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Maximizing Tax Revenue: The Predictive Power of Competent Account Representatives and the Role of Taxpayer Compliance as the Moderator

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Abstract:- The purpose of this study is to examine the influence of account representatives on tax revenue moderated by taxpayer compliance in tax service offices. The study focuses on a sample of 30 account representatives working in tax service offices in Pare-pare City, South Sulawesi, Indonesia. Data collection was conducted using a self-administered survey, where questionnaires were directly distributed to respondents. The primary data collected were analyzed using multiple regression analysis and SPSS 24.00 software. The research findings indicate that the regression coefficient of the competency variable is positive. Meanwhile, based on partial tests, the competency of account representatives has a significant influence on tax revenue. Furthermore, account representatives at Parepare tax service office have the ability to master tax regulations, communication skills, the ability to uncover tax potentials from taxpayers, analyze taxpayers' financial reports, and perceive business developments. The research findings also suggest that taxpayer compliance in this study was unable to moderate the influence of account representative competency on tax revenue.

Keywords:- *Account Representative, Tax Revenue, Taxpayer Compliance, Moderator, Indonesia.*

I. INTRODUCTION

The significance of taxation in funding the progress of a nation is on the rise, particularly as economies transition from agrarian to industrial structures. In Indonesia, this shift underscores the growing importance of tax awareness among businesses. Essentially, the vitality of Indonesia's economic engine hinges on the revenues gathered through taxation by the government (Boroh and Mursalim, 2018). This underscores the critical role that businesses play not only as economic entities but also as contributors to the broader societal fabric through their tax obligations. As industries evolve and expand, the tax landscape becomes increasingly complex, necessitating a heightened understanding of tax policies and compliance among business actors. Thus, fostering tax consciousness and compliance is not merely a matter of regulatory adherence but an essential component for sustaining economic growth and development in Indonesia.

To enhance tax collection, it is essential to consider various factors related to tax revenue, such as the competency of Account Representatives and taxpayer compliance. Arifin (2015) suggests that some entrepreneurs and economic experts doubt the knowledge and skills of Tax Officials in performing their duties. When a taxpayer seeks guidance from their Account Representative, differing advice can lead to confusion. Hence, the Directorate General of Taxes, particularly the Directorate of Internal Compliance and Human Resources Transformation, is assessing the competencies of Account Representatives in various tax service offices to identify those who meet standards and those needing further skill development.

According to the ethical guidelines for tax employees, all tax workers, including Account Representatives, are expected to conduct themselves with politeness in their demeanor, appearance, and speech. The courteous service provided by Account Representatives involves demonstrating manners, respect, friendliness, and mutual appreciation and respect when offering guidance and consultations. Courtesy is seen as crucial for successful taxpayer service. The credibility of Account Representative services relies on their honesty and reliability, which helps to build trust with taxpayers. When taxpayers trust their Account Representatives, they are more likely to share their tax-related matters openly. Research by Suherman (2011), Prasetiani (2012), Adiwijaya (2014), and Boroh and Mursalim (2018) suggests that the competence of account representatives significantly impacts tax revenue. However, Wirdana et al. (2013) found differing results, indicating that the competence of Account Representatives does not have a significant effect on tax revenue.

In addition to the competencies of Account Representatives, another factor tested in this study is taxpayer compliance. The tax authorities are expected to have competence in tax policy, tax administration, and tax legislation. The competency of Account Representatives' service can be interpreted as the taxation skills and knowledge possessed by Account Representatives necessary for providing guidance and consultation to taxpayers (Baskoro, 2016). Every Account Representative must have good competence in taxation. Account Representatives should have a comprehensive understanding of tax regulations, mastery of all types of taxes, proficiency in the

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latest information technology applied in the tax office, as well as good communication skills with taxpayers and an understanding of the characteristics of taxpayers' companies (industries). To enhance their competence in taxation, Account Representatives should diligently update themselves and study tax regulations, as well as participate in various training programs organized by the tax office. Research findings from Sari (2012) and Misyana (2015) found that there is an influence of taxpayer compliance on tax revenue. Conversely, the research findings from Kastolani (2017) found that taxpayer compliance does not affect tax revenue.

Based on the review of previous research, a gap in research was identified in the form of inconsistency in the results, indicating that tax revenue is not always influenced by the competence of account representatives and taxpayer compliance. Therefore, the researcher is motivated to re-examine the influence of account representative competence on tax revenue with taxpayer compliance as a moderating variable and to choose KPP Pratama Parepare City, Indonersia as the research location.

II. LITERATURE REVIEW

A. The Concept of Tax

Taxes are compulsory contributions imposed by the government on the public based on the Constitution, without receiving direct compensation. Taxes are one form of levy paid by taxable citizens to the government to finance government expenditures in developing the country without direct reciprocity as shown (Setiyawan, et al., 2020). According to Herschel (in Sambodo, 2015), taxes are a transfer of resources from the private sector to the government, not as a result of legal violations, but mandatory, based on predetermined provisions, without direct and proportionate compensation, so that the government can carry out its duties in governing. Soemitro (2011) in Segara (2021) defines taxes as contributions from the public to the state treasury based on (enforceable) laws without receiving direct reciprocal services (counter-prestations) that can be directly demonstrated and used to pay for general expenditures.

Taxes serve as a cornerstone in the functioning of a nation, playing a pivotal role in its economic and social landscape. They are indispensable tools for governments, facilitating the execution of various developmental initiatives and public services. Through taxation, governments generate the necessary financial resources to fund a wide array of expenditures, encompassing essential services such as healthcare, education, infrastructure development, and social welfare programs. The significance of taxes extends beyond mere revenue generation; they also serve as instruments for economic regulation and social equity. By imposing taxes on certain goods, services, or activities, governments can influence consumer behavior, incentivize certain industries, discourage harmful practices, and promote sustainability. Additionally, taxation can be utilized as a means to redistribute wealth, thereby addressing income inequality and fostering social cohesion. Resmi (2019) underscores the multifaceted nature of taxation, highlighting two primary functions: Firstly, taxes function as a crucial source of financial resources for the state, constituting the cornerstone of its budgetary framework. Secondly, taxes serve a regulatory role, enabling governments to steer economic activities, shape societal behavior, and ensure adherence to legal and ethical standards. This dual function underscores the intricate interplay between taxation, governance, and socio-economic development within a nation.

B. Account Representative

Account Representatives were introduced by the Directorate General of Taxes (DJP) in 2006 as part of the tax office's efforts to reform and modernize. Since then, their numbers have grown, with the current count standing at 10,000 individuals. As defined by Minister of Finance Regulation Number 68/PMM.01/2008, an Account Representative is an officer within the tax service office (KPP) who has implemented the Modern Administration System. According to Hutagaol (2007) referenced in Widayati (2019), an Account Representative is an employee of the tax directorate general who operates within Large Taxpayer Offices, providing services, guidance, and direct supervision to taxpayers. Wibowo (2012) defines competence as the ability to perform a job or task based on skills, knowledge, and the required work attitude.

The competence of an Account Representative encompasses various tasks such as service provision, consultation, supervision, and exploring taxpayers' potential. It also entails mastering tax regulations, possessing effective communication skills, analyzing taxpayers' financial reports, and staying informed about business developments. Competence in this role can be attained through training, hands-on experience, or participation in specialized Account Representative programs (Ramadhana, 2016). In summary, an Account Representative's competence lies in mastering tax regulations, effective communication, exploring taxpayers' potential, analyzing financial reports, and understanding business trends. These competencies are honed through specialized training, and an Account Representative is considered proficient upon completing and passing such training (Adiwijaya, 2014).

C. Taxpayer Compliance

In the General Dictionary of the Indonesian Language, compliance means to obey or adhere to teachings or rules. Susianti (2016) states that taxpayer compliance is defined as including and reporting the required information on time, correctly filling out the amount of tax owed, and paying taxes on time without coercion. She mentions that there are two types of tax compliance: 1) Formal compliance is a condition in which taxpayers fulfill their obligations formally according to the provisions in Tax Regulations. For example, having a Taxpayer Identification Number (NPWP) for those with income and not being late in reporting Monthly or Annual Tax Returns before the deadline; 2) Material compliance is a condition where taxpayers substantively meet all material tax provisions, meaning in line with the content and spirit of Tax Laws. Material

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compliance can also include formal compliance. For example, taxpayers who have filled out the Tax Return correctly according to the actual conditions.

D. Tax Revenue

Tax revenue is income obtained by the government from the people's taxes. It goes beyond the brief definition above that the funds received in the treasury will be used by the government for the prosperity of the people, as intended by the founding fathers of this country, namely to welfare the people, creating prosperity based on social justice (Suherman, 2011). According to John A. Byrne, strategy is defined as a fundamental pattern of ongoing and planned objectives, resource deployment, and organizational interaction with markets, competitors, and environmental factors (Asssauri, 2011). From the above definition, tax revenue security strategy is the result of the planning, management, and supervision process of tax potential from each type of tax by the Account Representative through supervision of Taxpayer tax obligation reports (Suherman, 2011).

III. HYPOTHESES DEVELOPMENT AND MODEL

The conceptual framework to be used in this study is as follows:

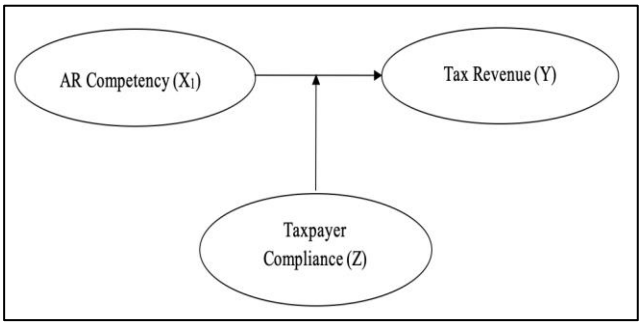

Fig 1: Conceptual Research Model

A. The Influence of Account Representative Competence on Tax Revenue

In general, the competence of an Account Representative involves the ability to master tax regulations, possess communication skills, extract tax potential from taxpayers, analyze taxpayers' financial reports, and perceive developments in the business world. All these competencies are obtained through Account Representative training, and an Account Representative is considered competent after completing and passing the training. Research findings by Suherman (2011), Prasetiani (2012), Adiwijaya (2014), and Boroh and Mursalim (2018) have shown that the competence of account representatives significantly influences tax revenue. Therefore, the first hypothesis (H1) proposed in this study is:

H1: Account representative competence influences tax revenue.

B. Taxpayer Compliance as a Moderating Variable in the Influence of Account Representative Competence on Tax Revenue

The level of taxpayer compliance reflects obedience, submission, and adherence to tax regulations. The relationship between taxpayer compliance and income tax revenue can be explained by the theory of legal certainty. This theory states that to achieve a good legal system, there must also be good relationships among its elements, so to achieve a good tax system, one must comply with all established regulations. Compliance can be formed when taxpayers obediently adhere to applicable tax rules. The more compliant taxpayers are with the rules, the higher the compliance formed. The higher the level of compliance, the more direct the impact on increasing income tax revenue. Basically, tax regulations are established with the aim of ensuring smooth tax revenue collection and continuous annual increase. Research findings from Sari (2012) and Misyana (2015) indicate that there is an influence of taxpayer compliance on tax revenue. Therefore, the second hypothesis (H2) proposed in this study is:

H2: Taxpayer Compliance is able to moderate the influence of account representative competence on tax revenue.

IV. METHODS

The research methodology utilized in this study involves quantitative research employing a descriptive framework. Quantitative research, characterized by its systematic, planned, and clearly structured approach from inception to the conclusion of the research design, is a specific methodological approach. According to Sugiyono (2017), quantitative research is rooted in positivism philosophy and is utilized to investigate specific populations or samples. Sampling techniques typically involve random selection, data collection is conducted using research instruments, and data analysis is quantitative/statistical, aimed at testing pre-established hypotheses. In this study, a descriptive approach is employed with the objective of portraying the research object or findings. Descriptive methodology serves to depict the researched object through collected data or samples in their natural state, without undertaking analysis or drawing overarching conclusions (Sugiyono, 2017).

Population is a collection of individuals, objects, and/or entities in a specific area and time with certain qualities to be observed/studied (Suharyadi, 2013). The population in this research consists of all Account Representatives in KPP Pratama Parepare, totaling 30 Account Representatives. The research sample is a part of the population chosen as research subjects representing the population members (Suharyadi, 2013). The sampling technique in this research is total sampling or saturated sampling, where the entire population is taken as the sample. The selection is based on Arikunto's perspective (2016), which states that if the population is less than 100, then all the population members are taken as samples. Based on the data obtained, there are a total of 30 individuals.

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The type of data utilized in this research is quantitative data, which was gathered through the completion of questionnaires by the research respondents. These questionnaires were designed to elicit specific numerical responses, enabling the collection of measurable data points. The source of the data in this study is primary, meaning it was directly collected by the researchers themselves and has not undergone interpretation by any third party. Specifically, the primary data used in this research is derived from the questionnaire responses. To analyze the collected data, the researchers employed a statistical technique known as multiple regression analysis using SPSS 24.00 software. Multiple regression analysis is a powerful statistical method used to examine the relationship between one dependent variable and two or more independent variables. In this context, SPSS 24.00 was utilized as the statistical software tool to perform the regression analysis and derive meaningful insights from the gathered data. This analysis technique allows researchers to assess the extent to which various independent variables predict or explain changes in the dependent variable, providing valuable insights into the underlying relationships within the data.

V. RESULTS AND DISCUSSIONS

A. Respondents

From the results, it can be identified that the respondents in this study amounted to 30 people, where based on age groups, they were dominated by the age group of ≥20 years with 20 people (66.7%). The remaining 10 people (33.3%) were respondents aged <40 years. From the table above, it can be identified that the respondents in this study amounted to 30 people, where based on gender, they were dominated by males with 26 people (86.7%). The remaining 4 people (13.3%) were females. From the table above, it can be identified that the respondents in this study amounted to 30 people, where based on length of employment, they were dominated by the group with employment length of ≥10 years with 27 people (90.0%). The remaining 3 people (10.0%) were respondents with employment length of <10 years. From the table above, it can be identified that the respondents in this study amounted to 30 people, where based on educational background, they were dominated by the group with Bachelor's degree education with 23 people (76.7%). The remaining 7 people (23.3%) were respondents with Master's degree education.

B. Validity and Reliability

Validation testing indicates the precision and accuracy of the questionnaire distributed to respondents. To determine the validity of each variable's questions, the calculated R-value is compared with the r-table. The r-table can be computed with the formula df = N–2. The number of respondents in this study is 30, so df = 30–2 = 28, R = 0.306. If the calculated R-value is greater than the r-table value, then the question is considered valid. The validity test results show that all questionnaire items are valid and can be used as a research measurement tool. This is evidenced by the Corrected Item – Total value being greater than 0.306.

Reliability testing indicates how much an instrument can be trusted and used as a data collection tool. Higher instrument reliability indicates more trustworthy (reliable) measurement results. Determining the reliability of an instrument in a study involves: (1) If Cronbach's alpha is < 0.6, reliability is considered poor; (2) If Cronbach's alpha is between 0.6 and 0.8, reliability is considered sufficient; and (3) If Cronbach's alpha is > 0.8, reliability is considered good. Based on the reliability testing results, all variables used as instruments in the study are reliable and can be used as data collection tools. Therefore, based on the reliability testing results above, the instrument demonstrates a high level of reliability, as evidenced by the alpha coefficient being > 0.60, indicating that the obtained measurement results can be trusted.

C. Normality test

A normality test is conducted to determine whether both the dependent and independent variables in a regression model have a normal distribution. A good regression model is one that follows a normal distribution. Normality detection is typically done by examining a histogram. Based on the histogram graph above, it can be concluded that the distribution pattern approximates normality, as evidenced by its symmetrical shape and adherence to the diagonal line. However, the accuracy of this histogram graph is somewhat limited, especially when the sample size is small.

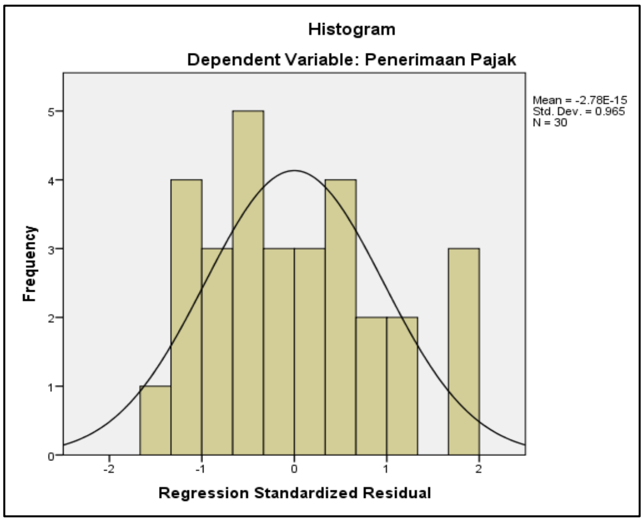

Fig 2: Histogram

A more reliable method is to examine a normal probability plot. In the normal plot graph, points are scattered around the diagonal line, following its direction. Based on the normal probability plot, it can be observed that the points are scattered around the diagonal line and follow its direction, indicating a normal distribution pattern. Considering both graphs, it can be inferred that the regression model in this study can be used because it meets the assumption of normality.

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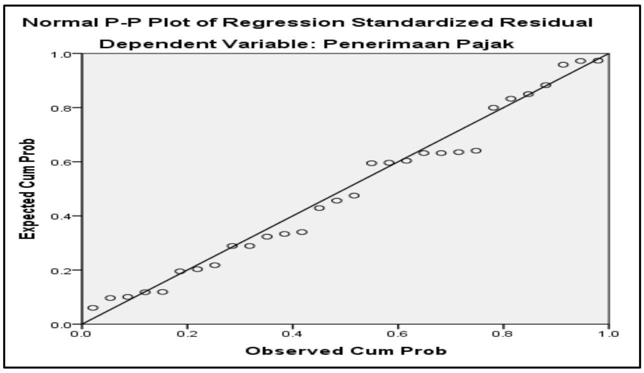

Fig 3: Normal Probability Plot

Heteroskedasticity indicates that the variance of a variable is not the same for all observations. If the variance of the residuals remains constant from one observation to another, it is called homoskedasticity. A good regression model is one that exhibits homoskedasticity, or no heteroskedasticity occurs because cross-sectional data represent various sizes (small, medium, and large). To detect the presence of heteroskedasticity, the method used is the chart method (Scatterplot diagram). Based on the above diagram, it can be seen that the data are scattered randomly and do not form a specific pattern, indicating that there is no heteroskedasticity. Thus, it can be concluded that there is a difference in the variance of the residuals from one observation to another.

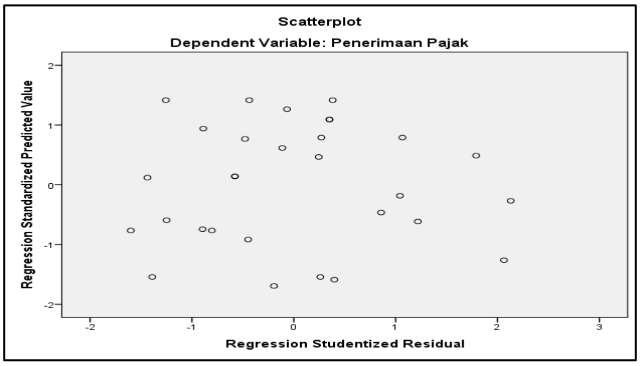

Fig 4: Scatterplot

A. Model 1 Testing

The coefficient of determination is used to test the percentage of influence of independent variables on dependent variables. An R-Square value approaching 1 indicates that the influence of independent variables on the dependent variable is greater (Ghozali, 2016). Based on the table above, it shows that the coefficient of determination (R-Square) is 0.851 or 85.1%. This means that tax revenue variables can be explained by account representative competence and taxpayer compliance variables by 85.1%, with the remaining 14.9% explained by other variables outside those in the research model. The coefficient of determination (R-Square) is used to measure how much an endogenous variable is influenced by other variables. Chin (in Ghozali, 2016) states that an R2 result of 0.67 or above for the dependent variable in a structural model indicates that the influence of independent variables (those affecting) on dependent variables (those affected) falls into the good category. Meanwhile, if the result is between 0.33 and 0.67, it falls into the moderate category, and if it is between 0.19 and 0.33, it falls into the weak category. Thus, this research model can be categorized as good.

The t-test is used to test the influence of independent variables on dependent variables individually. If the probability value is <0.05, it indicates that the independent variable influences the dependent variable (Ghozali, 2016).

Table 1: T-test Results of Model 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.004	.423		-2.371	.025
	Kompetensi AR	.452	.070	.575	6.497	.000
	Kepatuhan WP	.776	.145	.473	5.338	.000

Based on the table above, it is also known that the significance value of the account representative competence variable is 0.000, and this value is smaller than the error degree (α=0.05) (0.000<0.05). This means that the account representative competence has a positive and significant effect on tax acceptance at the Parepare Primary Tax Office. Therefore, the first hypothesis (H1) proposed in this study is accepted.

B. Model 2 Testing

The coefficient of determination is used to test the percentage of influence of independent variables on dependent variables. An R Square value approaching 1 indicates that the influence of independent variables on dependent variables is increasing (Ghozali, 2016). The results of the coefficient of determination test can be seen in the following table: Based on the table above, it shows that the coefficient of determination (R-Square) is 0.852 or 85.2%. This means that the tax revenue variable can be explained by the competency of account representatives (X),

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taxpayer compliance (Z), and the variable resulting from the interaction of competency of account representatives with taxpayer compliance (X*Z1) by 85.2%, and the remaining 14.8%, is explained by other variables outside the variables in the research model. The coefficient of determination (R-Square) is used to measure how much endogenous variables are influenced by other variables. Chin in Ghozali (2016), mentions that an R2 result of 0.67 or higher for the dependent variable in a structural model indicates that the influence of independent variables (affecting) on dependent variables (affected) falls into the good category. Whereas if the result is between 0.33 – 0.67, it falls into the moderate category, and if the result is between 0.19 – 0.33, it falls into the weak category. Therefore, this research model can be categorized as good.

Table 2: T-Test Results of Model 2

Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
(Constant)	B	Std Error	Beta		
Kompetensi AR	-1.772	2.025		-.875	.390
Kepatuhan WP Interaksi	.694	.627	.883	1.106	.279
Kompetensi AR dengan	1.008	.616	.614	1.636	.114
Kepatuhan WP	-.072	.186	-.404	-.388	.701

Based on the table above, it is known that the regression coefficient in model 2 shows that the regression coefficient of the interaction between account representative competence and taxpayer compliance is negative (-0.072). This means that taxpayer compliance is unable to maintain the position of account representative competence as a supporting factor for tax revenue. Meanwhile, according to the table above, the significance value of the interaction between account representative competence and taxpayer compliance is 0.701. This value is greater than the level of error (α=0.05) (0.701 > 0.05). Therefore, it can be concluded that the result of the interaction between account representative competence and taxpayer compliance does not have a significant effect on tax revenue. This research result falls under the category of moderation predictor moderation type, where initially account representative competence affects tax revenue. However, when interacting with taxpayer compliance, it is unable to significantly affect tax revenue. This means that taxpayer compliance does not play a role in strengthening the influence of account representative competence on tax revenue. Thus, the second hypothesis (H2) proposed in this study is rejected.

VI. DISCUSSIONS

A. Account Representative Competence's Impact on Tax Receipts

In this study, Account Representative competence refers to the skills and expertise of a professional. A professional is defined as someone with a certain level of skill or extensive knowledge in a specific field acquired through training or experience. Analysis using multiple linear regression revealed a positive regression coefficient for competence. This suggests that competence has a direct effect on tax receipts. Enhancing the competence of account representatives is predicted to boost tax receipts. Furthermore, partial testing confirmed that account representative competence significantly affects tax receipts. This underscores the pivotal role of account representative competence in influencing fluctuations in tax receipts. The research findings indicate that account representatives at the Pratama Parepare Tax Office excel in understanding tax regulations, communication, identifying taxpayer potentials, analyzing taxpayer financial reports, and staying updated on business trends. For example, when competence has a positive influence on tax revenue, it essentially highlighting that the proficiency and expertise of account representatives directly contribute to higher tax revenue. This could be due to various factors such as their ability to effectively communicate tax obligations to taxpayers, their skill in identifying potential areas for tax collection, and their adeptness in analyzing financial data to ensure accurate tax reporting. Moreover, the statement that an increase in account representative competence will lead to an increase in tax revenue emphasizes the potential for growth and improvement. As account representatives become more proficient in their roles, they are better equipped to handle various tax-related tasks, which can ultimately result in higher revenue collection for the tax authority.

These results align with previous studies by Suherman (2011), Prasetiani (2012), Adiwijaya (2014), and Boroh and Mursalim (2018), all of which concluded that account representative competence has a substantial impact on tax receipts.

B. Taxpayer Compliance as a Moderating Factor in the Influence of Account Representative Competence on Tax Receipts

Taxpayer compliance involves providing timely and accurate information, correctly reporting tax amounts owed, and paying taxes without enforcement measures. However, this study found that taxpayer compliance does not moderate the influence of account representative competence on tax receipts. Instead, it only acts as an independent factor affecting tax receipts. This is because tax receipts are influenced by both internal factors, like the competence of tax collectors, including account representatives, and external factors, such as taxpayer awareness and compliance. Both factors need to work together synergistically.

Tax receipts are influenced not only by the competence of tax collectors but also by external factors such as taxpayer compliance and awareness. For instance, suppose there are highly competent account representatives who excel in their roles, accurately assessing tax liabilities and effectively

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communicating with taxpayers. Despite their competence, if taxpayers are unaware of their tax obligations or choose not to comply with tax laws, it could result in lower tax receipts. Conversely, even if taxpayers are highly compliant and aware, if tax collectors lack the necessary competence to accurately assess taxes or communicate effectively, it could also impact tax receipts negatively.

Both internal and external factors need to work together synergistically to optimize tax revenue. For example, when competent account representatives effectively communicate tax obligations to taxpayers, it can enhance taxpayer awareness and compliance. Conversely, when taxpayers comply with tax laws, it facilitates the work of account representatives, leading to more accurate tax assessments and increased revenue collection. This highlights the interconnectedness of internal competence and external compliance in achieving optimal tax outcomes. In conculison, taxpayer compliance’s inability to moderate the influence of account representative competence on tax receipts stems from the fact that account representatives can only guide, supervise, inspect, and explore potential, while taxpayer compliance hinges on individual taxpayer awareness.

VII. CONCLUSION

Based on the results of the research and discussion, it is concluded that the competence of account representatives significantly influences tax revenue at the Parepare Primary Tax Office, while taxpayer compliance does not moderate this effect. Therefore, to enhance tax revenue, the Parepare Primary Tax Office should prioritize improving the competence of account representatives, as it has been shown to contribute positively to tax revenue. Additionally, continuous efforts in socialization are recommended to increase taxpayer awareness and compliance with tax obligations, ultimately boosting tax revenue. Future research should not only focus on comparing assumptions made by tax authorities with those of taxpayers to gain a deeper understanding of tax revenue dynamics but also consider exploring other potential moderating factors that might influence the relationship between account representative competence and tax revenue. Furthermore, longitudinal studies could provide insights into the long-term effects of interventions aimed at enhancing account representative competence on tax revenue sustainability.

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