



**JOURNAL**

**ANALYSIS OF FACTORS INFLUENCING LEVELS OF TAXPAYER  
COMPLIANCE WITH ACCOUNT REPRESENTATIVE PROFESSIONALISM AS A  
MODERATING VARIABLE**

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**Abstract:**

This study aims to examine the impact of tax knowledge and sanctions on taxpayer compliance, with account representative professionalism serving as a moderating variable. A quantitative approach is employed in this research, and primary data is utilized for analysis. The study was conducted at the Jakarta Duren Sawit Primary Tax Service Office, using a sample of individual taxpayers who received questionnaires directly from the office. The total number of questionnaires distributed was 60. This study utilized a questionnaire as a data collection technique containing questions aimed to gather information on the variables of interest. The study employed various data analysis techniques such as descriptive statistical analysis, data quality test, classical assumption test, MRA test, and hypothesis testing. The findings indicate that Understanding Taxation and Tax Sanctions have only a partial effect on Taxpayer Compliance. The moderation results provide further insights. Account Representative Professionalism strengthens the effect of Tax Understanding on Taxpayer Compliance and Account Representative Professionalism weakens the effect of Tax Sanctions on Taxpayer Compliance.

**Keywords:** *Understanding of the tax system, tax sanctions, professionalism of account representatives and taxpayer compliance.*



## **Background**

The source of state revenue is taxes. Taxes are an important aspect that is needed for national financing, the construction of public facilities, and the country's economic growth. Therefore, public and corporate compliance in paying taxes is important. According to Law no. 28 of 2007 concerning Taxation explained that taxes are mandatory contributions that must be paid to the state by the private sector or entities that are legally obligated, are not given direct compensation, but are used for the prosperity of the people. Given that taxes are currently the largest source of income in Indonesia, taxation should be a source of government funding to solve economic problems in Indonesia (Aryanto, 2010). It can be seen that the results of state revenues from taxes each year are far greater than state revenues from non-tax revenues. In 2019 tax revenue contributed 1,546,141.90 billion rupiah to state revenue. Whereas in 2020 tax revenue contributed 1,404,507.50 billion rupiah. And in 2021 tax revenue contributes 1,444,541.60 billion rupiah to state revenue.

Taxpayer compliance is influenced by several factors. Among them is the understanding of taxpayers regarding taxation. According to Mulya (2012) quoted in (Cakoro et al., 2015) tax knowledge is taxation information that can be used by taxpayers as a basis for taking action, making decisions, and for pursuing certain directions or strategies in fulfilling their rights and obligations in the tax sector. Factors that affect taxpayer compliance is the understanding of taxpayer compliance with their obligations in paying taxes. There are still many people who do not understand about taxes. If it is seen that the public only knows about the taxes that are required to pay a number of levies to the government, without understanding the basis and intent and purpose of paying taxes because there is still a lack of understanding or knowledge of the public about taxes. Tax sanctions are also one of the factors that affect taxpayer compliance.

Previous research conducted by Novi Herlyastuti (2018) on PBB taxpayers in Malang city where the level of awareness of taxpayers, knowledge of taxation, and tax sanctions has a positive effect on taxpayer compliance, because the higher the level of awareness the taxpayer has, the higher as well as taxpayer compliance in paying taxes, as well as knowledge of taxation and the application of strict tax sanctions can encourage taxpayers to comply with their tax obligations. This research was conducted at KPP Pratama Jakarta Duren Sawit. The subjects used in this research were effective individual taxpayers at KPP Pratama Jakarta Duren Sawit.

The following are several reasons why taxpayers are lazy or late in reporting their SPT. It can be seen that there is still a lack of knowledge among taxpayers regarding not knowing how to report tax returns. Another factor is that the nominal sanction of a fine is still too small, namely late reporting of the Annual Tax Return will result in a fine of IDR 100,000 for individual taxpayers. The imposition of sanctions in the form of fines is still relatively small, so there are still many taxpayers who ignore the obligation to report SPT. Based on the description above, the researcher intends to conduct research on the factors of taxpayers in fulfilling taxpayer compliance. With the title "Analysis of Factors Affecting the Level of Taxpayer Compliance with Account Representative Professionalism as a Moderating Variable.



## **THEORETICAL FRAMEWORK**

### **Attribution Theory (Attribution Theory)**

According to Fritz Heider, the founder of attribution theory, attribution theory is a theory that describes human behavior. Attribution theory describes the process used to determine the causes and motivations of a person's behavior. This theory refers to how a person interprets the reasons for the behavior of others or themselves, whether these reasons are determined by internal factors such as traits, personality, attitudes, or external factors such as situational pressures that influence personal behavior in some cases (Luthans, 2005). Fritz Heider also stated that internal forces and external forces jointly determine human behavior. Internal and external attributions can affect a person's performance in dealing with certain situations.

### **Theory of Planned Behavior)**

The Theory of Planned Behavior (TPB) is a development of the Theory of Rational Action (TRA) proposed by Fishbein and Ajzen in 1975. TPB is a conceptual framework designed to explain the determinants of certain behavior. According to (Ajzen, 1991), the core factor of individual behavior is that this behavior is influenced by the individual's intention to behave and the individual's intention is influenced by external factors and internal factors of the individual.

### **Taxpayer Compliance**

According to the Big Indonesian Dictionary, obedience means like to obey orders, obey orders or rules and be disciplined. Compliance means being obedient, obedient, subject to teachings and rules. Tax compliance can be interpreted as a situation where the taxpayer fulfills all tax obligations and exercises his tax rights (Nurmantu, p.148, 2010). According to Kurnia Rahayu (p.245, 2010) Taxpayer compliance is the main objective of tax audits, and the results of tax audits can determine the level of Taxpayer compliance. According to (Putri Noviantari, 2018) there are several indicators used to measure taxpayer compliance, including: NPWP ownership; Submission and Reporting of SPT; Calculate and pay tax payable correctly and on time; Fill out the SPT correctly; There are no tax arrears.

### **Taxpayer Understanding**

According to the Big Indonesian Dictionary, understanding comes from the word understand, which means the process, method, behavior of understanding or understanding. This process is influenced by various factors, such as internal factors such as motivation and external factors in the form of available information facilities, and socio-cultural conditions. In terms of concepts, questions or facts must be explained. According to Anas Sudjiono, understanding is a person's ability to understand something after knowing and remembering. Understanding taxation is a process or method by which taxpayers master tax laws and procedures and implement them into tax activities, such as paying taxes, reporting tax returns, and so on.

According to Widayati & Nurlis (2010) there are several indicators that taxpayers know and understand taxation, namely: 1) The obligation to own a NPWP, every taxpayer with income must register to get a NPWP as one of the tax management recommendations. 2) Knowledge and understanding of the rights and obligations of taxpayers. If the Taxpayer already knows his obligations as a Taxpayer, then he will do it, one of which is paying taxes. 3) Knowledge



and understanding of tax sanctions. The more taxpayers understand tax laws and regulations, the more they understand the sanctions that taxpayers will incur if they ignore their tax obligations. 4) Knowledge and understanding of PTKP, PKP and tax rates. 5) Taxpayers know and understand tax regulations through outreach carried out by the KPP. 6) Taxpayers know and understand tax regulations through the tax training they attend. Meanwhile, according to (Putri Noviantari, 2018) indicators of understanding taxation include the following: Understanding the procedures for calculating tax payable; Understand tax payment procedures; Understand the procedures for filling out the Tax Return (SPT); Understand the procedures for submitting a Notification Letter (SPT); Understand the penalties for lateness.

### **Tax Sanctions**

Sanctions are an act of punishment for violating applicable regulations. Taxpayers who fail to fulfill their obligations in accordance with applicable tax laws and regulations will be subject to tax sanctions. According to Mardiasmo (p.59, 2013) tax sanctions are a guarantee for compliance with tax regulations, in other words tax sanctions have a deterrent effect so that taxpayers do not violate tax provisions. The legal basis for tax sanctions is regulated in each article of the General Tax Provisions Law. Tax sanctions can be imposed if the Taxpayer violates the obligations regulated in the Tax Regulations Law (Wulandari & Suyanto, 2016). The indicators for tax sanctions include as follows (Wardani & Rumiyaun, 2017): Taxpayers know about the purpose of tax sanctions. The imposition of sanctions that are quite severe is one way to educate taxpayers. Tax sanctions must be imposed on taxpayers who violate without tolerance. Other indicators of tax sanctions according to (Ariesta & Latifah, 2017) are as follows: Imposition of sanctions for violators to educate taxpayers; Tax sanctions must be firm and without tolerance; Tax sanctions must be in accordance with the size of the violation; The application of sanctions must be in accordance with the applicable provisions; Sanctions are non-negotiable. Tax sanctions are the basic rules for the government to obtain tax revenues which are expected to increase taxpayer compliance. The reason is, taxpayers will be punished if they violate the rules in implementing their taxes

### **Account Representative Professionalism**

According to (Sedarmayanti, 2011) Professionalism is an attitude or situation in carrying out work that requires professional knowledge through certain education and training and is carried out as a job that is a source of income. Employee professionalism is very dependent on the ability of employees which is reflected in the daily needs of the organization. A higher level of employee ability will quickly lead to the realization of previously planned organizational goals, conversely if the level of employee ability tends to be low then the organizational goals to be achieved will be slow and even deviate from the original plan. The indicators for Account Representative Professionalism are as follows (Annisa & Salsabilla, 2018): Account Representative Service Quality; Supervision of Representative Accounts; Account Representative Consultation.

### **METHOD**

The approach used in this research is a quantitative approach. The quantitative approach is a short-term process using data collection tools that produce numerical data. Data analysis was performed using statistical techniques to group data, determine relationships and identify groups of data. The data used in this research is primary data. Primary data in the form of



taxpayer answers at KPP Pratama Jakarta Duren Sawit is related to the distribution of questionnaires submitted by researchers regarding the factors that influence tax compliance. The results of the questionnaire were rated using a Likert scale. The research was conducted using a sample of individual taxpayers who know about account representative professionalism. The number of questionnaires to be distributed is 60 questionnaires. The sampling technique in this study was carried out by purposive sampling method. Purposive sampling is a sampling technique with predetermined criteria for research (Sugiyono, 2018). The sample criteria determined by the author, namely:

1. Taxpayers registered at KPP
2. Have a NPWP
3. Find out information about Account Representative Professionalism

## RESULT

To partially test the hypothesis, the t test is used, namely to partially test the influence of the independent variable on the dependent variable. With the help of the IBM SPSS Statistics 23 program, the following results were obtained.

Partial Test Table (Test t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,929	,740		3,959	,000
	X1	-,831	,684	-,919	-1,215	,229
	X2	,718	,684	,426	1,049	,299
	X1Z	,346	,167	2,253	2,071	,043
	X2Z	-,250	,163	-1,268	-1,535	,130

a. Dependent Variable: Y

In the table it can be concluded that:

(1) The results of the t test for Understanding Taxation (PP) obtained a significance value of 0.229, or greater than 0.05 so that H01 was accepted. Thus, it can be concluded that there is no significant influence from Tax Understanding (PP) on Taxpayer Compliance (KWP).

(2) The results of the t test for Tax Sanctions (SP) obtained a significance value of 0.299, or greater than 0.05 so that H02 was accepted. Thus it can be concluded that there is no significant effect of Tax Sanctions (SP) on Taxpayer Compliance (KWP).

(3) The results of the t test for Account Representative Professionalism (PAR) in strengthening the influence of Tax Understanding (PP) on Taxpayer Compliance (KWP) obtained a significance value of 0.043, or smaller than 0.05 so that H03 was rejected. Thus, it can be concluded that Account Representative (PAR) professionalism strengthens the influence of Tax Understanding (PP) on Taxpayer Compliance (KWP).



(4) The results of the t test for Account Representative Professionalism (PAR) in strengthening the influence of Tax Sanctions (SP) on Taxpayer Compliance (KWP) obtained a significance value of 0.130, or greater than 0.05 so that H04 was accepted. Thus, it can be concluded that Account Representative Professionalism (PAR) does not strengthen the influence of Tax Sanctions (SP) on Taxpayer Compliance (KWP).

### **Coefficient of Determination**

The coefficient of determination is used to determine changes in the dependent variable (Y) caused by the independent variable (X). In principle, the coefficient of determination measures how far the model's ability to explain variations in the dependent variable.

The coefficient of determination is between zero and one,  $0 < R^2 < 1$ . The small value of  $R^2$  means that the ability of the independent variables to explain the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variable.

**Table IV Coefficient of Determination**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,880 <sup>a</sup>	,775	,758	,19848

a. Predictors: (Constant), X2Z, X1, X2, X1Z

From table IV.12 it can be seen that the correlation coefficient obtained is 0.880. Then the data obtained  $R^2$  is 0.775. The coefficient of determination is calculated by squaring the correlation results and then multiplying by 100%. Then the value of the coefficient of determination is  $0.775 \times 100\%$ , which is 77.5%. This means that the ability of the independent variable to explain the variance of the dependent variable is 77.5%, so that there is 22.5% of the variance of the dependent variable which is explained by other factors.

## **DISCUSSION**

### **1. The Effect of Tax Understanding on Taxpayer Compliance**

Understanding of Taxation has no influence on Taxpayer Compliance. This is obtained from the research instrument in this questionnaire, seen from the score of the largest answer in the statement item 3 which contains that if the taxpayer cannot pay his taxes himself, then the payment can be authorized/assisted by another party, indicating that as many as 24 respondents answered Strongly Agree (SS), 34 respondents answered Agree (S), and 3 respondents answered Neutral (N). The results of respondents' answers to this research indicate that respondents agree that payments can be authorized/assisted by other parties if the taxpayer is.

If the understanding of taxation regarding the fulfillment of tax obligations is high, it will help improve taxpayer compliance. Most taxpayers understand general matters regarding taxes. However, when linking it to compliance in the implementation of their tax obligations, there are still taxpayers who do not carry out their compliance properly. Meanwhile, if the understanding of taxation is low, the taxpayer's compliance with taxation will also be lower. Low understanding of taxation is caused by several factors including the lack of education





provided by the government to taxpayers, the environment of taxpayers who have a low level of awareness and knowledge resulting in non-compliant taxpayers in fulfilling their tax obligations. In other words, an understanding of taxes does not necessarily have an impact on tax compliance behavior. Different levels of knowledge and understanding of taxpayers will affect the assessment of each taxpayer to behave obediently in carrying out tax obligations.

Taxpayer awareness is an internal factor of the attribution theory and the theory of planned behavior in the form of internal encouragement to behave obediently formed by an understanding of taxation. Because if the taxpayer has sufficient understanding of taxation then the awareness to pay taxes will arise from themselves without any coercion from other parties. This is because the tax benefits for the community are enormous, such as for the construction of various infrastructures which include roads, hospitals, schools, and so on. Taxes are also for public transportation services for the community. Therefore, taxes play an important role in maintaining the balance of a country's economy.

This research is different from research conducted by (Kesaulya & Pesireron, 2019) this difference is caused by several factors such as differences in respondents, where researchers use MSME taxpayers, while the respondents used in this study are individual taxpayers. In addition, differences in location can also affect research results because of differences in respondent behavior and knowledge about taxation. The results of the research show that there is a positive relationship between tax knowledge and taxpayer compliance, which means that the relationship between the two is in the same direction. That is, the better understanding the taxpayer has about taxation, will have an impact on increasing taxpayer compliance. Conversely, if the taxpayer's understanding of taxation decreases, it will also have an impact on decreasing taxpayer compliance in making tax payments.

## **2. Effect of Tax Sanctions on Taxpayer Compliance**

Tax Sanctions have no effect on Taxpayer Compliance. This is obtained from the research instrument in this questionnaire, seen from the score of the largest answer in the statement item 6 which contains Taxpayers who do not comply with tax regulations will be subject to tax sanctions, indicating that as many as 34 respondents answered Strongly Agree (SS), as many as 26 respondents answered Agree (S). The results of respondents' answers to this research indicate that respondents agree with the imposition of tax sanctions for taxpayers who do not comply with tax regulations.

The descriptive test results show that compliance is lower than tax sanctions, this allows no effect of tax sanctions on taxpayer compliance. This also shows that even with the existence of tax sanctions there are still many taxpayers who do not comply with tax obligations. The tax sanctions set by the government are low so that they make taxpayers disobedient in carrying out their tax obligations, if the sanctions imposed by the government are high it forces taxpayers to fulfill their tax obligations, because when the sanctions imposed are high and taxpayers do not fulfill their tax obligations, the taxpayer will be subject to even more severe sanctions and can be detrimental to the Taxpayer.

In attribution theory it is said that tax consequences are external causes that can come from outside the taxpayer or as a result of urgent circumstances. Member tax sanctions that are burdensome for taxpayers will make taxpayers comply with their obligations in paying taxes. In the theory of planned behavior it is said that taxpayers can learn by observing other taxpayers and seeing firsthand the sanctions imposed on them by the authorities when they violate tax standards. This research is different from research conducted (Widian & Jati, 2019) that tax sanctions have a positive effect on taxpayer compliance. The results of this study support the attribution theory in which tax sanctions are a guarantee that the provisions of tax law



regulations will be obeyed/obeyed/obeyed, in other words tax sanctions act as a deterrent so that taxpayers do not violate tax standards (Mardiasmo, 2013b). Taxpayers fulfill their tax obligations when they consider that the consequences of taxation will be more detrimental to themselves, so that taxpayers prefer to fulfill the tax obligations paid.

### **3. The Effect of Tax Understanding on Taxpayer Compliance with Account Representative Professionalism as a Moderating Variable**

Account Representative Professionalism in strengthening the effect of Understanding of Taxation on Taxpayer Compliance is accepted, meaning that Account Representative Professionalism strengthens the influence of Understanding of Taxation on Taxpayer Compliance. This was obtained from the research instrument on this questionnaire, seen from the score of the largest answer on the statement item 9 which contains Account Representative officers always giving directions to Taxpayers when fulfilling their tax obligations, showing that as many as 17 respondents answered Strongly Agree (SS), as many as 29 respondents answered Agree (S), and as many as 14 respondents answered Neutral (N). The results of the respondents' answers to this research indicate that the respondents agree with the role of Account Representative officers to always provide directions to taxpayers when fulfilling their tax obligations.

In attribution theory, apart from internal factors, human behavior is also influenced by external factors. Satisfying tax officer service is an external factor that can increase taxpayer compliance. This also explains the linkages between attribution theory and planned behavior theory overlap with one another. The role of the Account Representative as a consultant for Taxpayers is very necessary. Because there are still many taxpayers who do not know the regulations regarding their tax obligations. This shows how important the Account Representative's role is in fulfilling Taxpayer compliance. The results of this study indicate that with the Account Representative consultation indicator, the role of the Account Representative officer is as a bridge between the Taxpayer and his taxation by always giving directions to the Taxpayer to fulfill his tax obligations.

This is in line with research conducted by (Hasian Purba, 2020). With the enactment of a new regulation regarding the modernization of the tax system, the obligation of tax officials as an Account Representative is one of the innovations promoted by the Directorate General of Taxes so that taxpayers improve tax reporting. Supported by increasingly advanced tax services, to direct taxpayers by means of counseling which makes taxpayers more knowledgeable about taxation and satisfied with the maximum service performance provided by the tax authority. Account Representative services as support for the existence of an electronic service system, in addition to being a companion for Taxpayers so that Taxpayers do not feel pressured in their taxation.

### **4. Effect of Tax Sanctions on Taxpayer Compliance with Account Representative Professionalism as a Moderating variable**

Account Representative Professionalism in strengthening the effect of Tax Sanctions on Taxpayer Compliance is rejected, after conducting a hypothesis test it means that Account Representative Professionalism does not strengthen the effect of Tax Sanctions on Taxpayer Compliance. This was obtained from the research instrument on this questionnaire, seen from the score of the largest answer on the statement item 9 which contains Account Representative officers always giving directions to Taxpayers when fulfilling their tax obligations, showing that as many as 17 respondents answered Strongly Agree (SS), as many as 29 respondents answered Agree (S), and as many as 14 respondents answered Neutral (N). The results of the





respondents' answers to this research indicate that the respondents agree with the role of Account Representative officers to always provide directions to taxpayers when fulfilling their tax obligations.

In attribution theory, apart from internal factors, human behavior is also influenced by external factors. This also explains the linkages between attribution theory and planned behavior theory overlap with one another. Supervisor and satisfactory service quality of tax officials are external factors that can increase taxpayer compliance. Supervision carried out by tax officers is considered to be insufficient, because taxpayers tend to accept the sanctions given and consider that the sanctions are not burdensome for them. Taxpayers can still make corrections if taxpayers are identified as having made mistakes in their taxation. This research shows that with the Account Representative consultation indicator, if the Taxpayer has a problem, the Taxpayer can ask the Account Representative officer for help. Taxpayers can consult Account Representative officers to provide assistance with their tax issues.

This is in line with research conducted by (Sulistiyorini Wulandari, 2019) which states that Account Representatives can moderate the relationship between tax sanctions and rejected taxpayer compliance. From the research results, the Account Representative variable is included in the predictor category, which means that the Account Representative variable is an independent variable and is not included in the moderating variable. The results of this research indicate that Account Representatives are unable to moderate the tax sanctions variable to comply with their tax obligations. This may be caused by the lack of awareness of taxpayers on tax consequences. High sanctions for taxpayers should have a deterrent effect on tax laws. However, taxpayers' limited knowledge of tax sanctions may lead them to believe that such sanctions are not intimidating or burdensome enough to deter non-compliance.

## **CONCLUSION**

Based on the results of data analysis testing, it can be concluded that:

1. Understanding of Taxation has no effect on Taxpayer Compliance. This can be seen from the responses of respondents regarding the understanding of taxation. The taxpayers studied tend to accept the risk which causes the relationship between the variable understanding of taxation and taxpayer compliance to have no effect.
2. Tax Sanctions have no effect on Taxpayer Compliance. Because there are corrections or restitution for taxpayers, they tend to use this for their taxation, which causes the relationship between the tax sanction variable and taxpayer compliance to have no effect.
3. Account Representative Professionalism strengthens the relationship between Tax Understanding and Taxpayer Compliance. When a Taxpayer does not understand taxation, the Taxpayer will be assisted by the role of the Account Representative's professionalism as a service and consultation.
4. Account Representative Professionalism does not strengthen the effect of Tax Sanctions on Taxpayer Compliance. Where the increasing professionalism of Account Representatives moderates the influence of tax sanctions, the more taxpayer compliance will decrease. Because when the Account Representative performs its role, the Taxpayer will accept the risk of applicable sanctions



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