ANALYSIS OF THE INLUENCE OF TAX OFFICE ACCOUNT REPRESENTATIVE ON TAXPAYER COMPLIANCE

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Taxes have a very important role in state revenues to finance various forms of expenditure in order to improve the welfare of Indonesian society. In order to improve taxpayer compliance in fulfilling its tax obligations, the Directorate General of Tax to modernize the tax administration incorrectly is the acccout representative who becomes the liaison partner between the Directorate General of Tax and the taxpayer. It is expected that with acccout representative can improve taxpayer compliance. The purpose of this study is to know the role of service, consultation and supervision acccout representative of taxpayer compliance for taxpayers registered in the Primary Tax Office Kebayoran Baru Tiga. Sampling using slovin formula amounted to 100 respondents. The data used is primary data through data collection using questionnaire. The test used in this research is Partial Least Square (PLS) method. The results of this study indicate that the influence of service and supervision acccout representative of taxpayer compliance has a positive effect but consultation between account representative does not affect the compliance of corporate taxpayers. The amount of coefficient of determination for Taxpayer Compliance of 32.48 percent indicated by Service, Consultation, and Supervision Account Representative, while the rest is shown by other variables not shown in the model.

Keywords: Account Representative, Tax, Compliance, Taxpayer

1. INTRODUCTION

Tax has a very important role in economic development and state development. In the 2016 State Budget, the source of income from the tax sector contributes above 80% of the total state revenue (www.kemenkeu.go.id). Such a vital role of taxation makes governments should continue to make efforts to increase revenue from the tax sector. In addition to government efforts required also the participation of taxpayers to meet the obligations of taxation well, because the increase in tax revenue will not be achieved without an increase in compliance of Taxpayers. (Widodo, 2010). Account Representative is a tax officer who performs supervisory duties on the fulfillment of Taxpayers 'obligations, serves the fulfillment of Taxpayers' rights, serves Taxpayers in consultation if the Taxpayer requires information or other matters relating to the rights and obligations of the fulfillment of the obligations of the Taxpayer (Diana, 2013: 18). The existence of Account Representative pursuant to Regulation of the Minister of Finance No. 206.2 / PMK.01 / 2014 which has been amended and refined to Regulation of the Minister of Finance No. 79 / PMK.01 / 2015. The Regulation stipulates that Account Representative is an appointed officer in every service, supervision and consultation division of the Tax Office that has implemented the Modern Organization.

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Account Representative (AR) residing in the taxpayer's office should not be confused or afraid to perform its tax obligations. In addition to its function as a service provider, consultation for Taxpayers. Account Representative (AR) is also a liaison between the Directorate General of Taxes with Taxpayers such as taxpayer business checked by the Tax Inspector. Account Representative can submit the purpose and purpose of the examination, provide additional explanation related to the correction of the examiner, and become a friend to discuss the implementation of the latest taxation policy (DJP, 2013).

The Directorate General of Tax continues to develop and improve in order to increase tax revenue. Account Representative appointed to provide tax services to taxpayers, also runs a consultation function. Consultation is quite important because, with the consultation is expected taxpayers can ask the Account Representative officers about the laws or regulations taxation that is not understood, so that the good cooperation between the taxpayer with the Tax Office where represented by officers Account Representative. Directorate General of Taxes has made many efforts to increase tax revenue for the common prosperity. One way to optimize tax revenue is to raise awareness of taxpayer role compliance. With the function of supervision by Account Representative officer taxpayers are expected to obey and timely in paying tax so that acceptance in the tax sector can be increased. According Situmorang, etc (2011) suggests that supervision is a business and action in order to know until where the implementation of tasks implemented according to the provisions and targets to be achieved.

2.   LITERATURE REVIEW

The Government, especially the Directorate General of Taxes as the agency that manages the taxation of Indonesia has made efforts to improve taxpayer compliance, namely to reform the taxation realized by launching the modernization of taxation programs. Modernization of taxation is done by making changes in the service system, improving the quality of Human Resources (HR), and improving the organization. (Pandiangan, 2008). In order to improve the organization to provide excellent service, consultation and intensive supervision to Taxpayers, then formed Account Representative (AR) in every Tax Office that has been implementing modern organizations. Account Representative (AR) is the liaison partner of the Directorate General of Taxes with the taxpayer (Suryanto, 2013).

In Regulation of the Minister of Finance No. 79/PMK.01/2015 Account Representative (AR) is a tax officer responsible for the implementation of the service, consultation and supervision directly for a certain number of taxpayers who have been assigned to him. Account Representative (AR) as one of the spearhead of the potential exploitation of the State in the field of taxation.

The Directorate General of Tax continues to develop and improve in order to increase tax revenue, account representative appointed to provide services to

taxpayers. Account representative service is expected to provide satisfaction, increase public trust and build a good image for the tax apparatus so taxpayers interested in volunteering willing to carry out its tax obligations. Consultation by account representative is expected to provide input, motivation, and equate the perception of the taxpayer in accordance with the applicable tax rules. In addition, with the expected discussion of taxpayers can ask the account representative officers about the laws or regulations taxation that is not understood, so that the good cooperation between the taxpayer with the primary tax office where represented by officers account representative. While supervision by account representative is a form of account representative attention to the taxpayer about the amount of tax payable. In addition, the account representative always reminds the taxpayer that it is his responsibility to deposit and report the tax payable before the due date. Observation is very important because taxpayers will continue to be monitored directly and appealed for tax obligations. (Sukmawati, 2015).

Taxpayer compliance by Norman D. Nowak cited by Chairil (2014) states that taxpayer compliance is a compliance climate and awareness of fulfillment of tax obligations, reflected in situations where:

1. Taxpayers understand or seek to understand all provisions of tax laws.

2. Fill out the tax form completely and clearly.

3. Calculate the tax payable correctly.

4. Pay the tax payable on time.

Taxpayer compliance is an important factor in the modern tax system. Even whatever system and tax administration is used if compliance can be realized, then tax revenue will be high. (Gunadi, 2013).

Previous research done by:

(a) Retno Sukmawati (2015) is the result of research proves that service variable and supervision variable Aaccount Representative have an effect on Taxpayer Compliance. While the Consultation variable has no significant effect on Taxpayer Compliance taxpayer case study entity registered in KPP Pratama Madya Pekanbaru.

(b) Dya Putri and Made Dudy (2014) is the result of research proves that service variable, consultation variable and Rerpresentative Account Awareness variable have an effect on compliance of Formal Compliance. case study of individual taxpayer in KPP Pratama Manunggal Surabaya Sokomanunggal.

(c) M. Fahrian Ramadhan (2015) is the result of the study proves that the variable of service affect the Taxpayer Formal Compliance. And Consultation variables have no significant effect on Compliance of Formal Taxpayer of private taxpayer case case in KPP Pratama Maros.

3. RESEARCH METHODS

The research design used is Causal Research (Causal Research) which is a research to know the relation of one or more independent variable (independent variable) to dependent variable (dependent variable). Independent variable (independent variable) in this research is account representative and dependent variable (dependent variable) is taxpayer compliance.
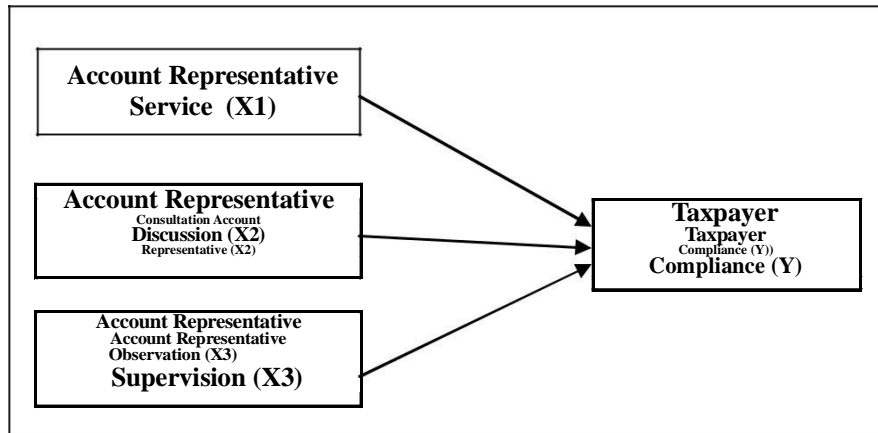
Figure 3.1: Conceptual Framework

TABLE 3.1: OPERATIONAL RESEARCH VARIABLES

Variables	Indicator Scale	Measurement
Services (X1) (Diana Sari, 2013)	1. Code of Conduct Account Representative. 2. Provide an effective and clear answer. 3. Fast, responsive and responsible for handling complaints. 4. Immediately inform the change of tax provisions. 5. Ethics communicate to taxpayers.	Ordinal
Consultation (X2) (Herry Purwono, 2010)	1. Provide time to the taxpayer. 2. Receive technical consultation. 3. Provide solutions to the taxpayer. 4. Provide information required by the taxpayer.	Ordinal
Supervision (X3) (Mardiasmoro, 2016)	1. Making a note of calculation of taxpayer's issuance. 2. Make notification letter of change of tax value. 3. Providing an appeal on the deposit of SPT. 4. Providing motivation to the taxpayer. 5. Remind the obligations of the taxpayer.	Ordinal
Taxpayer Compliance (Y) (Chairil, 2014)	1. Calculate the correct amount of taxes. 2. Timeliness in paying taxes 3. Timeliness in reporting tax return. 4. Has no arrears.	Ordinal

Source: data processed

Hypothesis

H1: Account Representative Services (ARS) affect Taxpayer Compliance.

H2: Consultation Account Representative (CAR) effect on Taxpayer Compliance.

H3: Account Representative Supervision (ARSpv) affects Taxpayer Compliance.

Data collection technique is done by questionnaire method that is data collection technique by spreading the instrument (questionnaire) which contains questionnaire to the respondent registered in Primary Tax Office Jakarta Kebayoran Baru Tiga. The data used in this research is primary data. The population in this study is the corporate taxpayers as much as 6400 corporate taxpayers with the criteria that have the Taxable Enterpreneur Confirmation Number is 4,034 taxpayers.

To obtain the sample in this study using the following criteria:

Number of Corporate Taxpayer having Taxable Enterpreneur Confirmation Number	4.034
Corporate Taxpayer reporting e-tax for 4 years in a row	1.241
Corporate Taxpayer turnover between 5 to 8 billion rupiah	722
Corporate Taxpayer is engaged in Manufacture	399
Corporate Taxpayer moves outside the field of Services	1.572 +
Total	3.934 -
Corporate Taxpayer has a profit/positive loss > from 5 billion rupiah in Services	100

So the questionnaires distributed to the respondents were 100 questionnaires in Primary Tax Office Kebayoran Baru Tiga, from the number of questionnaires the whole questionnaire returned all can be processed. Data analysis method used with Partial Least Square (PLS) method.

4.   RESULTS AND ANALYSIS

4.1. Respondent's Characteristics
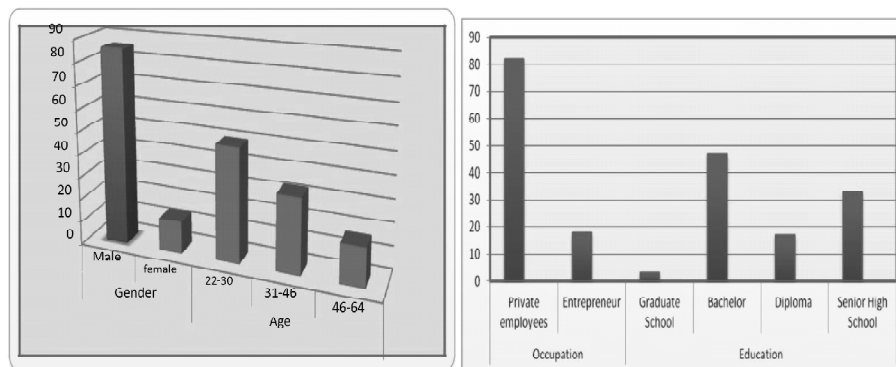
4.2. Data Analysis

To perform the test PLS need to be tested the test of validity and reliability. An indicator is valid if it has a loading factor above 0.5 to the intended construct.

TABLE 4.1: OUTER LOADING TEST PHASE I

	Original Sample (O)	Criteria	Conclusion
ARS1 <- ARS	0.595172	>0.5	VALID
ARS2 <- ARS	0.097196	<0.5	REDUKSI
ARS3 <- ARS	-0.288458	<0.5	REDUKSI
ARS4 <- ARS	0.303227	<0.5	REDUKSI
ARS5 <- ARS	0.726188	>0.5	VALID
ARSpv1 <- ARSpv	0.815422	>0.5	VALID
ARSpv2 <- ARSpv	0.724229	>0.5	VALID
ARSpv3 <- ARSpv	0.600046	>0.5	VALID
ARSpv4 <- ARSpv	0.525334	>0.5	VALID
ARSpv5 <- ARSpv	0.668964	>0.5	VALID
CAR1 <- CAR	0.45206	<0.5	REDUKSI
CAR2 <- CAR	0.358731	<0.5	REDUKSI
CAR3 <- CAR	0.940478	>0.5	VALID
CAR4 <- CAR	0.645688	>0.5	VALID
TC1 <- TC	0.755414	>0.5	VALID
TC2 <- TC	0.79325	>0.5	VALID
TC3 <- TC	0.807339	>0.5	VALID
TC4 <- TC	0.835525	>0.5	VALID

Smart PLS output for loading factor in table 4.1 gives insignificant indicator results will be reduced in this study such as ARS2, ARS3, ARS4 and CAR1 and CAR2.

After reducing the invalid indicator then the loading factor in Table 4.2 gives the value above the recommended value of 0.5 and more than 1.96. Means indicator used in this research is valid or have fulfilled convergent validity.

TABLE 4.2: TEST OF OUTER LOADING PHASE II

	Original Sample (O)	T Statistics (|O/STERR|)	Criteria	Conclusion
ARS1 <- ARS	0.820214	2.461848	> 0.5, 1.96	VALID
ARS5 <- ARS	0.973294	3.137663	> 0.5, 1.96	VALID
ARSpv1 <- ARSpv	0.815457	15.372646	> 0.5, 1.96	VALID
ARSpv2 <- ARSpv	0.724643	10.790449	> 0.5, 1.96	VALID
ARSpv3 <- ARSpv	0.599479	6.850265	> 0.5, 1.96	VALID
ARSpv4 <- ARSpv	0.525086	4.146178	> 0.5, 1.96	VALID
ARSpv5 <- ARSpv	0.669097	7.901020	> 0.5, 1.96	VALID
CAR3 <- CAR	0.953058	2.759828	> 0.5, 1.96	VALID
CAR4 <- CAR	0.678583	2.015376	> 0.5, 1.96	VALID
TC1 <- TC	0.749354	6.572871	> 0.5, 1.96	VALID
TC2 <- TC	0.801883	10.981280	> 0.5, 1.96	VALID
TC3 <- TC	0.808413	12.138546	> 0.5, 1.96	VALID
TC4 <- TC	0.831931	17.892623	> 0.5, 1.96	VALID

Table 4.3 shows the average variance extracted (AVE) value above the standardized value (0.5), indicating that the construct has a good discriminant validity value. The Cronbach's alpha value must be greater than 0.6 and the composite reliability must be greater than 0.5 indicating that all constructs in the model estimated in this study are reliable:

TABLE 4.3: AVERAGE VARIANCE EXTRACTED (AVE)

	Cronbachs Alpha	Composite Reliability	AVE		
ARS	0.80023	0.89436	0.810026	**> 0.5**	VALID & RELIABEL
ARSpv	0.70794	0.802968	0.454572	**> 0.5**	VALID & RELIABEL
CAR	0.595826	0.808346	0.684397	**> 0.5**	VALID & RELIABEL
TC	0.810705	0.875403	0.637547	**> 0.5**	VALID & RELIABEL

Nilai f^2 The f2 value for latent predictor power is shown in Table 4.4. with the following information:

TABLE 4.4: F SQUARE

	TC	Criteria	Conclusion
ARS	0.067	> 0.02	Weak
ARSpv	0.444	> 0.15	Medium
CAR	0.018	> 0.02	Weak

The amount of coefficient of determination shown in Table 4.5 for Taxpayer Compliance of 32.48 percent is shown by Account Representative Service (X1) Account Representative Supervision (X3), while the rest is indicated by other variables not shown in the model.

TABLE 4.5: R SQUARE

	R Square	Criteria	Conclusion
ARS			
ARSpv			
CAR			
TC	0.324858	> 0.3	MODERAT

Test path coefficients for Taxpayer Compliance can be explained in Figure 4.1 and table 4.5 on the path coeficients as follows:
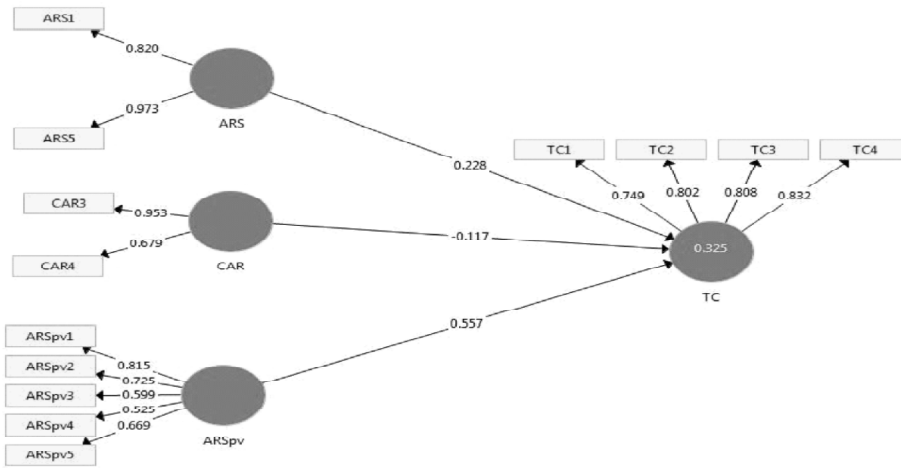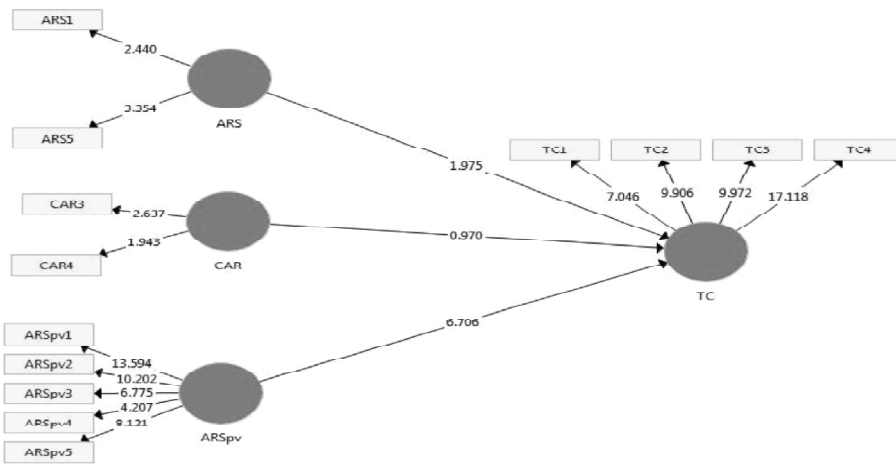
Figure 4.1: Test Algorithm

Figure 4.2: Bootswraping Test

TABLE 4.6: PATH COEFFICIENT

	Original Sample (O)	*T Statistics (|O/STERR|)*		
ARS -> TC	0.227712	1.981876	> 1.96	H1 accepted
ARSpv -> TC	0.557056	6.654342	> 1.96	H3 accepted
CAR -> TC	-0.117408	0.972624	< 1.96	H2 is rejected

The results show that Account Representative Service (X1) and Consultation Account Representative (X2) have a positive influence on Taxpayer Compliance

(Y), so the greater Account Representative Service (X1) and Consultation Account Representative (X2) then Taxpayer Compliance (Y) also will increase. Further Account Representative Supervision (X3 has no effect on Taxpayer Compliance (Y), it shows Account Representative Supervision is not dominant in determining Taxpayer Compliance.

5. CONCLUSION

Based on the results of the analysis and discussion that has been done that is about the influence of service, consultation and supervision by Account Representative (AR) on Taxpayer compliance body can be concluded as follows:

1. Account Representative Services (ARS) has a significant, positive influence on taxpayer compliance seen from Original Sample 0.227712 and T Statistics 1.981876 (> 1.96) so that hypothesis 1 is accepted. Performance Account Representative (AR) can be seen from the service that becomes the main key for the State apparatus to increase tax revenue and taxpayer's satisfaction can have a positive impact on corporate taxpayer compliance. The Account Representative will give encouragement to the taxpayer to establish a dynamic and good relationship with the Tax Office. This shows that the higher the tax service the taxpayer compliance will be higher too.

2. Consultation with Account Representative (CAR) on corporate taxpayer compliance shows the result is not significant and negative seen from Original Sample -0.117408 and T Statistics 0.972624 (<1.96) then Hypothesis 2 is rejected. Account Representative that serves in providing consultation on matters concerning calculations, rules of procedure and other issues concerning taxes faced by the taxpayer. Consultation Account Representative is required to understand applicable tax laws or regulations. Due to increase taxpayer compliance in terms of paying tax obligations, taxpayers do not require consultation provided by Account Representative but to the quality of service and consultation only in the form of frequently asked questions and AR provide advice solving problems faced by the taxpayer.

3. Account Representative Supervision (ARSpv) has a significant, positive influence on taxpayer compliance seen from the Original Sample 0.557056 and T Statistics 6.654342 (> 1.96) so that hypothesis 3 is acceptable. Role Account Representative provides direct supervision to the taxpayer in terms of tax obligations, where the supervision provided can be in the form of monitoring and reminding taxpayers if there are violations committed. The tax imposed on the corporate taxpayer must be supervised by an Account Representative who must understand the conditions of the

taxpayer and get a mutual agreement so as to get the best solution for the taxpayer. Oversight AR can provide satisfaction and comfort for the taxpayer, this condition will result in taxpayer compliance agency will immediately pay its tax obligations. This indicates that the higher supervision made by Account Representative hence the higher also taxpayer compliance agency.

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