxpayers
10.	Lecturer	2 taxpayers
AMOUNT		24 taxpayers

Based on Table 1 above, it can be seen that of the 24 respondents who were registered as individual taxpayers, they consisted of taxpayers with exploratory

businesses, restaurant businesses, car wash businesses, heavy equipment rental businesses, wood production selling businesses, basic food businesses, heavy equipment spare parts businesses. , catering businesses, building shops and lecturers.

Table 2. Corporate taxpayers

No	Corporate taxpayer	Information
1.	Construction company	3 taxpayers
2.	Shipping company	4 taxpayers
3.	CV engaged in the business of selling spare parts	2 taxpayers
4.	Cv engaged in printing	1 taxpayer
5.	CV engaged in the furniture business	1 taxpayer
	AMOUNT	11 taxpayers

Based on Table 2 above, it can be seen that of the 11 respondents who were registered as corporate taxpayers consisting of taxpayers of construction companies, shipping companies, cv engaged in the business of selling spare parts, cv engaged in printing, and cv engaged in the furniture business.

Table 3. Corporate taxpayers

No	Corporate taxpayer	Information
1.	Construction company	3 taxpayers
2.	Shipping company	4 taxpayers
3.	CV engaged in the business of selling spare parts	2 taxpayers
4.	Cv engaged in printing	1 taxpayer
5.	CV engaged in the furniture business	1 taxpayer
	AMOUNT	11 taxpayers

Based on Table 2 above, it can be seen that of the 11 respondents who were registered as corporate taxpayers consisting of taxpayers of construction companies, shipping companies, cv engaged in the business of selling spare parts, cv engaged in printing, and cv engaged in the furniture business.

3.2 Validity test

Validity Test is used to measure whether or not a questionnaire is valid. A questionnaire is said to be valid if the questionnaire is able to reveal something that will be measured by the questionnaire. This validity test uses Pearson Correlation by calculating the correlation between the values obtained from the questions.

Table 4. Test the validity of the quality of Account Representative Services

Statement	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	Information
Quality of service AR1	15,857	23,420	.904	Valid
Quality of service AR2	15,400	20,776	.955	Valid
Quality of service AR3	15,400	19,953	.965	Valid
Quality of service AR4	15,428	19,605	.967	Valid
Quality of service AR5	15,485	20,434	.960	Valid
Quality of service AR6	14,142	23,420	.788	Valid

Based on the results of the validity test above, it shows that the Account Representative (AR) service quality variable has a significant value indicating that all of these statements are valid.

Tabell 5. Test the Validity of Tax awareness

Statement	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	description
Tax Awareness 1	12,228	14,182	.840	Valid
Tax awareness 2	12,885	13,575	.951	Valid
Tax awareness 3	12,028	14,146	.943	Valid
Tax awareness 4	12,571	14,664	.891	Valid
Tax awareness 5	12,971	13,499	.956	Valid

Based on the results of the validity test above, it shows that the tax awareness variable has a significant value indicating that all of these statements are valid.

Table 6. Taxpayer compliance validity test

Statement	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	description
Taxpayer compliance 1	12.66	16,232	.905	Valid
Taxpayer compliance 2	12.06	13,291	.979	Valid
Taxpayer compliance 3	12.06	13,526	.974	Valid
Taxpayer compliance 4	12.37	14,887	.907	Valid
Taxpayer compliance 5	12.9711	12,987	.983	Valid

Based on the results of the validity test above, it shows that the taxpayer compliance variable has a significant value indicating that all of these statements are valid.

Table 6. Reliability Test

No	Variable	Cronbach's Alpha	Information
1.	X1 (quality of service Account Representative(AR))	0.974	Reliable
2.	X2 (Tax awareness)	0.970	reliable
3.	Y (Taxpayer compliance)	0.979	reliable

Based on the table above, it can be seen that the Cronbach's alpha value of the three variables is greater than 0.06, so that all statement items for the dependent variable (X) and independent variable (Y) are reliable.

3.3 Multiple Linear Regression Analysis

Table 7. Summary modelb

Model	R	std. Error of the Estimate	Change Statistics				
			R Square Change	FChange	df1	df2	Sig. FChange
1	.975a	1,204	.950	301,832	2	32	.000

Based on the Determination Test in table 7, it is obtained that $R = 0.975$. Which means the variance of the independent variable data (Quality of Service Account Representative (AR) and Tax Awareness) can explain the variance of the dependent variable data (taxpayer compliance) of 97.5%. This means that the X1 variable

(Account Representative (AR) service quality) and the X2 variable (tax awareness) are able to show a result of 97.5% which explains the effect on taxpayer compliance.

Table 8. ANOVA b

Model		Sum of Squares	Df	MeanSquare	F	Sig.
1	Regression	874,609	2	437,304	301,832	.000a
	residual	46,363	32	1,449		
	Total	920,971	34			

a. Predictors: (Constant), Tax Awareness, Account Representative (AR) Service Quality

b. Dependent Variable: Taxpayer Compliance

Table 8 above shows the results of the ANOVA test which gives a calculated F value of 301.832 which is positive. Thus jointly the independent variables have a positive effect on the dependent variable, namely variable X1 (quality of service Account Representative (AR)) has a positive effect on taxpayer compliance and also variable X2 (tax awareness) also has a positive effect on taxpayer compliance

Table 9. Multiple Linear Regression Analysis Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	std. Error	Betas	Q	Sig.
1	(Constant)	.482	.743		.648	.521
	Account Representative (AR) Service Quality	.074	.113	.079	.655	.517
	Tax Awareness	.891	.119	.900	7,480	.000

a. Dependent Variable: Taxpayer Compliance

Based on table 9, Regression is obtained:

$$Y = a + bx_1 + bx_2$$

$$Y = 0.482 + 0.074X_1 + 0.891x_2$$

The constant value of this regression equation is 0.482, meaning that if the independent variable is equal to zero (0), then Taxpayer Compliance is 0.482 units. Regression Coefficient $b_1 = 0.074$, which means that if variable X1 (quality of service of Account Representative (AR)) increases by 1 unit, then Taxpayer Compliance increases by 0.074%. Regression Coefficient $b_2 = 0.891$ which means that if variable X2 (tax awareness) increases by 1 unit, taxpayer compliance increases by 0.891%

So that it can be said that the quality of Account Representative (AR) service and tax awareness have a positive effect on Taxpayer Compliance. The independent variables (Account Representative (AR) service quality and tax awareness) have a positive and significant influence on the dependent variable, namely Taxpayer Compliance. This means that the compliance of a taxpayer, both individual taxpayers and corporate taxpayers, can be influenced by the quality of Account Representative (AR) services and tax awareness.

The results of this study indicate that the Quality of Account Representative (AR) services such as overcoming taxpayer problems quickly and with good service can actually influence taxpayers in complying in carrying out tax obligations, namely paying taxes to the State. the X1 value of 0.074 shows a positive result from the results of the analysis which directly shows if the quality of Account Representative (AR) service has an effect on taxpayer compliance. This is the same as the results of previous research which also showed positive results if the quality of Account Representative (AR) service also had a significant influence on taxpayer compliance.

Likewise, tax awareness possessed by taxpayers can also affect taxpayer compliance. Where the level of awareness possessed by taxpayer compliance currently still tends to be low, especially with the changes that continue to occur which make it difficult for taxpayers to understand. The X2 value of 0.891 shows a positive result from the results of the analysis which directly shows that tax awareness has an effect on taxpayer compliance. In previous research, this variable was not examined, therefore with the results of X2 (tax awareness) it shows that it has a positive influence on taxpayer compliance of 0.891.

In the previous study, the results obtained showed that the X1 variable, namely the quality of the Account Representative (AR) service, also had a positive effect on taxpayer compliance of 0.055. This means that the quality of Account Representative services has a big influence because they both have a positive influence on taxpayer compliance, both in previous research and in current research.

And for variable X2, namely tax awareness, it has never been tested before so with the results showing that tax awareness has a positive effect of 0.891, this means that the level of tax awareness also has a considerable influence on taxpayer compliance. This can then be used as test material for further research to further strengthen if tax awareness does have an influence on taxpayer compliance.

Based on the first hypothesis, Account Representative (AR) service quality has a positive effect on taxpayer compliance. That means the same as the results of this study which also showed results that had a positive effect. Thus, the results of this study support the existing hypothesis. And in the second hypothesis tax awareness has a positive effect on taxpayer compliance. This hypothesis is the same as the results of this study which shows that tax awareness has a positive effect on taxpayer compliance

4. CONCLUSION

Based on the results of the analysis presented, it can be concluded that Account Representative (AR) service quality and tax awareness have a positive effect on taxpayer compliance. This result can be seen that: Account Representative (AR) services have a positive effect on taxpayer compliance. Tax awareness has a positive effect on taxpayer compliance Suggestion For Account Representatives (AR) to pay more attention to the quality of service provided to taxpayers. Because the results of this study indicate that the service quality of the Account Representative has an influence on taxpayer compliance. For taxpayers to have more awareness of tax compliance by being more willing to learn and find out about new tax regulations and implement them in compliance in reporting and paying taxes to the State. For further research. This research was limited, only looking at the quality of Account Representative (AR) service and tax awareness as the main factors. It is hoped that further research will be carried out by looking at other factors that can cause taxpayers not to comply properly with taxpayers.

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