# The Effect Of Service, Consultation And Supervision Of Representative Accounts On Taxpayer Compliance

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**Abstract:** The purpose of this study is to determine the influence of service, consultation and supervision acccout representative of taxpayer compliance partially and simultaneously. The method used in this study is the method of Purposive Sampling with the number of samples obtained as many as 98 samples. Data processing using SPSS version 23.0. Population and sample in this research is taxpayer body registered in Tax Office Pratama Kebayoran Baru Tiga. The data used in this study is categorized as primary data. Data were collected through questionnaires. The results of this study partially indicate that the service acccout representative positively influence taxpayer compliance, consulting acccout representative positive effect on taxpayer compliance and supervision acccout representative have a positive effect on taxpayer compliance. Simultaneously service, consultation and supervision of acccout representative jointly have a positive effect on taxpayer compliance. While Adjusted R Square service, consultation and supervision acccout representative affect taxpayer compliance of 53%, the remaining 47% influenced by other variables not tested in this study.

**Keywords**: Service; Consultation; Supervision of Acccout Representative and Taxpayer Compliance

## INTRODUCTION

According to Law No. 16 of 2009 as the fourth Amendment to Law No. 6 of 1983 on General Provisions and Tax Procedures referred to as tax is a contribution to the country owed by a private person or entity that is coercive under the Law by not getting directly rewarded and used for the purposes of the state for the great prosperity of the people. Taxes have a very important role in economic development as well as state development. In the 2016 State Budget, the source of income from the tax sector contributes above 80% of the total state revenue. The important role of taxes is that the government must continue to make various efforts to increase revenue from the tax sector. In addition to the government's efforts, taxpayer participation is also needed to fulfill its tax obligations properly, because the increase in tax revenue will not be achieved without increased taxpayer compliance. (Widodo, 2010).

The government, especially the Directorate General of Taxation (DJP) as the body that manages Indonesian taxation has made efforts to improve taxpayer compliance, namely

carrying out tax reform realized by launching a tax modernization program. Tax modernization is done by making changes in the service system, improving the quality of human resources, and improving the organization. (Pandiangan,2008). In order to improve the organization to provide excellent service, consultation and intensive supervision to the taxpayer, an account representative (AR) is established in each Tax Service Office that has presented modern organizations. Account representative is a liaison partner of the Directorate General of Taxation with the taxpayer (Suryanto,2013).

Directorate General of Taxation continues to develop and improve to increase tax receipts, account representatives appointed to provide services to taxpayers. Account representative services are expected to provide satisfaction, increase public trust and build a good image for the tax apparatus so that taxpayers are willing to carry out their tax obligations. Consultation by account representative is expected to provide input, motivation, and equate the perception of taxpayers to conform to the applicable tax regulations. In addition, with consultation it is expected that taxpayers can ask the account representative officer about the laws or regulations of taxation that are not understood, so that there is a good cooperation between the taxpayer and the KPP where represented by the account representative officer. Meanwhile, reviewed by the representative account is a form of representative account attention to the taxpayer about the amount of tax owed. In addition, the representative account always reminds the taxpayer that it is his responsibility to deposit and report taxes owed before the deadline. Supervision is very important because taxpayers will continue to be monitored directly and encouraged about their tax obligations. (Sukmawati, 2015).

Taxpayer compliance according to Norman D. Nowak quoted by Chairil (2014) states that taxpayer compliance is a climate of compliance and awareness of the fulfillment of tax obligations, reflected in situations where:
1. Taxpayers understand or seek to understand all provisions of tax legislation.
2. Fill out the tax form in full and clear.
3. Calculate the taxes owed correctly.
4. Pay the taxes owed in time.

Taxpayer compliance is an important factor in the modern tax system. Even whatever tax system and administration is used if that compliance can be realized, then tax receipts will be high. (Gunadi, 2016).

Suryanto's previous research was conducted in 2013, namely the influence of account representative performance as a connecting bridge for taxpayer compliance, the study used one variable, namely account representative service at Surakarta Primary Tax Office, which distinguishes this study from the previous study of researchers using only one variable, namely account representative service while the researcher uses three variables namely service, consulting and supervision of account representative to taxpayer compliance. The reason researchers added all three variables is because they are a unit of representative account performance. Account representative provides good service to taxpayers then continued by consulting on taxpayer issues and conducting supervision and monitoring about taxpayer obligations.

Researchers are interested in choosing this topic because the representative account officer becomes a direct link between the interests of the KPP and the taxpayer, so the representative account must work its best in order to create a good relationship between the KPP and the taxpayer expected with the account representative the level of taxpayer compliance increases in paying its tax obligations to increase state revenue in the tax sector.


## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Tax Sense

Tax is a taxpayer contribution to a country owed by a Private Person and Entity that is coercive under the Act, with no direct benefit and is used for the purposes of the State for the great prosperity of the people. Tax definition stipulated by Rochmat Soemitro (in Diana,2013:34). Taxes are people's dues to state coffers under the law (which can be

imposed) by not getting direct lead (counter-performance) services that can be shown and which are used to pay public expenses.

Definition of tax presented by S.I Djajadiningrat (in Diana,2013:34) Taxes as an obligation to hand over a portion of the wealth to the state coffers due to a particular circumstances, events and deeds, but not as punishment, according to government regulations and may be imposed, but there is no reciprocal service from the State directly, to maintain the general welfare.

From this definition there are four elements that characterize the tax which is summarized as follows:

1. People's dues. Dues participating in our state tax legislation affirms that tax is the embodiment of citizens' participation in national development.
2. To (cash) the state. The Kup Act affirms that taxes must be paid to state coffers or other entities officially appointed by the government (Kup Act article 10)
3. By law (may be imposed). Every law must always be imposed.
4. There is an opinion that the tax is not based on the law but does not carry out any sanctions or penalties.
5. There was no immediate reply. If the direct reward of a payment of his name is no longer tax can mean a purchase or levy.

Based on the above description can be concluded that the tax is the mandatory dues of the community for the services imposed on it both individuals and institutions based on the applicable tax law deposited to the KPP, the tax is entered as state coffers used for state financing and improving the welfare of the community.

### Definition of Taxpayer Compliance

The definition of taxpayer compliance was put forward by Safri Nurmantu in Chairil (2014:127) that "Taxpayer compliance can be defined as a situation where the taxpayer fulfills all tax obligations and exercises his taxation rights"". Taxpayer Compliance According to Machfud Sidik (in Chairil,2014:128) suggests that: Voluntary of compliance is the backbone of the self-assessment system, in which the taxpayer is responsible for setting their own tax obligations and then accurately and on time to pay and report the tax.

While according to Erard and Feinstin (in Siti Kurnia,2010:139) states that: Using psychological theory, in taxpayer compliance namely guilt and shame, taxpayer perception of the fairness and fairness of the tax burden they bear, and the effect of satisfaction on government services. According to Norman D. Nowak (in Chairil,2014:125) there are several things that can affect taxpayer awareness or compliance in fulfilling their tax obligations, as well as factors such as:

1. The size of the tax rate.
2. The implementation of neat billing is consistent and consequential.
3. There are or no sanctions for offenders.
4. The implementation of sanctions is consistent, consequential and indiscriminate.

According to Norman D. Nowak quoted chairil (2014:127) explaining " taxpayercompliance is as a climate of complianceand awareness of the fulfillment of tax obligations", reflected in the situation where:

1. Taxpayers understand or seek to understand all provisions of tax legislation.
2. Fill out the tax form in full and clear.
3. Calculate the taxes owed correctly.
4. Pay the taxes owed in time.

### Understanding Account Representative

Account representative is a tax officer who performs supervisory duties on the fulfillment of taxpayer obligations, serves the fulfillment of taxpayer rights, serves taxpayers in the framework of consultation if the taxpayer needs information or other things related to the rights and obligations of fulfilling taxpayer obligations (Diana,2013:18). The account representative is based on Regulation of the Minister of Finance No. 206/PMK.01/2014 which has been changed and refined in Regulation of the Minister of Finance No.

79/PMK.01/2015. The regulation stipulates that the account representative is an employee appointed in each section of the ministry, supervision, and consultation at the Tax Service Office who has supplemented the Modern Organization.

## Understanding Peservice

Service is a process of assistance to others in certain ways that requires sensitivity and interpersonal relationships in order to create satisfaction and success achieved. (Diana,2013:79).

According to the Law of the Republic of Indonesia No. 25/2009 on Public Service Article 1 is explained that: Public service is an activity or series of activities in order to fulfill the needs of the service in accordance with the laws and regulations for every citizen and resident of the goods, services and/or administrative services provided by the public service organizer.

Services in the tax sector can be interpreted as services provided by the Directorate General of Taxation to taxpayers to help taxpayers meet their taxation. (Masruroh,2013:4).

## Understanding Account Representative Consultation

According to Marsudi (2013:124), consulting services are counseling services by counselors to customers (consuls) that enable konsulti to gain insight, understanding and ways that need to be implemented to deal with third party issues. In this case it focuses more on the account representative who performs his function as a consultation as well as his duties include:

1. Account representatives give taxpayers time to consult.
2. Account representative receives taxpayer technical consultation directly or indirectly (telephone and internet).
3. Account representative provides a solution to the taxpayer's problems with clear and precise.
4. Technical consultation provided by account representative makes it easier for taxpayers to carry out their tax obligations.
5. Based on the description above a representative account provides consultation so that the problems faced by taxpayers can find the right solution to the problem faced and the account representative provides an explanation of the applicable tax law.

## Understanding of Account Representative Supervision

The term supervision was put forward by Mardiasmo (2016:55) that: Supervision is an effort to set performance standards with planning goals, design information feedback systems, compare actual performance with pre-defined standards, determine if there are irregularities and measure the significance of such irregularities, and take necessary corrective measures to ensure that the company's resources are being used wherever possible in the most effective and efficient way to achieve the company's goals.

While according to Sarwanto (2010:94) mentions that what is meant by "Supervision is an activity that seeks to have the work done in accordance with the set plan or the desired result".

Based on the above explanation, it can be concluded that, supervision is a process or effort to observe all activities of the organization to ensure that all the company's resources are being used as effectively as possible. The representative account has the function of overseeing the taxpayer's tax obligations, the oversight given in order to supervise and alert the taxpayer to the taxes imposed on it.

Among the duties of an account representative in its function as a supervisor based on the Minister of Finance of the Republic of Indonesia No. 726/KM.01/2014 are:

1. Account representative makes calculations of bill letters to taxpayers and proposes examination and investigation in accordance with applicable Law
2. The representative account makes a notification letter of change in the amount of taxpayer tax value.
3. The representative account provides information on spt tax deposit period and yearly.

## METHODS

The design of the research used is Causal Research which is a study to find out the relationship of one or more independent variables to dependent variables. The independent variables in this study are representative accounts and dependent variables are taxpayer compliance.

In this study there were four variables, namely three independent variables and one dependent variable, namely:

1. A Free variable or independent variable (X) is a variable that may affect or be the cause of changes or the onset of dependentvariable or bound variables (Y). In this study the x variables were account representative service (X1), account representative consultation (X2) and account representative supervision (X3).

2. A bound ordependent variable (Y) is a variable that is affected or that is a result of an independent variable or a free variable (X). In this study the Y variable is taxpayers" compliance.

Data collection technique is done by polling method, namely data collection technique by disseminating instruments (questionnaires) containing a list of questions to respondents. The poll used is a closed poll so that the respondent just chooses the answer that is considered most appropriate.

The instrument used in this study is a questionnaire that will be given to the taxpayer of the entity registered at the Office of Tax Service Pratama Jakarta Kebayoran Baru Tiga. The data used in this study is primary data. Primary Data is research data obtained directly from original sources specifically collected to answer questionnaires or communicate directly to respondents through questionnaires directly given to respondents. Data obtained directly from taxpayers of taxable entities / entrepreneurs registered at KPP Pratama Jakarta Kebayoran Baru Tiga.

The population is not only people but also objects and other natural objects. The population is also not just the number on the object/subject (Sugiono,2016:81). The population in this study is the Taxpayer Agency / Entrepreneur registered in KPP Pratama Jakarta Kebayoran Baru Tiga. As for the population in this study as many as 6,400 taxpayer agencies.

Samples are part of the number and characteristics that the population has (Sugiyono, 2016:81). The sampling in this study was conducted using purposive sampling method, whichis to have a specific purpose or target in selecting samples in a random way.

Sampling in this study was done using the Slovin formula so that it can be known how many samples will be taken. In the formula slovin uses 5-10%. In this study due to limited time and effort, this study took a 10% error or error rate. that the number of samples to be tested is as many as 98 respondents.

## RESULT AND DISCUSSION

**Table 1. Multiple regression tests**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 4,239 | 9,505 | | 2,056 | ,003 | | |
| | X1 | ,139 | ,087 | ,156 | 3,218 | ,013 | ,783 | 2,278 |
| | X2 | ,151 | ,104 | ,134 | 2,219 | ,023 | ,864 | 2,158 |
| | X3 | ,400 | ,098 | ,398 | 4,061 | ,000 | ,776 | 2,289 |

Source: Research data, 2020

Based on the results of multiple linear regression equations can be explained as follows:
1. The constant value of 4,239 means that if the service of the representative account(X1), consulting account representative (X2), and the supervision of the representative

account (X3) is constant or equal to zero then taxpayer compliance (Y) of 4,239 assuming other factors are considered fixed.

2. The regression coefficient of account representative service (X1) of 0.139 means that if the account representative service (X1) increases by one unit, then taxpayer compliance (Y) will also increase by 0.139 assuming other factors are considered fixed. The regression coefficient is positive which means account representative services have a positive influence on taxpayer compliance.

3. The regression coefficient of account representative consultation (X2) of 0.151 means that if the representative account consultation (X2) increases by one unit, then taxpayer compliance (Y) will also increase by 0.151 assuming other factors are considered fixed. The regression coefficient is positive, which means that consulting a representative account has a positive effect on taxpayer compliance.

4. The regression coefficient of supervisory account representative (X3) of 0.400 means that if the supervision of the representative account (X3) increases by one unit, then taxpayer compliance (Y) will also increase by 0.400 assuming other factors are considered fixed. The regression coefficient is positive which means that the supervision pengawasan of representative accounts has a positive influence on taxpayer compliance.

**Partial Hypothesis Test**

Based on table 1, above shows how much influence one independent variable has individually in explaining variations in dependent variables..

1. Account representative service (X1)to taxpayer compliance (Y)
   Variables service account representative amounted to 3,218 with a significant rate of 0.013, then compared to $t_{tabel}$ 1,986 turns out values (3,218) > (1,986). So Ho was rejected and Ha accepted meaning there was an influence of representative $t_{hitung}$ $t_{tabel}$ account services on taxpayer compliance.

2. Account representative consultation (X1)on taxpayer compliance (Y)
   Variables consulting account representative amounted to 2,219 with a significant rate of 0.023, then compared to $t_{tabel}$ 1,986 turns out value (2,219) > (1,986). So Ho was rejected and Ha accepted meaning there was an influence $t_{hitung}$ $t_{tabel}$ of representative account consultation on taxpayer compliance.

3. Oversight of representative accounts (X1) for taxpayer compliance (Y)
   Variables pens gadget account representative of 4,061 with a significant rate of 0.000, then compared to $t_{tabel}$ 1,986 turns out value (4,061) > (1,986). So Ho was rejected and Ha accepted that there was an influence on $t_{hitung}$ $t_{tabel}$ pengawasan the oversight of representative accounts on taxpayer compliance.

**Simultaneously Test**

Based on the output of spss test results 23.0 can be concluded that the result $F_{hitung}$ of 13,464 with a significant level of 0.000 means > (13,464 > 2,700), thus Ho is rejected and Ha accepted meaning that there is proven influence of account $F_{hitung}$ $F_{tabel}$ representative service (X1), representative account consultation (X2)and supervisoryof representative account (X3)on taxpayer bound variables (Y).

**Dertermination Coefficient**

the adjusted R Squre value of 0.530 or 53% indicates that 53% of variables bound by taxpayer compliance can be explained by free variables namely account representative service, account representative consultation, and account representative supervision,while the remaining 47% is explained by other factors not contained in this study.

**CONCLUSIONS**

Based on the results of research that has been conducted on the influence of services, consultation, and supervision of account representatives on taxpayer compliance in KPP

Pratama Jakarta Kebayoran Baru Tiga then can be drawn conclusionsbyresearchers as follows:

1.  Account representative serviceshave a significant influence on taxpayercompliance. This is indicated by the hypothetical test results, where the testing in this study shows the count = 3,218> t table = 1,986 with a significant 0.13 smaller than 0.05. Thus Ho1 was rejected and Ha1 was accepted, meaning that the service of representative accountshad an effect on taxpayer compliance.

2.  Account representative consultationhas a significant influence on taxpayercompliance. This is indicated by the hypothetical test results, where the testing in this study shows the count = 2,219 > t table = 1,986 with a significant 0.23 smaller than 0.05. So Ho2 was rejected and Ha2 was accepted, meaning that consulting representative accounts had an effect on taxpayer compliance.

3.  The supervision of representative accounts has a significant influence on taxpayercompliance. This is indicated by the hypothetical test results, where the testing in this study shows the count = 4,061 > t table = 1,986 with a significant 0.000 smaller than 0.05. Thus Ho3 was rejected and Ha3 was accepted, meaning that the supervisionof representative accounts had an effect on taxpayer compliance.

4.  The effect of service, consultation andaccount supervision on taxpayer compliance was 53% remaining 47% influenced by other variables not tested in this study.

Based on the results of the discussion and conclusions of the study, some of the suggestions that researchers can present are as follows:

1.  The Tax Service Office (KPP) must continue to improve its performance in the future, especially services to the taxpayer that are fast and accurate so that taxpayers do not have to queue too long (efficiently), so that taxpayers feel comfortable, so that compliance in paying taxes can increase and help improve the economy in the tax sector.

2.  In order to improve taxpayer compliance to pay its taxes the Tax Service Office (KPP) should be able to further improve the consultation in order to form satisfaction for taxpayers and prospective taxpayers so as to have a tendency to make payments on time.

3.  The oversight of representative accounts must also be increased in order to create interest for taxpayers to pay their taxes.

4.  For further researchers it is expected that it is necessary to add other variables reviewed from different aspects that were not used in this study.

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