

The Role of Account Representative in Securing the Tax Proceed

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Keywords: Account Representative Competency, Account Representative Independency, Tax Proceed, Tax Regulation.

Abstract: The main objective of the research is to study the influence of account representative competency and independency in stimulating the tax payer in fulfilling their tax obligation so that the tax proceed can be secure enough. The study takes place at one of the tax office in Bandung. The target population involves 34 account representatives that work in the tax office as the respondents have become the focus of this research. The data have been collected by using questionnaires. After having the data being tabulated then it is analyzed by using multiple regressions. The result indicates that simultaneously both the account representative competency and independency influence in securing of tax proceed. However partially the account representative independency itself cannot influence the tax proceed.

1 INTRODUCTION

Having many years one of the governance' major source of income came from gas and oil. However, now do not exist anymore due to non-renewable resources. Every country should seek another source of income in enable to cover all the requirement expenses. Ones besides generating income through improving trading or exports, tax burden may give rise as a potential income for the government. Therefore, they need to evaluate and identify several aspects especially in tax policy and regulation.

With the tax payment, it is expected that the government can build infrastructure and public utility which may provide welfare and prosperity for the community. However, the tax payer both individual and business entity (corporate) should obey their obligation to pay taxes. Otherwise, public goods and services will be impossible to fulfill by the government due to lack of financing.

According to the statute no 28 year 2007 article no 1 concerning general provision and tax governance that is an obligation for the individual and the companies to contribute to the country and it can be enforced without having direct utilities in sake of community development and welfare. Within paying the tax obligation, the community will receives several benefits such as public goods and services quality improvement, providing high quality education, health insurance, building infrastructure, specific economic zone, community development and so on. In doing so, the government need a certain

action plan and tax policy that can improve awareness and willing to pay taxes.

It has been claimed that the function of tax includes budgetary and regulatory function. The first function triggers to generate income as much as it can. Several aspects and expenses require to be accomplished. Government expenditure may take in form of routine expenditures and development expenditures. In a routine expenditures one should considered and allocate the budget to finance several expenses such as government employee expenses, inventories expenses, maintenance and so on. While developments expenditure requires high amount of investment that will affect government's income and budget. Regulatory as a second function is concern in regulating economic, social and political domain. The main objective of this function gives rise to the government with the authority and flexibility to regulate economic development through fiscal policy. For instance, to attract both domestic and foreign investor special incentives in tax policy and treatment have been given. A special attention and protection are also have been given by the government through duty customs regulation.

Besides the above two function, taxation also has another mission as a stabilizer. Whereas the government has an authority to carry out and ensure that inflation can be control through certain mechanism. In doing so, for instance, regulates the circulation of money in the community, tax collection and use of tax efficiently and effectively. Moreover, tax function redistributes income in terms of

financing the public interest such as infrastructure and non- infrastructure development, providing field work which may give rise to improving welfare.

Indonesian government in order to achieve community welfare has considered managing tax system and policy properly. Thus, Directorate General of Taxation (DGT) as part of Minister of Finance in Indonesia has an authority to change the tax administration system from official system assessment into self-assessment system. The former system will state the rate and the amount of tax burden that should be paid by the taxpayer in certain period. However, with the latter system, the taxpayer has latitude to state and calculate the amount of tax burden, pay the tax and report by your own concerning tax payment.

The Directorate General of Taxation, after having particular evaluation on tax administration system implementation, seems there is a need to make improvement in several aspects due to the tax realm. Therefore, the first tax reformation has been conducted in 2002. This tax reformation focus on three aspects which includes: (a) modernization of tax administration; (b) Tax policy reformation; (c) both tax extensification and intensification. Moreover, the second tax reform have been stated in 2009 which concentrate on tax system. The objective of this reform is not only to improve tax compliance by the tax payer but also triggers good governance in tax administration. According to the previous head of Directorate General of Taxation, Mochamad Tjiptardjo (2009-2011) had revealed that the second tax reform in line with the tax strategy as described bellows:

- Continue reforming bureaucracy in Directorate General of Taxation who has entered the second stage.
- Provide incentive in particular group or sector
- Continue program mapping.
- Implement law enforcement

Furthermore, Mochamad expected the tax strategy could be accomplished and the tax sector can contributes state budget approximately 77% and the comparison between the ratios of tax receipts to gross domestic products 15%. The tax reforms are in no doubt and enable to execute continually mapping program. One form of reform in the field of taxation by the government is to establish a modern tax office (Kantor Pelayanan Pajak). The creation of modern tax office make directorate general taxes always provide excellent service to the taxpayer. However, an individual or unit in tax department should be appointed to do so. To achieve excellent service, the directorate general tax provide extra service by

forming Account Representative (AR) in every tax modern office,

According to Purwono (2010: 19) Account Representatives serves as a bridge or mediator between the taxpayer with the tax service office. An account representative as it has been regulated by the ministry of finance Republic of Indonesia No.98/KMK/01/2006 which is then amended by the regulation of finance minister No.79/PMK.01/2015 about account representative at the tax office. With this regulation an account representative plays an important role to cope with the second tax reforms' strategy and secure the state budget revenue.

According to the above finance minister regulation, an account representative in tax office are the tax office employees itself that have been selected and hired to supervised and provided consultation for the taxpayer. Account representatives are trained to be productive staff, to serve and have good tax knowledge by getting education and training from various sources. Through education and training is expected to have an understanding of the business as well as the needs of the taxpayer in conjunction with tax obligations. Therefore, the role of account representative is expected to improve taxpayer compliance and have implications for increasing state revenues from the tax sector. This is in line with the research that has been conducted before. Researchers such as (Sandi, 2010) and (wardani, 2011) pointed out that the results of the survey showed that Account Representative can improve taxpayer compliance. Similarly, researchers such as Rahmawati and Arya (2013) with quantitative approach from the results of their studies argued that the competence factor service, service credibility and compliance control material significantly influence taxpayer compliance in KPP Pratama. Further Boihaqi, Kumadji and Suhari (2015) reinforce the role of AR. The findings of his research states that counselling, consultation and supervision significantly influence corporate taxpayers. Even supervisory variable is the dominant variable in influencing taxpayer compliance in KPP Madya Malang. Recently, (Farikha & Praptoyo, 2016) conducted a case study with a qualitative approach. The findings also strengthen the opinion of the researchers above by stating that the reporting rate of tax returns increases each year which proves that the awareness of taxpayers is increasing so that the role of account representative as counselling, consultation and supervisor in providing socialization taxation more effective.

Despite several studies relating to the role of an account representative claimed to have contributed to the taxpayer's compliance rate both in calculating tax

liabilities and reporting in the form of tax returns and then paying the tax payable to the state treasury. The author is interested to study more about several factors related to the competence and independence of account representative.

2 LITERATURE REVIEW

2.1 Accounts Representatives

Reforms in the field of taxation have been made since 1984 in Indonesia in terms of policy (tax policy reform). Similarly, from the administrative side (tax administrative reform), tax reform has also been carried out to accompany the reform of taxation policy (tax policy reform). Through tax administration reform, a new system is introduced: Taxpayers (Wajib pajak or WP) self-account, calculate, pay and self-report self-taxes, change the old way in which the tax payable is determined directly by the government (official assessment). In the middle of 2012 is a milestone associated with the reformation of taxation after 1983. This relates to a significant change in the body of the directorate general tax organization. The organizational structure based on the type of tax has turned into a function-oriented organizational structure. The implications of this structure change give rise to an account representative role. As stated above, account representative has the duty to perform the function of counselling, consultation and supervision. Based on the regulation of the Minister of Finance No. 79 / PMK / .01 / 2015 on Account Representative at the Tax Office, Its function has been separated into two functions. The two functions include:

- Account Representative that performs tax service and consulting functions.
- Account Representative that performs supervisory function and excavates taxpayer potential.

According to Purnomo (2015) Account Representative who is in the Section of Supervision and Consultation globally has a task and work that can generally be divided into three types, namely:

- As an authorized consultant appointed by DGT which is free of charge (free) is provided to the Taxpayer in order to obtain information and simultaneously consultation related tax issues.
- Administration / Clerical Work related to formal service to Taxpayers' application, detailed in the Standard Operation and Procedure of Settlement of Application (SOP-AR).

- Security of Tax Receipts, either, through supervision and potential excavation.

Such strategic and tasks mandated by the DGT to Account Representative show that the DGT gives such great trust to Account Representative in carrying out the vision and mission of the DGT. But the reality in the Community Account Representative itself, not all of one voice related belief given the DGT. Trust given DGT to Account Representative in the form of tasks and such a strategic job for the achievement of organizational goals should be able to give positive contribution in the form of pride of the trust. The pride derived from such positive thoughts will generate positive attitudes as well and eventually any work that is mandated can be accomplished very well.

2.2 Account Representative Competency

As has been known that the competence of a person will be influenced and determined by the level of knowledge and skill level. Both factors can be realized through the achievement of formal and informal education level. In addition, relevant work experience will also contribute to the improvement of skills and knowledge in a more professional direction. According to (Meija, Balkin, & Caldi, 2010) competence is a characteristic inherent in someone who is associated with success. O "Hagan emphasized that" Competence is the product of knowledge, skill and values. To demonstrate that they have met their needs, replaced by and critically analyzed their practice and transferred know what, skills and values in practices".

Even competency requirements for an account representative are stipulated in the Decree of the Minister of Finance of the Republic of Indonesia Number 68 / PMK.01 / 2008 concerning account representative at Tax Office that has implemented the Modern Organization which involves:

- a) The lowest formal education graduate of Diploma III;
- b) The lowest rank at the proposed level is the Level I regulator (Group II / d)
- c) The lowest formal education of senior high school and the lowest rank of the regulator (class II / c) taking into account the availability of the employees of the Directorate General of Taxes, the workload, and potential tax revenues of the KPP Pratama concerned.

Fulfilment of the requirements imposed on an account representative results in a competent account representative officer. Competence will give hope for improvement of service function and consultation of

taxpayer. Mastery of good tax regulation will provide convenience to study the objective conditions of taxpayer business activities in order to obtain information or provide consultative tax-related issues. This consultative activity is expected to stimulate the taxpayer compliance level in relation to its obligation to perform the payment of tax payable to the state.

Furthermore, the safeguarding of tax revenue can even be increased through the supervision and exploration of potential tax. Based on the above explanation, then the hypothesis that requires Fulfilment of the requirements imposed on account representative results in a competent account representative officer. Competence will give hope for improvement of service function and consultation of taxpayer. Mastery of good tax regulation will provide convenience to study the objective conditions of taxpayer business activities in order to obtain information or provide consultative tax-related issues. This consultative activity is expected to stimulate the taxpayer compliance level in relation to its obligation to perform the payment of tax payable to the state. Furthermore, the safeguarding of tax revenue can even be increased through the supervision and exploration of potential taxes.

Based on the above explanation, then the hypothesis that requires verification is as follows:
H1: Account Representative Competence affects the security of tax revenue proceed.

2.3 Account Representative Independency

As it is known that what is meant by independence is a person or an entity that always shows impartiality or has no interest in performing a certain assignment, job or activity. This impartiality can be demonstrated for various activities that do not in fact cause any doubt or trigger suspicions of (a de facto) existence or can be legally proven to have no relationship (jurisdictionally). Even activities that will result in or act which indicates the existence of a special relationship should be avoided. For more details from the audit point of view, Arrens et al (2012) as an experts argues that independence is an unbiased view of performing in auditing, evaluation of the results of the examination or testing, and report the results of audit findings. This impartial attitude can be shaped in two perspectives:

- Independence in the mental attitude (independence in fact) which means the accountant can maintain an impartial attitude in

carrying out the examination of the financial statements

- Independence in appearance (independent in appearance) which means the accountant to be impartial according to the perceptions of users of financial statements.

This is also reinforced by the second common standard of SA Section 220 (SPAP 2011) which suggests that in all respects related to engagement, independence in the mental attitude must be maintained by the auditor. Likewise, the standard of tax audit which has been regulated by the Director General of Tax Regulation No. PER-23 / PJ / 2013 dated June 11, 2013 provides guidance that the examiner should be independent, that is not easily influenced by the circumstances, conditions, deeds and / or taxpayers examined. Therefore, based on these requirements then the propose hypothesis:
H2: The independency of account representative may affect the security of tax revenue proceed.

2.4 Securing the Tax Proceed

As has been pointed out that the reform of the structure and organization of the Directorate General of Taxes solely is to be able to increase tax revenue. Therefore, the existence of competent and independent account representative Who are competent and independent have the duty to carry out supervision of taxpayer compliance obligations, guidance / appeal to taxpayer and technical consultation taxation, compilation of taxpayer profile, reconciliation of taxpayer data in the framework of intensification and evaluate the result of appeal based on applicable provisions (Purnomo, 2015). Furthermore, the challenge of tax revenue can basically be divided into 2 (two) sectors, which are:

- a. routine acceptance challenges and
- b. Challenges of extra-effort acceptance.

The Challenges of routine acceptance can be made with supervision over:

- Comparison of tax payments per tax period (apple to apple comparison)
- Business plan and project data from taxpayer
- DIPA Data (List of Budget Usage) of central and regional treasurer

2.5 The Challenge extra effort

This challenge occurs in the light of there is a gap between tax revenue estimation and the target set by the tax office. Therefore, the challenge of exploring the potential for increasing tax revenues through extra effort can be grouped as follows:

- a. Challenge taxpayers of certain entrepreneurs (WP OPPT) and WP PP 46 of 2012.
- b. Taxpayer Challenges with IDLP (Information, Data, Reports and Complaints)
- c. The Taxpayer Challenge does not report SPP Tahunan PPh Badan.
- d. Non-PKP Taxpayer Challenge.

3 METHODS

3.1 Empirical Design

This research seeks to obtain empirical data that provides an overview and can explain the presuppositions that require answers and have been specified in the form of hypotheses. These respondents include Account Representative in KPP Madya Bandung. There are 34 people account representative who are in the working area of KPP Madya Bandung. Thus the samples used by the researchers fall into the census category.

Data collection techniques were conducted by field research (Field Research). Besides that also made an instrument which hopefully will give answer to primary data needed. Instruments used to obtain empirical data in form of questionnaire. The design of questionnaires consisting of questions that indicate the variables studied have been arranged systematically that will facilitate for researchers in the tabulation and processing of empirical data. Below is the research model we use in this study:

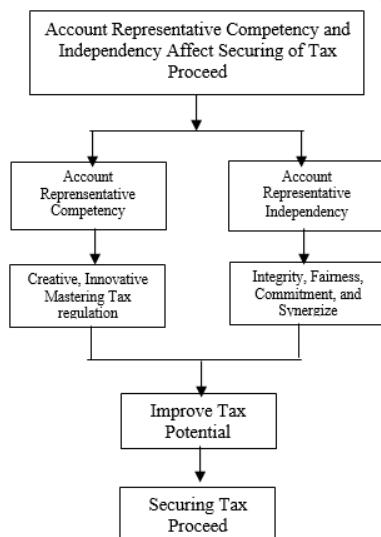


Figure 1: Research model

4 RESULTS AND DISCUSSION

Before testing the classical assumption and hypothesis testing, first it requires to test the validity of data and reliability data. This test is necessary because the type of research data is the primary data.

4.1 Test Validity Data

Testing the validity of the instrument using statistical software, the value of validity can be seen in the Corrected Item Total Correlation column. If the correlation number obtained is greater than criticized number (r arithmetic r table) then the instrument is said to be valid. Based on the results of validity test can be concluded that all items question to measure research variables declared valid.

To test the validity of an instrument can be done by comparing the value of the feasibility (r) of an instrument with the critical r value specified (Sugiyono, 2006), generally critical r is used to define the validity limits of an instrument, whose value is set at $r = 0.3$

4.2 Test Data reliability

After testing the validity, the next step is to test the reliability of the data and to evaluate the value of alpha Cronbach. Thus it can be stated that the instrument device use to collect data is reliable. Reliability test is performed indicating to what extent the measuring device can be trusted. In general an instrument is said to be good if it has coefficient Cronbach's alpha greater than 0.6. This indicates that the research data are stated reliable.

4.3 Classic assumption test

This test includes testing of empirical data collected from various respondents who have completed and returned the questionnaire. The classical assumption test basically wants to know whether the collected data is normal, free from the possibility of autocorrelation and, multicollinearity and, heteroscedasticity. The data used in this research is cross-section. Therefore, autocorrelation testing is not necessary.

Based on the results of data normality test using Kolmogorov-Smirnov test, it can be concluded that the data has a normal distribution. This can be known by comparing the value of Kolmogorov-Smirnov 1,129 with a significance level of 0.307. If Kolmogorov Smirnov value significance greater than 0.05 it can be stated that the data has a normal distribution. Furthermore, based on correlation test results among independent variables, it can be seen

that the correlation between those variables is not relatively high. No correlation exceeds 0.6, thus it can be concluded that multicollinearity problem do not exists among independent variables. This test is supported by a relatively small VIF value that is smaller than 5 and a tolerance value of not less than 0.1.

4.4 Simultaneously Hypothesis Test

After testing the classical assumption and obtained the conclusion that the model can be used to perform multiple regression analysis, then the next step to test hypothesis. Hypothesis that will be tested is competence Account Representative, Independence Account Representative Effect on Security of Tax Proceed both simultaneously and partially. Summary of result of hypothesis test show that after testing the classical assumption and obtained the conclusion that the model can be used to perform multiple regression analysis. Then the next step is to test hypothesis. The hypothesis to be tested is the competence of Account Representative, Independence Account Representative Effect on Tax Reception Security. Summary of hypothesis testing results show that from table 1 Anova can be known research model on the variables studied can be accepted. This can be seen from the value of F arithmetic 7.045 with a significance level of 0.03 is smaller than 0.05. The value of F arithmetic shows the goodness of fit for the propose research model.

Table 1: F-Test

| Model | F | Sig. |
|--------------|-------|-------------------|
| 1 Regression | 7.045 | .003 ^b |

Therefore, according to the F test results it can be stated that the result of the regression model shows that there is significant influence of Representative Account Competence, Independence of Account Representative simultaneously on Security of Tax Proceed at KPP Madya Bandung. However if the

Table 3: t test Hypothesis

| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 12.531 | 2.386 | | 1.328 | .194 |
| independency | -0.15 | .115 | -.048 | -.312 | .757 |
| competency | .111 | .098 | .570 | 3.688 | .001 |

Based on the data in Table 3 above can be assessed that t arithmetic for Account Representative Competence is equal to 3.688 with significance of 0.001 count and for Independence Account

study focus on the extent of independent variable (Representative Account Competence, Independence of Account Representative) that influence on Security of Tax Proceed is 31% (see table 2). The value of R² is between zero and one. The value of R² is between zero and one. A small R² value means the ability of independent variables to explain the variation of a dependent variable is very limited. A value close to one means the independent variables provide almost all the information needed to predict the variation of the dependent variable.

The two independent variables are not good enough to predict and explain in order to improve the security of tax proceed. It requires further study and analysis of certain variables which may give rise to fit the study, especially in trying to increase potential tax income.

Table 2: Determinant Coefficient

| Model | R | R Square | Adjusted R Square |
|-------|-------------------|----------|-------------------|
| 1 | .559 ^a | .312 | .268 |

If independent variable more than one, then it are better to see the ability of variable predict the dependent variable, the value used is adjusted value R² that is 32%. In other words 32% change in tax revenue can be explain by variable Account Representative competence, Independence Account Representative of 68% explained by other factors not included in this study model.

4.5 Test partial hypothesis

To see the influence of each independent variable partially on the Security of Tax Proceed, it can be seen from the significance value t arithmetic. If the significance value of t arithmetic is smaller than 0.05 then it can be stated that there is an influence of these variables on the Security of Tax Proceed.

Representative of -0.312 with significance 0.757, respectively. Thus from these results of data testing, it can be stated that the independent variable has no significant effect on the Security of Tax Proceed,

while the competence variable has a significant influence on Tax Proceed Security.

The results of this study show that partially Representative Account Competence significantly influences the Security of Tax Proceed. Based on these results note that the competence in this expertise obtained from education and training can encourage tax revenue through Account Representative Expertise in conducting tax audits professionally. The success of Account Representative in performing its function is done through competence; the competence of an Account Representative is measured by its ability to execute and mastery of good tax regulation. It is expected that one may provide convenience to study the objective conditions of taxpayer business activities. The main objective of these activities is to obtain information or provide consultative tax-related issues. By doing this it may stimulate the taxpayer compliance level in relation to its obligation to perform the payment of tax payable to the state.

5 CONCLUSIONS

Simultaneously the competency of account representative and account representative independence can influence the increase of security of tax proceed although relatively low. The security of tax proceed can be increased in terms of revenues when examining beyond the two variables that have been studied in this matter. Similarly, if viewed partially the variable independency account representative is not sufficient enough to be able to stimulate the taxpayer in carrying out its tax obligations.

Considering that this research involves only the tax authorities, it is necessary to include the taxpayer in the study of the variables that have been studied. To be able to obtain a sound review of the results related to the factors that can increase the potential improvement in tax revenue following the security it is advisable to add other variables beyond the competence and independency account representative. With the studying addition of variables are expected to explain securing of tax proceed better

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