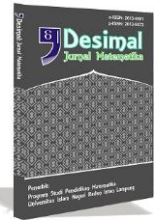




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Analysis of account representatives on taxpayers in lampung province using structural equation model

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ABSTRACT

Tax policy was crucial as it influenced economic growth. The tax rate was determined by the income level of the population. To improve tax administration quality, the government developed infrastructure and enhanced the services of tax office employees. By gathering taxpayers' opinions, the quality of services and oversight could be analyzed to refine tax administration performance in the future. This study aimed to determine the effect of service quality, consultation, and supervision by account representatives on taxpayer compliance. It employed a quantitative approach, utilizing various statistical tests with SEM analysis. The population consisted of 97,714 active taxpayers registered at six KPP Pratama offices in Lampung in 2022. The sample size was determined using the Slovin formula, resulting in 100 taxpayers selected through Simple Random Sampling. Data were collected directly from active taxpayers using a questionnaire as the research instrument. The findings revealed that the variables of service quality, consultation, and supervision by account representatives had a significant influence on taxpayer compliance, both partially and simultaneously.

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INTRODUCTION

National development is an ongoing activity to improve people's welfare (Padang, Sondakh, & Mawikere, 2018; Prayudi & Sejati, 2019; Wahasumiah, 2022), both materially, through enhancing economic stability, developing infrastructure, and improving living standards, and spiritually, by advancing

culture, education, and moral values to achieve these objectives (Rioni, 2018).

One manifestation of a nation's self-reliance in financing development is by optimizing domestic funding sources, particularly taxes. According to Sulastyawati, Aravik, & Yunus (2019), tax is an important component of the state revenue source. Therefore, the taxation system in Indonesia needs to be

continuously improved in line with the rapid national development across various sectors, such as infrastructure, digital technology, and renewable energy.

Government policy on taxation is crucial because it affects the economic growth rate within the country. In Indonesia, the implementation of the tax amnesty program in 2016 resulted in a significant increase in state revenues (Sa'Adah, 2018), which contributed to greater fiscal capacity for infrastructure development and social programs. According to Sa'Adah (2018), the purpose of tax forgiveness policy is not only to increase state revenue from the tax sector but also to serve as a tool to encourage investment increases, which are expected to increase macroeconomic growth.

According to Le, Moreno-dodson, & Bayraktar (2012), one important factor determining tax revenue in countries is their income levels. To optimize tax revenue, tax reform must be carried out continuously, based on the principle of social justice. In the context of tax reform, the principle of social justice entails ensuring that the tax system is fairer and more equitable (Renzi, 2024), where the tax burden is distributed fairly according to individuals' ability to pay. To improve the quality of taxation, the government consistently issues policies in the form of structural and infrastructural development, including the enhancement of the quality of service provided by tax office staff. In this context, the implementation of the self-assessment system becomes vital, as it allows most income taxpayers to fulfill their obligations (Bird & Jantscher, 1992).

The self-assessment system, as described by Sinambela & Putra (2021), empowers taxpayers to report their taxes by registering, calculating, depositing, and submitting their tax returns (Arifiyanto, Nurjaya, Negara, & Sugiri, 2020). According to Etim, Umoffong, & Bassey (2020), taxpayers are required to assess

and accurately calculate their tax liabilities by completing a tax return form, declaring their gross income, allowable deductions, and other relevant details. For this system to function efficiently, taxpayers must have a clear understanding of tax regulations (Juliardi & Sudarto, 2023) and the proper methods for tax calculations (Hamid, Ismail, Yunus, Jali, & Rosly, 2022) in Indonesia.

The tax reform program focuses on improving the system and human resource (HR) management through a comprehensive approach. Bureaucratic reform within the Directorate General of Taxes, with the implementation of a modern tax administration system, has led to the creation of a new position, the Account Representative (AR). AR is an executive position at the tax service office [KPP] that consists of several levels of positions (Manubulu & Tael, 2022). The Account Representative is tasked with bridging, serving, and supervising taxpayers in fulfilling their rights and tax obligations (Mulyani, Kurniawan, & Umiyati, 2019).

Each Account Representative serves several taxpayers who must be supervised and guided, with assignments based on the type of business to enhance productivity and professionalism. With a more specific focus on their work, the Account Representative plays a crucial role in explaining tax regulations to taxpayers to prepare tax administration, not by overriding the tax administration's job from taxpayers but instead by giving assistance and teaching materials so taxpayers knowledge can increase (Pratama, 2018).

The types of taxes managed by the Directorate General of Taxes include income tax (PPh), which is a tax imposed on individuals or entities on income received or earned in a tax year (Miran, Evinita, & Feiby Worang, 2024); value-added tax (PPN), which is a consumption tax paid on the supply of Taxable Goods

and Taxable Services (Malau & Sudjiman, 2023). Therefore, VAT is not only imposed on goods but also on services, in accordance with the provisions of the Tax Law (M. Sari, Hertati, & Meiriasari, 2023); and luxury goods tax (PPnBM) (Dwianika, Sofia, & Retnaningtyas, 2022). These taxes are handled by Account Representatives at the Tax Service Offices (KPP Pratama) across Lampung Province, where taxpayers are responsible for paying PPh, PPN, PPnBM, and other taxes..

Given the scope of these tax obligations, the distribution of tax service offices in Lampung Province plays a key role in ensuring effective service and compliance. A well-distributed network of offices ensures that taxpayers, regardless of their location, have easier access to services such as registration, consultation, and tax filing. This accessibility can significantly improve taxpayer compliance, as individuals and businesses are more likely to meet their obligations when the process is convenient and

efficient. Furthermore, strategically located offices can address regional disparities in tax awareness and support, helping to foster a more equitable tax system across the province.

Lampung is a densely populated region, and in Bandar Lampung alone, there are three tax service offices: KPP Pratama Tanjung Karang, KPP Pratama Teluk Betung, and KPP Pratama Kedaton. Additionally, outside Bandar Lampung, taxpayers are served by KPP Pratama Natar, KPP Pratama Metro, and KPP Pratama Kotabumi, which help manage the tax responsibilities across the province.

The Directorate General of Taxes has made significant efforts to increase tax revenue for the collective prosperity. One way to optimize tax revenue is by enhancing awareness of tax compliance among taxpayers. Since the tax reform, tax receipts have declined in the past four years, as shown in the data in Table 1.

Table 1. Tax Revenue Realization at KPP Pratama Lampung Province in 2017-2020 (In Billion Rupiah)

Year	Target	Realization	Achievement (%)
2017	7,463.92	4,369.84	58.55%
2018	10,443.04	4,628.23	44.32%
2019	11,023.41	3,429.99	31.11%
2020	11,023.41	2,775.75	25.18%

Source: LKBUN Kanwil DJPb Lampung Province (data processed)

Based on Table 1, it can be concluded that tax revenue in Lampung Province has experienced a significant decline each year. In 2017, the tax revenue reached 58.55% of the set target, but this figure continued to decrease, reaching only 25.18% in 2020. This shows that tax revenue consistently failed to meet the targets, with a noticeable decline in achievement every year. The decline suggests non-compliance with tax obligations by some taxpayers. While the number of registered taxpayers in Lampung Province has increased annually, not all taxpayers submit their tax

returns (SPT), which prevents tax revenue from reaching the established targets.

Good service and supervision from local tax authorities can optimize tax compliance in a region, which must, of course, be accompanied by effective service and supervision. By assessing the quality of service and supervision from tax authorities through the opinions of taxpayers as customers of the tax system, we can analyze the strengths and weaknesses of the tax authorities, allowing for improvements in their performance in the future.

Previous research conducted by Pandan (2014) showed that service quality has a significant impact on taxpayer compliance. Additionally, Sukmawati, Zirman, & Ali (2016) proved that the service and supervision variables by Account Representatives have a partial effect on corporate taxpayer compliance. However, Amilin & Anisah (2008) stated that consultation and supervision do not significantly influence taxpayer compliance. Sukmawati et al. (2016) found that the consultation variable by Account Representatives did not impact corporate taxpayer compliance.

Furthermore, the research by Rizkilina & Pratomo (2015) shows that tax supervision and consultation at KPP Madya Bandung do not have an impact on the corporate income tax compliance level. From these previous studies, it can be concluded that consultation and supervision by the Account Representative do not always influence the improvement of taxpayer compliance.

Since consultation and supervision by the Account Representative do not always have an impact on increasing taxpayer compliance, this creates a gap in the literature. Therefore, this study aims to examine the effect of service, consultation, and supervision by the Account Representative on taxpayer compliance at the KPP Pratama in Lampung Province.

METHOD

This research is quantitative, involving various statistical tests. The study is empirical, meaning the findings are based on experiences and observations made. The primary data source for this research was obtained directly from active taxpayers registered at the KPP Pratama Tanjung Karang using a questionnaire instrument.

The population of this study consists of active taxpayers registered at KPP Pratama Tanjung Karang, KPP Pratama

Teluk Betung, KPP Pratama Kedaton, KPP Pratama Natar, KPP Pratama Metro, and KPP Pratama Kotabumi who used the services of an account representative in 2022, totaling 97,714 individuals.

The sample size for this study was determined based on the calculation proposed by Slovin. With a margin of error of 10%, the required sample size for this research is:

$$n = \frac{97.714}{1 + 97.714 (0,1)^2}$$

$$n = 99,89 \approx 100$$

Based on the calculation above, the sample size for this study is 100 taxpayers. The sampling technique used in this study is Simple Random Sampling. This research adopts a quantitative approach, utilizing SEM (Structural Equation Modeling) as the statistical analysis method.

Before conducting assumption tests and data analysis using SEM, the researcher first tests the questionnaire instrument through validity and reliability tests. The validity test is performed by measuring the correlation between the score of each item and the total score of the construct or variable. Meanwhile, reliability is calculated using the Cronbach's Alpha formula to ensure the consistency of the obtained data.

The analysis process begins with estimating the parameters of the initial structural equation model, followed by testing the significance of the parameters using the t-test and evaluating the model fit through statistics such as chi-square, GFI, AGFI, RMSEA, and RMSR. If the initial model does not meet the fit criteria, modifications are made by removing insignificant indicators. Afterward, the modified model parameters are tested again to assess their significance and suitability. Once the model meets the criteria based on these statistics, the analysis continues to assess the relationships between latent variables and their measurement indicators.

In this study, the researcher uses LISREL and Amos software. These tools are employed to assist in calculations, from assumption testing to analyzing the SEM model and testing the hypotheses.

RESULTS AND DISCUSSION

The general form of the structural equation model can be written as follows:

$$\eta = B\eta + \Gamma\xi + \zeta$$

Where:

- η : vector of endogenous latent variables with dimensions $m \times l$
- B : matrix of coefficients of endogenous variables (η) with dimensions $m \times m$
- Γ : matrix of coefficients of exogenous latent variables (ξ) with dimensions $m \times n$
- ξ : exogenous variables with dimensions $m \times 1$
- ζ : vector of residuals/random errors in the relationship between η and ξ with dimensions $m \times l$
- m : number of endogenous latent variables
- n : number of exogenous latent variables

There are two equations used to explain the measurement model, namely the measurement model for the variable y and the measurement model for the variable x (Rinaldi, 2015). The measurement model for the variable y is expressed by the equation $y = \Lambda_y\eta + \varepsilon$, while the measurement model for the variable x is expressed by the equation $x = \Lambda_x\xi + \delta$.

Based on the data analysis results, the first hypothesis shows that the service variable significantly affects taxpayer compliance. This is evidenced by a p-value of 0.002, which is smaller than the significance threshold of 0.05. Therefore, the null hypothesis (H_0) is rejected, and it can be concluded that service significantly influences taxpayer compliance. This

study is consistent with the research conducted by Sukmawati et al. (2016).

Service quality is the service provided with an effective administration system by the tax agency so that taxpayers will be more compliant in paying taxes (Rohmah & Karsinah, 2024; Widiastini & Supadmi, 2020). In this case, the service provided by Account Representatives must be excellent and meet the expectations of taxpayers. According to Belahouaoui & Attak (2024), improved tax service quality is a pivotal determinant in fostering increased taxpayer compliance. Service is key for tax officers to increase tax revenue and improve taxpayer compliance. Good service will naturally yield positive results; by providing excellent service, taxpayers will feel satisfied and become more compliant with their tax obligations. Service quality is closely linked to taxpayer compliance, as quality service motivates taxpayers to build a dynamic relationship with the Tax Service Office.

Next, the results of hypothesis test 2 show that the consultation variable has a p-value of 0.002. This means the null hypothesis (H_0) is rejected, and it can be concluded that consultation with the account representative has a significant effect on taxpayer compliance, as the p-value for the consultation variable is smaller than 0.05. This result is in line with Nasution (2018), Sovita & Salsabilla (2018), Subhan & Susanto (2021), and Sulistyari, Yuesti, Sri, & Bhegawati (2022), which state that account representative consultation has a positive effect on taxpayer compliance.

An Account Representative must provide tax consultation to taxpayers, offer advice, and inform them about the applicable tax laws. To perform the consultation function, an Account Representative is required to have a thorough understanding of the prevailing tax regulations or laws (Sulistyari et al., 2022).

Finally, the results of hypothesis test 3 show that the monitoring variable for account representatives has a p-value of 0.003. This means the null hypothesis (H_0) is rejected, and it can be concluded that monitoring by account representatives has a significant effect on taxpayer compliance, as the p-value for the monitoring variable is smaller than 0.05. This result is in line with (D. K. Sari, Fitrianty, & Rahayu, 2022), who stated that supervision has an impact on taxpayer compliance.

An account representative provides supervision to their taxpayers. The supervision given can monitor and remind

taxpayers about the taxes imposed on them. An account representative must understand the taxpayer's situation and find the best solution for the taxpayer, ensuring satisfaction and comfort (Sulistyari et al., 2022). So that taxpayers feel satisfied and comfortable with the monitoring process carried out by the account representative.

The Structural Equation Model (SEM) of the influence of the Account Representative variable on Taxpayer Compliance, along with its indicators (manifest variables), can be seen in Figure 1.

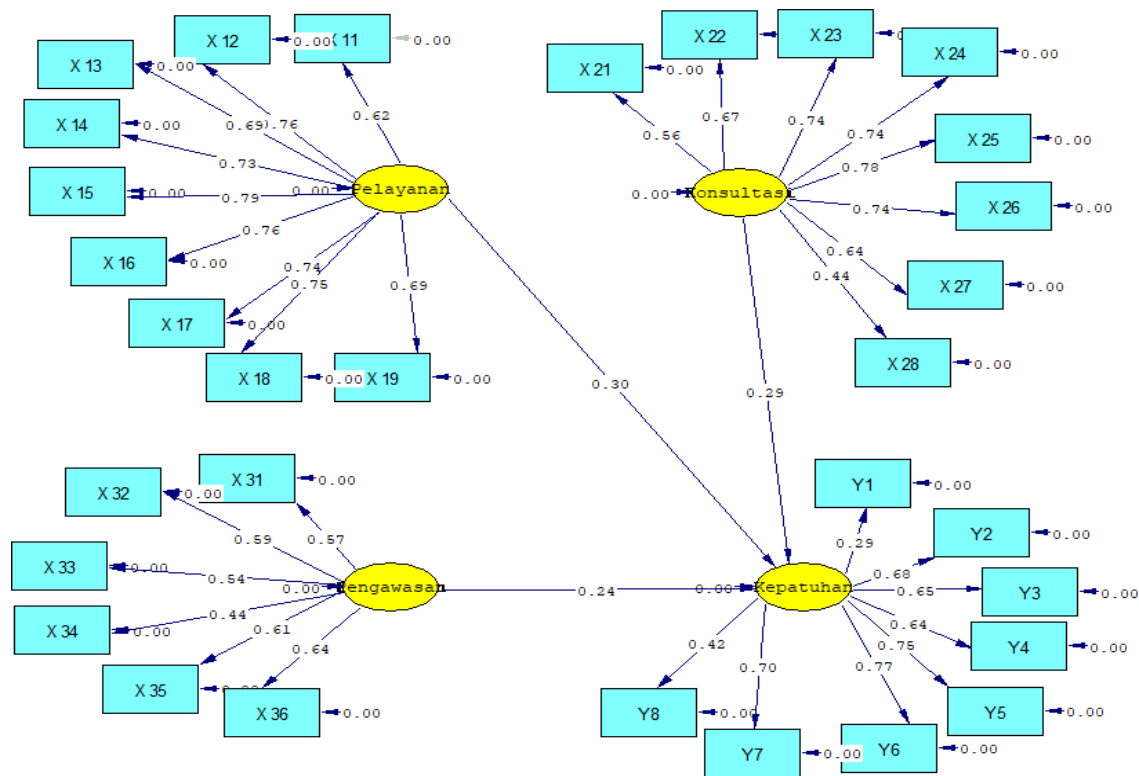


Figure 1. Structural Equation Model (SEM) of Taxpayer Compliance

CONCLUSIONS AND SUGGESTIONS

Based on the data collected and testing conducted using the LISREL and Amos programs to support calculations, from assumption testing to SEM model analysis and hypothesis testing, it can be concluded that the service variable of the account representative significantly influences taxpayer compliance with a p-

value of 0.002. Similarly, the consultation variable of the account representative has a significant effect on taxpayer compliance with a *p*-value of 0.002, and the monitoring variable of the account representative significantly influences taxpayer compliance with a *p*-value of 0.003. Simultaneously, the service, consultation, and monitoring variables of the account representative also

significantly affect taxpayer compliance, with the $F - test$ results showing a probability of 0.0000.

Based on the findings of this study, which show the significant influence of the service, consultation, and monitoring variables of the account representative on taxpayer compliance, future research can examine other factors influencing compliance, such as demographic factors or taxpayers' legal awareness. Further research may also use a longitudinal approach to observe changes in tax compliance over time, as well as compare the effects across different types of taxpayers or regions. Additionally, it is important to study the development of training programs for account representatives to improve the quality of service, consultation, and monitoring, which in turn impacts taxpayer compliance.

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