THE EFFECT OF ACCOUNT REPRESENTATIVE SERVICE AND CONSULTATION ON INDIVIDUAL TAXPAYERS' COMPLIANCE

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ABSTRACT

This study aims to examine the effect of account representative service and consultation on individual taxpayers' compliance at the Tax Service Office (KPP) Pratama Bandung Cibeunying. The sample in this study is taken from the population of individual taxpayers that report tax returns at KPP Pratama Bandung Cibeunying. The data used are primary data. The results of the study show that service has a strong and significant influence on the level of tax compliance. Account representative service and consultation have a close relationship with the individual taxpayers' compliance.

Keywords: service influence, consultation influence, account representative, individual taxpayer's compliance, tax

INTRODUCTION

Tax is a compulsory contribution of the state owed by an individual or entity that is forced based on the law with no direct reward and it is used for the state's needs for the greatest wealth of the people (UU KUP 2009). The significance of the revenue coming from the taxation sector encourages the government to carry out policies related to the efforts in raising income through the taxation sector from year to year. The efforts start is marked by the reformation of respective regulations and the tax administration system which is currently being carried out. Modernization is a part of tax reformation. Rahayu (2013:109) indicates that tax modernization will provide an excellent service to taxpayers.

Tax modernization is performed due to the low compliance of taxpayers in paying their tax obligations. According to Nurmantu in Rahayu (2013: 139), tax compliance can be defined as a condition where taxpayers fulfill all tax obligations and achieve their taxation rights. Utomo (2011) states that taxpayer compliance is assessed in a situation where taxpayers fulfill their tax obligations and administrations such as filling in the correct amount of tax owed, paying taxes on time without being coerced, and entering and reporting following a predetermined time as well as delivering information under applicable tax regulations.

Table of Individual Taxpayers' Compliance Level at KPP Pratama Bandung Cibeunying Year 2014-2018

Year	Number of Individual Taxpayers Registered for Tax Returns	Number of Individual Taxpayers Reporting Tax Returns	Ratio
2014	66,856	37,840	56.59%
2015	63,754	40,230	63.10%
2016	66,203	44,352	66.99%
2017	54,824	45,863	83.65%
2018	62,234	49,628	79.74%

Source: Data Section of KPP Pratama Bandung Cibeunying

Based on the table above, the ratio of taxpayers' compliance level from 2014 to 2017 is increasing. However, by 2018 it decreased. As a result, the level of taxpayers' compliance at KPP Pratama Bandung Cibeunying may be classified as unstable.

According to the Regulation of the Minister of Finance No. 79/PMK/.01/2015 concerning Account Representatives in the Tax Service Office, an account representative is an employee who is appointed and designated as an account representative at a Tax Service Office. The account representative has two functions, the first is performing the service and consultation functions, and the second is performing the function of monitoring and extracting potential taxpayers.

Based on the Director General Decree of Tax No. KEP-178/PJ/2004 regarding the improvement of service quality, the focus of activities and implementation is to establish the concept of Knowing Your Taxpayers to master the problems of taxpayers that an account representative administers. The concept gives rise to the account representative function in tax service offices with a modern administrative system.

Widomoko and Nofriyanti (2017) demonstrate that in providing excellent service an account representative is appointed as a facilitator between the taxpayers and the tax office. Account representative is a tax officer appointed by the Director General of Tax who serves, supervises and advises taxpayers. Indonesia Minister of Finance Decree No.79/PMK.01/2015 concerning Account Representative at the Tax Service Office states that the account representative is one of the spearheads in exploring the potential of state revenue in the field of taxation which carries out the task of tax intensive through providing guidance and/or advice, consultation, analysis and supervision towards taxpayers.

According to Prayitno in Widomoko and Nofriyanti (2017), consultation is a service that is directly addressed to clients, but indirectly serves clients through assistance provided by others. Previous research has been done by Rachmawati in Sukmawati (2015) shows that with the consultation function carried out by an account representative, taxpayers can question all tax obligations that they lack understanding of so that taxpayers can understand and fulfill all their tax obligations. Therefore, taxpayers' compliance level may increase.

The Directorate General of Taxes of the Ministry of Finance will shift the "Account Representative" human resource as a functional examiner to inspect the assets of taxpayers according to the end of the tax amnesty. The Director of Tax Inspection and Billing of the Directorate General of Taxes, Angin Prayitno Aji in Jakarta, said that the audit functional staff will be added from the 'Account Representative' human resource. Angin explained the "Account Representative" power transfer was to assist the performance of functional audits whose numbers are still limited in examining assets that have not been reported by taxpayers. At present, Angin says the number of functional examiners is only 4,845 people and has not been sufficient in encouraging law enforcement against various tax violation cases as reported by wartaekonomi.co.id in 2019.

LITERATURE REVIEW
Tax
The definition of tax according to Act No. 16 of 2009 concerning the third amendment to Act No. 6 of 1983 concerning General Election and Tax Procedures (KUP) is as follows:

"Taxes are the contribution of taxpayers to the state owed by individuals or entities that are coercive according to the law, with no direct reward, and are used for the state for the greatest prosperity of the people."

Meanwhile, Mardiasmo (2013:1) describes taxes as "cash contributions to the state based on the law (which can be forced) by not getting lead services (contra-achievement) which can be directly shown and used to pay public expenses".

Taxpayers
The Law of the Republic of Indonesia No. 16 of 2009 says that a taxpayer is an individual or entity, including tax payments, withholding taxes, and tax collection, who have taxation rights and obligations following the provisions of tax legislation. Every taxpayer must fulfill tax obligations without waiting for a tax provision issued by the Directorate General of Taxes (2009 KUP Act).

Account Representative
The Regulation of the Minister of Finance No. 79/PMK/.01/2015 concerning Account Representative in Tax Service Office says that an account representative is an employee who is appointed and designated as an account representative at the Tax Service Office. Account Representative (AR) is one of the spearheads in exploring the potential of state revenue in the tax sector that carries out the task of tax intensification through providing guidance and/or advice, consultation, analysis, and supervision towards taxpayers.

Service

According to Boediono (2003:60) service is a process of assistance to others in certain ways that require sensitivity and interpersonal relationships to accomplish satisfaction. The Circular Letter issued by Director General of Tax No. SE-45/PJ/2007 emphasizes that "service is the center and the main indicator to build the image of the Directorate General of Tax (DGT), therefore the quality of service must be continuously improved to attain expectations and build the trust of the taxpayers and all taxation stakeholders towards DGT".

Tax service, according to the Regulation of the Director General of Tax No. PER-26/PJ/2011 Article 1 concerning Suggestions for Complaints of Taxation services, is services provided by the service provider in the environment of the Directorate General of Tax to the public following the applicable regulations.

Taxpayer Compliance

Tax compliance has always been a latent and actual issue in taxation. Nationally, the tax compliance ratio from year to year has not yet shown any significant increase. This is shown through the comparison of the number of taxpayers who meet the compliance requirements to the total number of registered taxpayers (Widomoko & Nofriyanti, 2017). The Minister of Finance Decree No.544/KMK.04/2000 says that the criteria for taxpayers' compliance are:

1. Being on time in submitting Tax Returns (SPT) for all types of taxes in the last two years;

2. Having no tax arrears for all types of taxes, except having obtained the permission to delay tax payments;

3. Never being sentenced or committing a criminal offense in the field of taxation in the past 10 years;

4. In the last two years, bookkeeping has been conducted, and if the taxpayer has been examined, the correction on the latest audit for each type of tax payable is at most 5%.

5. Taxpayers whose financial statements for the last two years have been audited by a public accountant as reasonable, or income with an exception as long as it does not affect fiscal income.

RESEARCH FRAMEWORK AND HYPOTHESES

Supadmi (2009) stated that quality service is achieved when taxpayers are satisfied with the services provided and remain within the limits of service standards that can be accounted for and must be carried out continuously. In this way, it is believed that trust can arise which in turn will increase the tax compliance level.

To be able to improve the level of taxpayers' compliance, it is necessary to prepare skilled staff at the Tax Service Office that has implemented a modern organization and awareness of the participation of the taxpayer community. To achieve the objectives an account representative is appointed. The account representative has two functions, the first is performing the service and consultation functions, and the

second is performing the function of monitoring and extracting potential taxpayers. The account representative who performs the function of the taxpayers' service has the task of carrying out the process of completing the application of the taxpayers and completing the correction process for the tax assessment (Regulation of Ministry of Finance No.79/PMK.01/2015).

Based on the description above, the research intends to discuss hypotheses as follows:

H_1: Account representative service influences individual taxpayers' compliance.
H_2: Account representative consultation influences individual taxpayers' compliance.
H_3: Service and constitutional account representative simultaneously influence individual taxpayers' compliance.

RESEARCH METHODS

Research methods according to Sugiyono (2017:2) is "basically a scientific way to get data with specific purposes and uses ... The scientific way means this research activity is based on scientific characteristics, namely rational, empirical, and systematic". The method used in this study is a quantitative method with descriptive statistical data analysis and verification. According to Sugiyono (2017:7), the quantitative method is "the research method based on the philosophy of positivism, is used to examine a population or a specific sample, collecting data using research instruments, quantitative/statistical data analysis, to test the hypothesis that has been set". In this study, descriptive analysis is used to determine and assess questions as follows:

1. How does account representative service affect individual taxpayers' compliance at KPP Pratama Bandung Cibeunying?

2. How does account representative consultation affect individual taxpayers' compliance at KPP Pratama Bandung Cibeunying?

While the verification analysis is used to find out and assess how much influence the account representative service and consultation have on individual taxpayers' compliance at KPP Pratama Bandung Cibeunying.

Research Object
According to Sugiyono (2017: 4-5), a research object is a scientific goal to get data with specific goals and uses concerning an objective, valid, and reliable thing (certain variables). The objects of this research are the Account Representative Service (X_1), Account Representative Consultation (X_2), and individual taxpayers' compliance (Y).

Population and Sample
Research Population
The population used in this study is the individual taxpayers registered at the Tax Service Office of Pratama Bandung Cibeunying.

Research Sample
The sample in this study was retrieved from the population of individual taxpayers registered at the Tax Service Office of Pratama Bandung Cibeunying who reported the tax returns. The sampling technique uses the formula as follows:

$$n = \frac{N}{N.d^2 + 1}$$

Explanation:

n = Number of Samples
N = Total Population
d^2 = Precision (set at 10% with a confidence level of 95%)

The calculated number of samples is as follows:

$$n = \frac{57.687}{57.687 \, (0{,}10)^2 + 1} = 100$$

Method of Collecting Data
Data that reasearcher used in this research are primary datas. The datas were obtained using a questionnaire data collection technique (questionnaire). The datas in this study are respond from the form of a questionnaire distributed to individual taxpayers at the Tax Office Service of Pratama Bandung Cibeunying.

DATA ANALYSIS METHOD
Multiple Linear Regression Analysis
This study uses multiple regression analysis methods. This is used to test the effect of each component of the effect of tax audits and tax sanctions on tax compliance.

For the equation of multiple linear regression analysis according (Sugiyono, 2017: 188):

$$Y = a + b_1 X_1 + b_2 X_2$$

Explanation:

Y = Predictive value of the dependent variable (Individual Taxpayers' Compliance)
a = Constant, the value is equal to Y if X_1 and $X_2 = 0$
X_1 = Independent Variable (Account Representative Service)
X_2 = Independent Variable (Account Representative Consultation)
b_1, b_2 = Regression coefficient, i.e. the value of the Y variable based on the X_1 and X_2
ε = Value not identified by the researcher

Validity test
According to Ghozali (2016: 52), the validation test is used to measure whether a questionnaire is valid or not. A questionnaire is declared valid if the statement in the questionnaire can express the thing that the questionnaire will measure. Measuring validation can be done by correlating the question item scores with the total score of the construction or variable.

This test is carried out using the Statistical Program Social Science (SPSS) software using a significance level of 0,05 (5%). The testing criteria are as follows:

1. If r_{count} is positive and $r_{count} > r_{table}$ can be valid.

2. If the r_{count} is negative and $r_{count} < r_{table}$ then the item is invalid.

Reliability Test
Reliability is measuremen for the questionnaire which reprersent indicator of operational variable. the questionnaire will be declared reliable if respondent answer with consistent statement or stable from time to time (Ghozali, 2016: 47). Measurement reliability in this study was done by One-Shot or one-time measurement. According to Nunnally (1994) in Ghozali (2016: 48), One-Shot or one-time measurement is a measurement done once, and the results will be compared with other answer or measuring the conetion between the statemen from the questions. The application will measure reliability with the Cronbach Alpha Statistical Test > 0,70.

RESULTS AND DISCUSSION
Research Results
The data collected in this study are 100 respondents who are the individual taxpayers at the Tax Service Office of Pratama Bandung Cibeunying.

Data Testing
Analysis of Validity Testing
The validity test of the research questionnaire items is carried out using the Pearson Product Moment correlation test. Testing the validity of each item by conection the score of each item with the total score of respondents which is the total score of each item. Items that have a positive correlation with criteria (total score) and correlation are high, indicating that the item has high validity as well. So, if $r_{count} > r_{table}$, the instrument is declared valid. The price of r_{table} for n = 100 with a significance level of 0,05 is 0,195.

X Variable
X1 Variable Validity Test Table
(Account Representative Service)

Item	r_{count}	r_{table}	Decision
1	0,508	0,195	valid
2	0,648	0,195	valid
3	0,729	0,195	valid
4	0,448	0,195	valid
5	0,576	0,195	valid
6	0,815	0,195	valid
7	0,713	0,195	valid
8	0,649	0,195	valid

Source: Processed Questionnaire, 2019

The results of the validity testing of the questionnaire items showed that all statement items in each Account Representative Service (X_1) variable have a correlation value

above 0,195 as the boundary value of a research questionnaire item said to be acceptable. Therefore, it can be said that the variable Account Representative Service (X_1) variable questionnaire is valid and can be used to measure the variables studied.

X2 Variable Validity Test Table
(Account Representative Consultation)

Item	r_{count}	r_{table}	Decision
1	0,792	0,195	valid
2	0,730	0,195	valid
3	0,645	0,195	valid
4	0,809	0,195	valid
5	0,846	0,195	valid
6	0,789	0,195	valid
7	0,719	0,195	valid
8	0,739	0,195	valid

Source: Processed Questionnaire, 2019

The results of the validity testing of the questionnaire items showed that all statement items in each Account Representative Consultation (X_2) variable have a correlation value above 0,195 as the boundary value of a research questionnaire item said to be acceptable. Thus, it can be said that the Account Representative Consultation (X_2) variable questionnaire item is valid and can be used to measure the variables studied. From the test above, it is concluded that all statement items of the X variable are in a valid state.

Y Variable
Y Variable Validity Test Table
(Individual Taxpayers' Compliance)

Item	r_{count}	r_{table}	Decision
1	0,772	0,195	valid
2	0,736	0,195	valid
3	0,748	0,195	valid
4	0,581	0,195	valid
5	0,690	0,195	valid
6	0,754	0,195	valid
7	0,827	0,195	valid
8	0,641	0,195	valid

Source: Processed Questionnaire, 2019

Based on the results of the validity test above, the correlation value of each question item with the total score obtained is greater than 0,195 so it can be concluded that the statement items used are valid and can be used for further data analysis.

Reliability Testing

Every research instrument must be reliable. For this reason, a reliability test is needed to show the extent to which a measurement result is relatively consistent if the measurement is repeated more than once.

A set of questions to measure a variable is said to be reliable and successful if the reliable coefficient is more than or equal to 0,7 (> 0,70).

X1Variable Reliability Test Table

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.873	.876	8

The Account Representative Service (X_1) variable value obtained by Cronbach's Alpha is 0,873, the questionnaire for this variable is declared reliable because the value is > 0,70.

Table
X2 Variable Reliability Test

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.929	.930	8

The Account Representative Consultation (X_2) variable value obtained by Cronbach's Alpha is 0,929, the questionnaire for this variable is declared reliable because the value is > 0,70.

Y Variable Reliability Test Table
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.913	.914	8

The Individual Taxpayers' Compliance (Y) variable value obtained by Cronbach's Alpha is 0,913, the questionnaire for this variable is declared reliable because the value is > 0,70.

Based on the results on all items of the questionnaires, all research items are reliable (the reliability coefficient value is greater than 0,70), and thus can be used as instruments in measuring the variables defined in this study.

Multiple Linear Regression

The following is the multiple linear regression on the effect of Account Representative Service and Account Representative Consultation towards Individual Taxpayers' Compliance:

Table
Multiple Regression on the Effects of Account Representative Service and Consultation on Individual Taxpayers' Compliance
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	2,948	2,943	
	Service	.440	.112	363
	Consultation	.428	.101	.393

a. Dependent Variable: Compliance

From the table above, the following regression equation is obtained:

$$Y = 2{,}948 + 0{,}440\ X1 + 0{,}428X2$$

Explanation:
1. A constant of 2,948 states that Account Representative Service and Account Representative Consultation = 0 (equal to zero) and there is no change, then the individual taxpayers' compliance is 2,948.

2. Account Representative Service (X_1Variable) has a positive poin of 0,440. This describe that an ehancement in Account Representative Service (X_1 Variable) by 1 point will increase the individual taxpayers' compliance by 0,440 points.

3. Account Representative Consultation (X_2 Variable) has a positive poin of 0,428. This describe that an enhancement in the variable Account Representative Consultation (X_2 Variable) by 1 point will increase the individual taxpayers' compliance by 0,428 points.

Hypotheses Test
Account Representative Service at KPP Bandung Cibeunying
Account Representative Service at KPP Bandung Cibeunying is in a good category. This is reflected in the responses of respondents who state that Account Representative provides the right solution to the problem of taxpayers, is polite in serving taxpayers, answers every question from the taxpayer, and maintains good relations with the taxpayers who are in their responsibility.

Account Representative Consultation at KPP Bandung Cibeunying
Account Representative Consultation at KPP Bandung Cibeunying is in a good category. This is reflected in the responses of respondents who state that Account Representative provides consultations regarding applicable taxes, the information

required by taxpayers, the appropriate information following the applicable tax laws, motivation for taxpayers to always adhere to the fall of taxpayers, healthy, honest and transparent consultation to establish awareness of taxpayers, and masters the problems faced by taxpayers.

Individual Taxpayers' Compliance at KPP Bandung Cibeunying
Individual taxpayers' compliance at KPP Bandung Cibeunying can be claimed to be good. It is reflected in the statement of respondents who say that they are comfortable with Account Representative Service, taxpayers are timely in depositing their taxes, taxpayers calculate the amount of tax owed correctly, taxpayers understand all applicable provisions.

The Effect of Account Representative Service and Account Representative Consultation on Individual Taxpayers' Compliance at KPP Bandung Cibeunying
Based on multiple linear regression on the effect of Account Representative Service and Account Representative Consultation on Individual Taxpayers' Compliance, the equation obtained of $Y = 2,948 + 0,440X_1 + 0,428X_2$. In which a constant of 2,948 states that Account Representative Service and Account Representative Consultation = 0 (equal to zero) and there is no change, so the individual taxpayers' compliance is 2,948. Account Representative Service (X_1 Variable) has a positive point of 0,440. This means that an increase in Account Representative Service (X_1 Variable) by 1 point will enhancement the individual taxpayers' compliance by 0,440 points. Account Representative Consultation (X_2 Variable) has a positive value of 0,428.

The results of the correlation coefficient of Account Representative Service (X_1) and Account Representative Consultation (X_2) is 0,673. This value is between 0,60 – 0,799, meaning that Account Representative Service (X_1) and Account Representative Consultation (X_2) have a strong and close relationship with the Individual Taxpayers' Compliance (Y). The coefficient of determination is 0,453 or 45,30%, meaning that the Account Representative Service (X_1) and Account Representative Consultation (X_2) variables have an influence on the individual taxpayers' compliance (Y) of 45,30% and the remaining 54,70% influenced by other factors not examined.

Simultaneous hypothesis test results show that the poin of Fcount (40,223) > Ftable (3,232) then Ho is deny, and Ha is commence , which describe there is a joint influence of Account Representative Service (X1) and Account Representative Consultation (X2) on the individual taxpayers' compliance (Y).

This is in line with the research conducted by Sukmawati (2015) titled Effect of Services, Supervision, and Consultation carried out by Account Representatives and Tax Examination of Taxpayers who are registered at the KPP Madya Pekanbaru. The results showed that account representative and representative consulting services affect corporate taxpayers' compliance.

The Effect of Account Representative Service on the Individual Taxpayers' Compliance at KPP Bandung Cibeunying
The results of the calculation of the correlation coefficient (R) have amounted to 0,593. This value is between the value of 0,40 – 0,599, meaning that the Account Representative Service (X_1) has a fairly strong close relationship with the Individual

Taxpayers' Compliance (Y). The coefficient of determination is 0,352 or 35,20%, meaning that the Account Representative Service (X_1) variable influences the Individual Taxpayers' Compliance (Y) of 35,20% and the remaining 64,80% is influenced by other factors. Results hypothesis testing shows that the value of t_{count} (7,290)> t_{table} (2,000) means, H_o is rejected. Thus, the Account Representative Service (X_1) variable influences the Individual Taxpayers' Compliance (Y).

This is in line with the research conducted by Yulinda (2008) titled Effect of Account Representative Service and Oversight on Taxpayers' Compliance Level. The results of the study state that service has a strong and significant influence on the level of tax compliance. Then the research conducted Pasetyo (2013) titled The Influence of Account Representative Service Quality on Personal Satisfaction and Compliance of Personal Taxpayers showed that service quality has a significant effect on the satisfaction and the individual taxpayers' compliance.

The Influence of Account Representative Consultation on the Individual Taxpayers' Compliance at KPP Bandung Cibeunying
The results of the calculation of the correlation coefficient (R) have amounted to 0,605. This value is between the value of 0,60 – 0,799, meaning that the Account Representative Consultation (X_2) has a strong and close relationship with the individual taxpayers' compliance (Y). The coefficient of determination is 0,367 or 36,70%, meaning that the Account Representative Consultation (X_2) variable influences Individual Taxpayers' Compliance (Y) of 36,70% and the remaining 63,30% is influenced by other factors. Hypothesis test results indicate that the value of t_{count} (7,531) > t_{table} (2,000) means, H_o is rejected. Thus, the Account Representative Consultation (X2) variable affects the individual taxpayers' compliance (Y). This is in line with the research conducted by Sukmawati (2015) titled Effect of Services, Supervision, and Consultation carried out by Account Representatives and Tax Examination of Taxpayers who are registered at the KPP Madya Pekanbaru. The results showed that representative consultancy affects corporate taxpayer compliance.

CONCLUSIONS
Based on the results of the research conducted, it can be concluded that:
1. Account Representative Service in KPP Bandung Cibeunying is in a good category.

2. Based on simultaneous calculations obtained Account Representative Service and Account Representative Consultation have a close relationship with the Individual Taxpayers' Compliance.

3. Partially, it shows that the Account Representative Service variable influences the Individual Taxpayers' Compliance variable. Likewise, the Account Representative Consultation variable influences the Individual Taxpayers' Compliance variable.

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