The Importance of Account Representative Services and Tax Law Enforcement

**DOI** : https://doi.org/10.33096/atestasi.v3i1.404

**Author** : Della Fadhilatunisa
**Email** : della.fadhilatunisa@uin-alauddin.ac.id
**Afliasi** : Universitas Islam Negeri Alauddin, Makassar

**Coresponding author** : della.fadhilatunisa@uin-alauddin.ac.id

**ABSTRACT** : The study aims to discuss the impact of service account representative on taxpayer compliance, tax law enforcement on taxpayer compliance, and the impact of the service of account representative and tax enforcement against taxpayer compliance. The study used quantitative approaches using simple random sampling sample selection methods, as many as 100 taxpayer respondents. The statistical test is multiple regression. The results of a partial test proved that account representative has an effect on the taxpayer’s compliance with the facilities provided, reliability, responsiveness, assurance and empathy are well done in assisting taxpayers to fulfill their exposure obligations. Tax law enforcement affects the taxpayer’s compliance with the taxpayer is aware that the imposition of sanctions will be for taxpayers who do not fulfill their exposure obligations. Simultaneous testing results proved that account representative services and tax enforcement have an effect on taxpayer compliance with good service contributions as well as tax enforcement that incriminated taxpayers.

**Keyword** : Account Representative; Obedience; Tax law enforcement; Taxpayers

**Introduction**

In Indonesia, tax reform was conducted in 1983, and the Reformation was a change in the tax system from the Official Assessment System to the Self Assessment System. The Self Assessment System is expected to reduce direct hubungan between tax authorities with taxpayers who are concerned about the illegal practices that can be encouraged to avoid or reduce the tax obligations for the taxpayer concerned (Sari, 2013). With the Self Assessment System, taxpayers are given direct responsibility by the Government to complete their own tax obligations and are expected to be obedient in resolving such tax obligations. Taxpayer compliance (tax Compliance) can be identified from the taxpayer’s compliance in registering, the taxpayer’s compliance to deposit the notification letter (SPT), the taxpayer’s compliance with the calculation and payment of
the tax owed, and the taxpayer's compliance in the arrears payment tax (Kurnia Rahayu, 2010). Taxpayer compliance can be measured by adherence to delivering its SPT and awareness of the function of taxation as state financing.

Overall the primary taxpayer compliance is whether the taxpayer has delivered his or her SPT. Therefore, there are several factors that can encourage the taxpayer compliance, namely the condition of the system of taxation administration of a country, the service of taxpayers, the enforcement of taxation law, tax check, and tax rates (Niu, 2010). There needs to be a taxpayer awareness that as a citizen who has income, there is a duty to pay taxes for him, but in practice in the field, many citizens who deliberately avoid or reduce their income so as not to be taxable, the solution is the modernization of taxation (Rakhmad, 2007). This phenomenon suggests that taxpayers do not feel the objection to pay their tax obligations, but the bureaucracy of the Directorate General of Taxation (DGP) is quite old, transparent and deemed complicated by the taxpayer so that the construction and supervision of the DGS will be necessary to increase tax acceptance.

During 2002, DGP conducted a taxation reform commonly referred to as modernization. One of the changes in taxation modernization is the reform of the organization structure DGP, with a new function in the modern office of DGP, the Account Representative function (AR). As a tax administrator, DGP also strives to improve the functioning of faster, easier and cheaper services for taxpayers (Anies et al, 2016). Account Representative is given the responsibility to supervise the taxpayer's tax compliance by analyzing and monitoring the taxpayer's compliance with the payment and reporting of its tax obligations. Thus the Account Representative is a function that is carried out in the framework of service and supervision of taxation compliance.

Satisfaction of the taxpayer's acceptable service reflects the quality of service provided by the Reprsentative Account which can be from the following 5 dimensions according to Parasuraman et al (1990), which is physical evidence, reliability, responsiveness, assurance or convincing and empathy. The result of good service is taxpayer will be more understanding in completing the obligation of taxation, good service can help difficulties or problems related to calculation, deposit, and reporting made by taxpayers. With good service, it will encourage taxpayer awareness in carrying out its tax obligations so that the service impacts on increasing taxpayer compliance. Taxpayers will fulfill their tax obligations when they see that taxation sanctions will be more in the service (Nugroho Jatmiko, 2006). Sanctions enforcement needs to be applied due to the phenomenon of rising tax bill (STP) issued by the Directorate General of Taxation to taxpayers.

The application of severe taxation sanctions may prevent taxpayers from committing taxes, as taxpayers will feel a greater loss due to the imposition of taxation sanctions due to the taxpayer’s breach of tax obligations. Supported also by research
conducted by A. W. Sari (2015) stated that the tax sanctions have a positive and significant effect on the taxpayer reporting compliance. According to Kurnia Rahayu (2010), there are two kinds of compliance, namely formal compliance where the taxpayer fulfills its tax obligations in accordance with the provisions of the taxation law, the compliance of materials in which the taxpayer is substantive or in fact fulfill all the provisions of taxation material, namely the content and soul of the taxation law.

The implementation of taxation sanctions, Fischus services, and taxation awareness partially have a significant positive influence on taxpayer compliance. This indicates that the higher the taxpayer's attitude towards the implementation of fines, the higher the taxpayer compliance (Nugroho Jatmiko, 2006). The role of account representative that is in the Office of Primary Tax Service Gambir Two Jakarta is not effective enough in improving the taxpayer compliance. This is evident from the research results indicating that only service variables significantly affect the taxpayer compliance level, while the consultation and supervision variables have no significant effect on the taxpayer compliance level (Amilin & Anisah, 2008). Law enforcement and Self Assessment System taxes have an effect on compliance. Both are applied to help improve taxpayers’ compliance. Generally rated is good enough but has not run optimally (Wulan, 2013).

In this research, the research object used by the authors is the service of Account Representative, tax law enforcement and taxpayer compliance. The research subject chosen by the author is a personal taxpayer who is enrolled in the primary service office in the city of Bandung. This research was conducted at 5 primary Tax office in Bandung city.

**Research Methods**

The research is categorized into a type of descriptive verifiedative research that is causality. A descriptive study was conducted to know and become able to explain the characteristics of variables examined in a situation (Sekaran, 2015). The population in this study is all taxpayers who are registered and obligated to report their annual SPT to the primary Tax Service office in Kota Bandung, which is as much as 563,402 individual taxpayers.

The samples in this study are as much as 100 individual taxpayers. The sampling technique defined is a probability sampling technique using the random sampling method. The formula used to define a personal person taxpayers sample is to use the Slovin formula. Respondents in the study, both the analytical Unit and the observation unit, are private taxpayers in 5 primary tax offices in the city of Bandung. The collection of data derived from questionnaires comes from independent variables and dependent variables developed in the form of written statements. The statements are then distributed to respondents.
The X_1 variables (Account Representative service) and X_2 (tax law enforcement) are paired with a variable data Y (taxpayer compliance) then collected through a questionnaire that uses a ordinal scale, then before processing ordinal data is first converted to interval data using Method Successive Interval (MSI). Before the data is collected, the instruments in this study have tested their validity and reliability levels first. Then perform the data processing expressed with sentences descriptively through descriptive analysis. Next after the data is collected, the classical assumption test is done, namely test normality, heteroskedastisity test and multicholinerity test. And conducted multiple linear regression analyses, coefficients of determinations and hypothesis testing. Implementation of DAA’s testing was conducted with Statistical Package for Social Sciences (SPSS) Version 23. The withdrawal of conclusion is done based on the analysis and hypothesis done, from the conclusion, the researcher will do the description of the variables studied.

Testing hypothesis done with a To use Formula:

\[ H_0 (\text{zero hypothesis}) = \beta_1 = 0 \text{ servicing Account Representative has no significant effect on taxpayer compliance} \]

\[ H_a: \beta_1 \neq 0 \text{ servicing Account Representative has significant effect on taxpayer compliance} \]

With a significant rate (\( \alpha \)) of 5%, \( db = 97 \), so it is obtained \( t_{table} \) while \( t = -1.985 \) dan 1,985. Criteria: Reject \( H_0 \) if \( T_{counts} > t_{table} \) or \( t_{count} < t_{table} \), thank \( H_a \) (\( P-value < 0.05 \)). While the \( H_0 \) if \( T_{count} < T_{table} \) or \( t_{count} > t_{table} \), thank \( H_0 \) (\( P-value > 0.05 \))

Result and Discussion

Based on the results of the questionnaire, it is known that respondents who had a higher education of 90 from a total of 100 respondents. This indicates that the respondent has a good understanding of the provisions in fulfilling its taxation obligations so that the awareness arises to pay taxes, according to Purwantini & Suratna (2004) that one of the tax-deductible awareness factors in paying taxes is usually influenced by some factors one of which is the level of education, the higher the level of education then the higher the taxpayer awareness itself.

Based on the result of data processing using the Pearson Product Moment correlation using the help of software Statistical Program from Society Science (SPSS) version 23.0 can be noted that the validity of the value of the Koefesien (R-Count) of each item statement on the Taxpayer's compliance variable is greater than the R-table i.e. 0.197. This Test result indicates that all statement items for variables taxpayer compliance, service variables Account Representative , and Variables Tax law enforcement it is valid and feasible to be used as a research measuring instrument and can be used in subsequent analyses.

Based on the data processed software SPSS 23.0 is seen that the value of the reliability of a coefsien in each variable is greater than Cronbach’s Alpha (\( \alpha \)) 0.70. The results of this test appoint that all the items of the statement used in each variable are
already reliable so that it can be concluded that the measuring instrument used to measure the entire variables has given consistent or reliable results.

The respondent’s answer scores on the taxpayer’s compliance variable were seen from each indicator and gained the overall actual score for that variable by 4238 of the ideal score of 6000, resulting in a 6000 percentage achievement of 70.63%. This indicates that the taxpayer compliance at the Primary Tax Service office in the city of Bandung is well-judged.

Result answer score in the account representative service variable on each indicator and the overall actual score for that variable amounted to 6346 of the ideal score of 9000, resulting in a 9000 percentage achievement of 70.51%. This indicates that the service of account representative at the Primary Tax Service office in the city of Bandung is still well assessed.

Hacyl answers the respondent’s response to tax law enforcement variables in each indicator and acquired the overall actual score for that variable by 1793 of the ideal score of 2500, resulting in a percentage achievement of 71.72%. This indicates that enforcement of tax law at the Primary Tax Service office in the city of Bandung has been assessed well.

The verificative analysis in this study is to seek the influence of account representative Services and law enforcement tax on taxpayer compliance using multiple linear regression statistical methods. Because the data scale is likert ordinal so as to research purposes data in the transport first using Method of Successive Interval (MSI) with the help of Software Stat 97 in Microsoft Excel 2016. The Output of processed suggests that account representative Services and penegakan tax law enforcement jointly affect Taxpayers compliance.

Classic Assumption Test
Normality Test

The normality test on a regression model is used to test whether the residual value resulting from a regression of discontinuity is normal or not. Following is a table test normality with Kolmogorov-Smirnov test.

Table 1. Test Normalitas

<table>
<thead>
<tr>
<th>Statistic</th>
<th>Standardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>100</td>
</tr>
<tr>
<td>Normal Parameters Mean</td>
<td>.000</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>.990</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>.129</td>
</tr>
<tr>
<td>Absolute</td>
<td>.129</td>
</tr>
<tr>
<td>Positive</td>
<td>-.116</td>
</tr>
<tr>
<td>Negative</td>
<td></td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>1.285</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.073</td>
</tr>
</tbody>
</table>

Source: SPSS Output (2019)
Based on table 1 Kolmogorov Smirnov test acquired significance value (asymp. Sig. (2-tailed)) amounted to 0.073. The value of significance (p-value) is greater than 0.05, so it can be concluded that the data has fulfilled the normality assumption. Regression Model is said to be good if there is Homokedastisitas. In research This study did not occur heteroskedastisity. Multicholininerity Test aims to test whether multiple linear regression models are found in the correlation between independent variables. A good regression Model should not occur correlation between independent variables. A commonly used value to demonstrate the presence of multicholininerity is vif > 10 and Tolerance < 0.1

### Table 2. Multikolinierity Test

<table>
<thead>
<tr>
<th>Coefficientsa</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>Tolerance</td>
</tr>
<tr>
<td>1</td>
<td>Service Account Representative (X1)</td>
</tr>
<tr>
<td></td>
<td>Law Enforcement Tax (X2)</td>
</tr>
</tbody>
</table>

**Source:** SPSS Output (2019)

Based on table 2 it is known that both free variables have a value of tolerance more than 0.10 and the value of vif is less than 10, so it can be concluded that the data has no problems multikolinierity.

### Hipotesis Test

Partial hypothesis testing (test T)

T-statistic tests essentially show how far the influence of a single-explanatory or independent variable is individually in describing the variation of the dependent variable (Ghozali, 2011:98). Test T done by comparing t count with T table and significant value.

### Table 3. Significance Testing results (test T)

<table>
<thead>
<tr>
<th>Coefficientsa</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>8.811</td>
</tr>
<tr>
<td></td>
<td>Service Account Representative (X1)</td>
<td>.538</td>
</tr>
<tr>
<td></td>
<td>Law Enforcement Tax (X2)</td>
<td>.576</td>
</tr>
</tbody>
</table>

**Source:** SPSS Output (2019)

From table 3 results output SPSS obtained t count value for service Account Representative (X1) amounting to 6.511 with a T value table of 1.985. Because the value of the T count is greater than the table T value (6.511 > 1.985) with a significance value of 0.000 < 0.05 then H01 is rejected and Hα1 is received, meaning that
the *account Service Representative* has significant effect on the taxpayer compliance at 5 KPP Pratama in Bandung.

From table 3 the output of SPSS results is obtained the calculated T value \( t_{\text{count}} \) for Tax law enforcement \( (X_2) \) amounting to 4.994 with a T value \( t_{\text{table}} \) of 1.985. Because the T-count value is smaller than the table T value \( t_{\text{table}} \) (4.994 > 1.985) with a significance value of 0.000 < 0.05 then \( H_0 \) is rejected and \( H_a \) is accepted, meaning that the tax law enforcement is significant to the taxpayer compliance at 5 KPP Pratama in the city of Bandung.

**Simultaneous hypothesis testing (test F)**

The hypotheses to be tested on these simultaneous tests are:

- \( H_0 : \beta_1 : \beta_2 = 0 \) *account Representative service* and *tax law enforcement* have no significant effect on taxpayer compliance at 5 KPP Pratama in Bandung city
- \( H_a : \beta_1 : \beta_2 \neq 0 \) *Service account Representative* and *Tax law enforcement* significant influence on taxpayer compliance at 5 KPP Pratama in Bandung city

With a inquiring rate \( \alpha \) of 0.05 or 5%. Criteria: Reject \( H_0 \) if value \( t_{\text{count}} > t_{\text{table}} \) and receive \( H_1 \) by using *spss Software v. 23* obtained output as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>( F )</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>2378,627</td>
<td>2</td>
<td>1189,314</td>
<td>61,382</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>1879,429</td>
<td>97</td>
<td>19,376</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>4258,056</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: SPSS Output (2019)

Based on table 4 of *output* SPSS, it is known that the \( t_{\text{count}} \) value obtained is 61.382 and \( P-value (\text{sig.}) = 0.000. \) With \( \alpha = 0.05, \text{df}_1 = 2, \text{and DB}_2 = (n-k-1) = 97, \) then in \( t_{\text{table}} = 3.090. \) Due to the value \( F_{\text{calculate}} > F_{\text{table}} (61.382 > 3.090) \) and the significance value 0.000 < 0.05 then \( H_0 \) is rejected and \( H_a \) is accepted, meaning that the services of *account representative* and tax law enforcement have significant effect on the disobedience of taxpayers taxbody.

**Discussion**

Based on a descriptive analysis of the service *account representative* seen that the value of Persentase was obtained by 70.51%. Those values are in good category. The results of the descriptive analysis proved that the *account Representative* has provided services according to the needs and provide information on taxation to taxpayers. This is in accordance with the OECD theory, (2004) stating that the Directorate General of Tax has an *Account Representative* who can play an active role in
the role of building taxpayers, providing counseling, necessary information, so that taxpayers feel comfortable in fulfilling their tax obligations.

Based on the hypothesis that has been done in test T is to test the effect of partially showing the results of T test showing rejection H0, which means the service **account representative** influence on the taxpayer compliance in 5 primary tax office in the city of Bandung. While in accordance with the test double regression coefficient explains that when **Account Representative** service is getting better then the taxpayer compliance will be lami increased by 0.538. From test results conducted by researchers, support the theory **Account Representative** service submitted by andyastuti (2013) where good service needs to be done when the taxpayer will convey its tax obligations. Satisfactory service makes the taxpayer feel valued and satisfied when fulfilling the tax obligations, so that the taxpayer is not reluctant to convey the tax obligations.

Judging from the specifics of The variables examined, the study conducted a test between the **account representative** service to the taxpayer compliance. While the earlier researchers conducted by Amllin & Anisah (2008) where the variables examined regarding the role of **account representative** at the tax compliance level The results both demonstrate that **Account Representative** service has an influence on taxpayer compliance.

**Effect of law enforcement on tax compliance with taxpayers**

Based on the descriptive analysis of tax law enforcement is seen that the value of Per was obtained at 71.72%. The value is in good category. The results of the descriptive analysis proved that taxpayers have understood that the imposition of sanctions is quite heavy is one means to educate the taxpayer, meaning that the taxpayer has a awareness of law enforcement if it does not fulfill its taxation obligations or when the calculation is not in accordance with the actual. Some taxpayers who think less agree that the administrative sanctions imposed on the offender tax rules are very mild, because the taxpayer has been subject to administrative sanctions and they feel that administrative sanctions remain detrimental to taxpayers.

This supports the theory of Nugroho Jatmiko (2006) yAng said that when The taxpayer feels that the tax sanction is severe harm to him, then the taxpayer will fulfill the obligation of his exposure. The Hipotesis that has been conducted in Test T is to test a partial effect on enforcement of tax laws on taxpayer compliance memeprihatikan that tax law enforcement affects the taxpayer's compliance with 5 primary tax service offices in the city of Bandung. While in accordance with the testing of the double regression coefficient explained that if the tax enforcement is increasingly higher then the taxpayer compliance will be increased by 0.576. The Study also supported research conducted by A. W. Sari (2015) stating that tax sanctions are influential in the taxpayer reporting compliance.

**Effect of service Account Representative and enforcement of tax laws against compliance of taxpayers**

Taxpayer understanding of the obligation to pay taxes will be increased if accompanied by an increase in the quality of **account representative** and tax law
enforcement services. Each has a contribution to taxpayer compliance. According to the test results of multiple regression coefficients, the improvement of the service account Representative will add taxpayer compliance of 0.538 and increased tax enforcement will add taxpayer compliance of 0.576. The simultaneous testing results for the theory of Niu (2010) which says that there are several factors that can increase the taxpayer’s compliance, namely the condition of tax administration system of a country, the service of taxpayers, the enforcement of taxation law, tax audit, and tax rates.

The taxpayer's perception of the account representative's service contributes to the most dominant contribution to the taxpayer’s compliance of 31%. This is because taxpayers feel that the quality of service is important for the satisfaction of taxpayers in resolving taxation problems so that the tax Waib becomes obedient to pay taxes correctly and on time. Tax law enforcement does not make the most dominant contribution to taxpayers' compliance, but the taxpayer feels that the imposition of considerable sanctions is one of the means to educate taxpayers.

This study answered the phenomenon that the level of compliance on 5 KPP in the city of Bandung suffered a decline from the year 2014 to 2015 can be caused by the perception of taxpayers that the utilization of tax less transparent, tax service by the account Representative has not been optimal, and the enforcement of tax law on taxation sanctions still needs to be.

This simultaneous testing is in accordance with the theory expressed by Ismawan (2001) that taxpayers’ compliance can be achieved when the service is well-done, simple and convenient procedures for taxpayers, ongoing monitoring and effective verification and the enforcement of tax laws explicitly and fairly applied effectively. The Research also supports research Andyastuti (2013) that simultaneously, service and sanctions affect the delivery of yearly personal SPT individuals.

Conclusions

This research shows that p'selayanan account Representative has an effect on mandatory compliance, and tax law will affect the taxpayer’s tax compliance. The simultaneous testing of hypotheses, known that account representative Services and tax Law enforcement, affects Taxpayers' compliance. Subsequent Research is expected to further sharpen the study of tax law enforcement both from the administrative and criminal side of the law, because the results of this research have not reflected the mentality of the officers who enforce tax law so that not only the compliance of the taxpayer is increasing, but can eradicate things that violate the law. The Directorate General of Taxation, Training for Account Representative Regularly and specifically related Softskill especially from the communication side in order to face different taxpayers' characters. As well as conducting regular tax classes to improve the taxpayer's understanding of tax provisions and the brief and clear guidelines on the latest rules required by taxpayers.
Reference


