

Received: 07 December 2021
Revised: 18 February 2022
Accepted: 30 April 2022

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TAXATION STUDIES | RESEARCH ARTICLE

Account Representative Service Quality Dimensions and Compulsory Level of Education Tax on Taxpayer Compliance Personal Person

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Abstract: This study examines the level of compliance of individual taxpayers registered in the West Makassar KPP Pratama area by using several independent variables, such as direct evidence, reliability, responsiveness, assurance, and empathy as dimensions of Account Representative service quality and taxpayer education level. The sample consists of 100 respondents who are individual taxpayers and was tested using multiple linear regression analysis and SPSS 20. The classic assumption tests used were multicollinearity, normality, and heteroscedasticity. The results of the analysis concluded that direct evidence had a positive but not significant effect, empathy had a positive and significant effect, while the level of education had a negative and insignificant effect on individual taxpayer compliance.

Keywords: Account Representative Service Quality Dimensions (Direct Evidence, Reliability, Responsiveness, Assurance, Empathy), Level of Taxpayer Education, and Taxpayer Compliance.

1. Introduction

To increase tax revenues, the tax authorities, among other things, extend and intensify tax revenues. Extensification is achieved by increasing the number of active taxpayers. Meanwhile, intensification can be achieved through increasing taxpayer compliance and fostering the quality of the tax apparatus, excellent service to taxpayers, coaching to taxpayers, administrative supervision, inspection, investigation, and passive and active collection and law enforcement. The most important factor of all factors that influence tax revenue, is the greater the level of public compliance in paying taxes, the more tax revenue will increase. Issue of taxpayer compliance is an important issue throughout the world, both for developed and developing countries. Because if the taxpayer disobeys, it will create a desire to take avoidance, evasion, smuggling, and tax evasion. In the end, these actions will cause State tax revenues to decrease.

Table 1: Percentage of Taxpayer Compliance at KPP Pratama West Makassar 2012 – 2015

Description	2012	2013	2014	2015
Registered WP	77,019	83,443	87,526	94,929
Registered WP Compulsory SPT	59,152	61,087	62,430	62,149
Realization of Annual PPh SPT	30,455	40,339	43,317	43,174
Compliance Ratio	51.49%	66.04%	69.38%	69.47%

The table above shows the low compliance of taxpayers, this can be seen from the compliance ratio over the last 4 years when the average is only around 64%. The Compliance Ratio from 2012 to 2015 has increased but is still very minimal. One approach model that is often used to assess service quality is the Service Quality (SERVQUAL) model. In summary, this model explains that the high and low quality of service can be seen from the difference (Gap) between the service level felt by the customer and the expected service level (Chen et al., 2015). From the description and previous studies above, the



interest is in researching several factors that affect taxpayer compliance, including the dimensions of Account Representative service quality and the level of taxpayer education researchers (Yen et al., 2017). Based on the description of the background above, several problems can be formulated, including the following: (1) Does the dimension of direct evidence/tangibles) of Account Representative service quality affect individual taxpayer compliance at KPP Pratama West Makassar? (2) Does the reliability dimension of Account Representative service quality affect individual taxpayer compliance at KPP Pratama Makassar Barat? (3) Does the responsiveness dimension of Account Representative service quality affect the compliance of individual taxpayers at KPP Pratama Makassar Barat? (4) Does the dimension of assurance (assurance) of Account Representative service quality affect the compliance of individual taxpayers at KPP Pratama Makassar Barat? (5) Does the dimension of empathy (empathy) Account Representative service quality affect the compliance of individual taxpayers at KPP Pratama Makassar Barat? (5) Does the education level of the taxpayer affect individual taxpayer compliance at KPP Pratama Makassar Barat?. Based on the formulation of the problem above, the objectives of this research are as follows: (1) To analyze the effect of the dimension of direct evidence/tangibles on the quality of Account Representative services on individual taxpayer compliance at KPP Pratama West Makassar. (2) To analyze the influence of the reliability dimensions of Account Representative service quality on individual taxpayer compliance at KPP Pratama West Makassar? (3) To analyze the influence of responsiveness dimensions of Account Representative service quality on individual taxpayer compliance at KPP Pratama West Makassar? (4) To analyze the influence of the dimensions of assurance (assurance) on the quality of Account Representative services on individual taxpayer compliance at KPP Pratama Makassar Barat? (5) To analyze the influence of the dimensions of empathy (empathy) Account Representative service quality on individual taxpayer compliance at KPP Pratama West Makassar? (6) To analyze the effect of the taxpayer's education level on individual taxpayer compliance at KPP Pratama Makassar Barat?

2. Literature Review

2.1. Previous Research

The following are some of the previous studies that became the reference for writing in this study, namely: (Hussain & Loureiro, 2022) conducted research with the title: The Effect of Quality of Tax Service on Corporate Taxpayer Compliance (Study at the Malang Middle Tax Service Office). Based on the results of the partial test of each variable shows that the variables of physical evidence, reliability, responsiveness, confidence, and empathy have a significant effect on corporate taxpayer compliance at the Malang Madya Tax Service Office. The responsiveness variable is the variable that most dominantly influences the corporate taxpayer compliance variable at the Malang Middle Tax Service Office. This means that corporate taxpayers understand that the satisfaction felt is determined by the speed of the officer in handling taxpayer complaints, the ability of the officer to help the taxpayer, the availability of the officer to answer questions and consult, and the last point the officer masters the applicable tax regulations. Then the hypothesis that the responsiveness variable is suspected to have the most dominant influence on taxpayer compliance, is accepted. (Chang & Yeh, 2017) conducted research with the title: Effect of Service Quality of Tax Officers, Tax Sanctions, and Tax Compliance Fees on Taxpayer Compliance. The results of the study state that although lately there have been many cases that have ensnared tax officials which hurt tax compliance, in general, the quality of services provided by tax officers has been getting better as shown in the provision of facilities that support the convenience of taxpayers, for example, the use of information and technology systems to provide convenience to taxpayers in fulfilling their tax obligations, the appearance of buildings that are more modern and look neat and faster service from tax officers can increase customer satisfaction or in this case taxpayers so that it has an impact on compliance in the field of taxation. From the results of the partial test, it was obtained that the service quality of most tax officials had a significant effect on increasing MSME taxpayer compliance. Thus the service quality of tax officials has a role in increasing MSME taxpayer compliance.

2.2. Conceptual Framework and Hypothesis Research

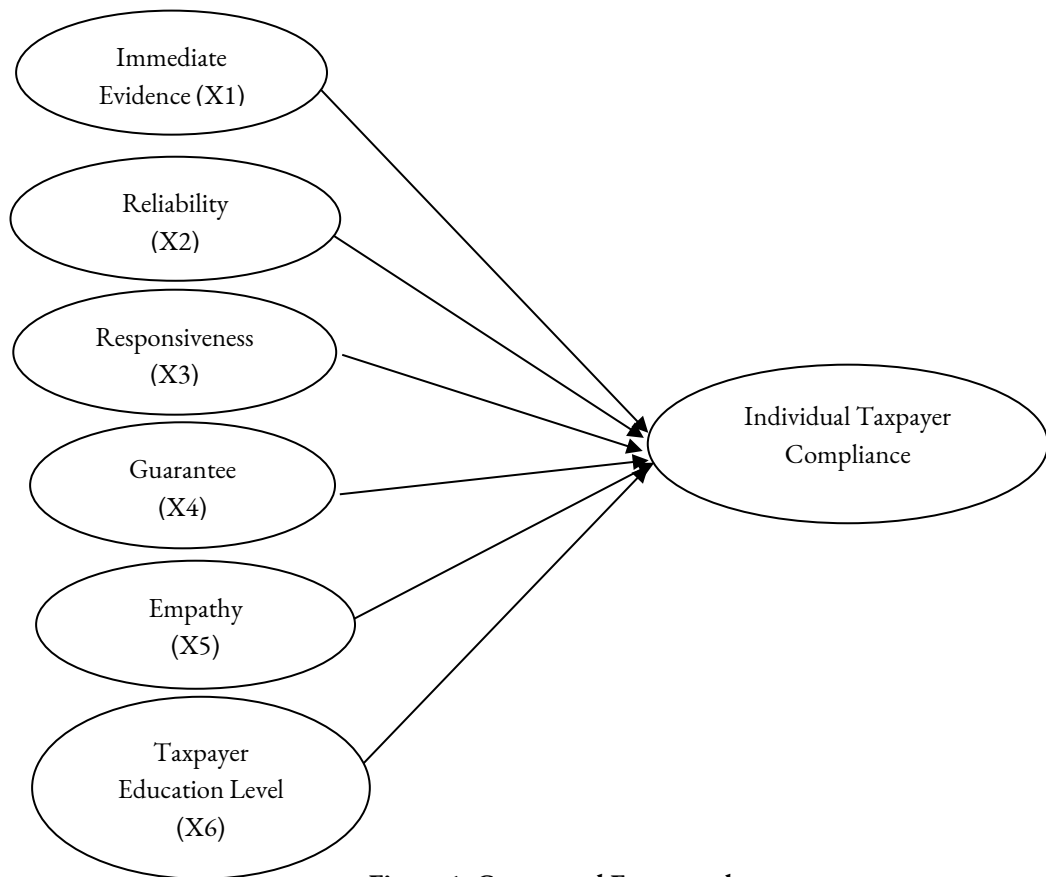


Figure 1: Conceptual Framework

Based on the study of theory, conceptual framework, problem formulation, and research objectives, the research hypothesis is as follows:

- H1: The Dimension of Direct Evidence of Account Representative Service Quality has a significant effect on Individual Taxpayer Compliance
- H2: The Reliability Dimension of Account Representative Service Quality has a significant effect on Individual Taxpayer Compliance
- H3: Responsiveness Dimension of Account Representative Service Quality has a significant effect on Individual Taxpayer Compliance
- H4: The Dimension of Account Representative Service Quality Assurance has a significant effect on Individual Taxpayer Compliance
- H5: The Empathy Dimension of Account Representative Service Quality has a significant effect on Individual Taxpayer Compliance
- H6: The education level of taxpayers has a significant effect on individual taxpayer compliance

3. Results and Discussion

3.1. Research results

The data collection in the study was carried out by distributing questionnaires to individual taxpayers of KPP Pratama West Makassar. Of the 100 questionnaires distributed, all were answered and returned by the respondents. Table 4 can be seen briefly as the characteristics of the respondents.

Table 2: Characteristics of Respondents

Descriptive Data	Respondent Data	Total
Gender	Man	74
	Woman	26
Total		100
age	<25 Years	26
	26-35 Years	44
	36-45 Years	14
	46-55 Years	12
	>56	4
Total		100
Education	SMA/SMK	29
	D3	9
	S1	54
	S2	7
	Other	1
Total		100
Profession	civil servants	11
	Private employees	55
	Self-employed	32
	Other	2
Total		100

1. Instrument Test

Validity test

A validity test is used to show how well an instrument can measure a certain concept. The validity test was carried out on each of the question items that make up the research variables. The criteria used to state that an instrument is considered valid or appropriate for use in hypothesis testing by comparison count (Corrected Item Total Correlation value) with r table, and the test side area with a significance level of 0.05. If the r count for each question item is positive and greater than the r table then the question item is said to be valid. The results of the validity test in this study can be seen in Table 3 below.

Table 3: Validity Test Results

Variable	Items	Corrected Item Total Correlation	Ket.
Direct Evidence (X1)	X1(1)	0.791	Valid
	X1(2)	0.707	Valid
	X1(3)	0.787	Valid
Reliability (X2)	X2(1)	0.742	Valid
	X2(2)	0.770	Valid
	X2(3)	0.732	Valid
Responsiveness (X3)	X3(1)	0.769	Valid
	X3(2)	0.830	Valid
	X3(3)	0.751	Valid
Assurance (X4)	X4(1)	0.863	Valid
	X4(2)	0.872	Valid
	X4(3)	0.856	Valid

Variable	Items	Corrected Item Total Correlation	Ket.
Empathy (X5)	X5(1)	0.566	Valid
	X5(2)	0.659	Valid
	X5(3)	0.857	Valid
Taxpayer Education Level (X6)	X3(1)	0.569	Valid
	X3(2)	0.831	Valid
	X3(3)	0.750	Valid
Taxpayer Compliance (Y)	Y1(1)	0.613	Valid
	Y1(2)	0.796	Valid
	Y1(3)	0.808	Valid
	Y1(4)	0.796	Valid
	Y1(5)	0.667	Valid
	Y1(6)	0.702	Valid
df = N - 2 = 100 - 2 = 98 r table = 0.195			

Based on Table 3 shows that all the questions produce a value of r count that is greater and positive than the value of the r-table. Thus it can be concluded that all question items used to reveal the dependent variable and the independent variable are valid.

Reliability Test

Reliability indicates the extent to which a measuring device is reliable because it produces consistent measurements. The technique used to test the reliability of the questionnaire in this study is to use Cronbach's Alpha coefficient formula, by comparing the Alpha value with the standard, the reliability of a variable construct is said to be good if it has a Cronbach's Alpha value greater than 0.60. The results of the reliability test in this study can be seen in Table 4 below.

Table 4: Reliability Test Results

Variable	Cronbach Alpha	Ket.
Direct Evidence (X1)	0.871	Reliable
Reliability (X2)	0.865	Reliable
Responsiveness (X3)	0.886	Reliable
Assurance (X4)	0.933	Reliable
Empathy (X5)	0.829	Reliable
Level of education	0.843	Reliable
Taxpayer Compliance (Y)	0.899	Reliable

Table 4 shows the value of Cronbach's Alpha from the results of the analysis of the seven variables showing a number > 0.60. This means that each statement item will be able to obtain consistent data, which means that when the statement returns, it will get an answer that is relatively the same as the previous answer.

Normality test

The normality test aims to test whether the regression model, the dependent variable, and the independent variables have a normal distribution or not. A good regression model is the data distribution is normal or close to normal. The residual normality test follows the normal distribution. Residual normality testing is carried out using the normal probability plot. If the points are gathered around a straight line, it can be concluded that the residuals of the regression model are normally distributed. Based on the results of the normality test from the Normal Probability Plot Figure (see attachment) generated from the regression model, it is known that the points are collected around a straight line, so it is concluded that the residuals of the regression model meet the normality assumptions.

Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. A good regression model should not correlate with independent variables. To find out whether or not multicollinearity exists is done by looking at the tolerance value and the Variance Inflation Factor (VIF) value. If the tolerance value is > 0.10 and the VIF value is < 10, then the regression model is free from multicollinearity. Based on the results of the multicollinearity test (see attachment - Collinearity Statistics) produced by the regression model, it is known that the tolerance value of the six independent variables is above 0.10 as well as the VIF values are all below number 10, so it can be concluded that the regression model is independent of multicollinearity, thus the assumption of non-multicollinearity has been fulfilled.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model indicates an unequal variance of the residuals from one observation to another. If the residual variance from observation to other observations remains, it is called homoscedasticity. And if the variance is different it is called heteroscedasticity. A good regression model is that there is homoscedasticity in the model or other words, there is no heteroscedasticity. To determine whether there is heteroscedasticity is done by using a scatter plot between the ZPRED values on the X axis and ZRESID on the Y axis. If the scatter plot produces points that do not form certain patterns and spread above and below zero on the Y-axis, it can be concluded that there is no heteroscedasticity in the regression model. Based on the results of the heteroscedasticity test, the Scatter Plot Image (seeattachment) generated from the regression model shows the dots do not form a certain pattern and the dots spread above and below the zero on the Y axis, so it can be concluded that there is no heteroscedasticity in the regression model, thus the assumption of non-heteroscedasticity is met.

2. Hypothesis test

Multiple Linear Regression Analysis

Regression analysis is an analysis used to measure the effect of the independent variable (X) on the dependent variable (Y). Multiple linear regression analysis was performed with Direct Evidence (X1), Reliability (X2), Responsiveness (X3), Assurance (X4), Empathy (X5), Taxpayer Education Level (X6) as independent variables, and Taxpayer Compliance (Y) as the dependent variable. The following is a summary of the results of the multiple linear regression analysis:

Table 5: Summary of Regression Estimation Results

Variable	Coefficient	t- ratio	Probability Significance	Decision
Immediate Evidence	0.091	0.981	0.329	Not significant
reliability	0.047	0.326	0.745	Not significant
responsiveness	0.138	0.945	0.347	Not significant
Guarantee	0.131	1.153	0.252	Not significant
Empathy	0.324	2.105	0.038	Significant
Taxpayer Education Level	0.068	-0.756	0.451	Not significant
Constant	1,622	3,115	0.002	
R Square				0.361
F count				7,712
(Prob. Sig.)				0.000
t table (df = 100 - 7 - 1 = 92)				1,665
N				100

Based on Table 5, the regression equation can be made as follows:

$$Y = 1.622 + 0.091 X_1 + 0.047 X_2 + 0.138 X_3 + 0.131 X_4 + 0.324 X_5 - 0.068 X_6 + e$$

The regression equation and Table, 16 show a constant value of 1.622, a t count is 3.115, and a significance value of 0.002. This states that if there is no change in the variables Direct Evidence (X1), Reliability (X2), Responsiveness (X3), Assurance (X4), Empathy (X5), and Taxpayer Education Level (X6) that affect, then the Taxpayer Compliance that occurring at the West Makassar KPP will be constant at 1.622. While the results of the independent variable test can be explained as follows:

1. The regression coefficient in Direct Evidence (X1) is 0.091, meaning that if the quality of Account Representative services from the direct evidence dimension increases, then individual taxpayer compliance at KPP Pratama Makassar Barat increases by 0.091 assuming that the other independent variables are constant.
2. The regression coefficient in Reliability (X2) is 0.047, meaning that if the quality of Account Representative service from the reliability dimension increases, then individual taxpayer compliance at KPP Pratama Makassar Barat increases by 0.047 assuming that the other independent variables are constant.
3. The regression coefficient in Responsiveness (X3) is 0.138, meaning that if the quality of Account Representative service from the responsiveness dimension increases, then individual taxpayer compliance at KPP Pratama Makassar Barat increases by 0.138 assuming that the other independent variables are the same.
4. The regression coefficient in Assurance (X4) is 0.131, meaning that if the quality of Account Representative service from the reliability dimension increases, then individual taxpayer compliance at KPP Pratama Makassar Barat increases by 0.131 assuming that the other independent variables are constant.
5. The regression coefficient in Empathy (X5) is 0.324, meaning that if the quality of Account Representative service from the reliability dimension increases, then individual taxpayer compliance at KPP Pratama Makassar Barat increases by 0.324 assuming that the other independent variables are constant.
6. The regression coefficient in the Education Level of Individual Taxpayers (X6) is -0.068, meaning that if the Education Level of Taxpayers increases, then individual taxpayer compliance at KPP Pratama Makassar Barat decreases by -0.068 assuming that the other independent variables are constant.

The coefficient of determination (R Square)

Analysis of the coefficient of determination was carried out to see how much influence the percentage of Direct Evidence, Reliability, Responsiveness, Assurance, Empathy and Education Level of Taxpayers had on Corporate Taxpayer Compliance at KPP Makassar Barat. Based on Table 5, shows that the number of R Square is 0.316 or (31.6%). This shows that the percentage contribution of the effect on the independent variable (Direct Evidence, Reliability, Responsiveness, Assurance, Empathy, and Level of Taxpayer Education) to the dependent variable (Taxpayer Compliance) is 31.6%. While the remaining 68.4% (100% - 31.6%) is influenced or explained by other variables not included in this research model.

Fisher Test Statistics Results (Simultaneous Test)

This test is carried out to test whether there is a significant effect between the variables Direct Evidence, Reliability, Responsiveness, Assurance, Empathy, and Level of Taxpayer Education on Taxpayer Compliance at KPP Makassar Barat together. The basis for decision-making for simultaneous testing between variables X and Y is as follows:

1. If the probability value of Sig is less than or equal to the probability value of 0.05 or ($\text{Sig} \leq 0.05$), then H_a is accepted, which is significant (there is a real effect).
2. If the Sig probability is greater than the probability value of 0.05 or ($\text{Sig} > 0.05$), then H_a is rejected, which is not significant (not significant).

Based on Table 16, shows that the value, F is obtained at 7.172 with a probability value (Sig) of 0.000. This means that the significant value is less than alpha 0.05 ($0.000 < 0.05$). The conclusion that can be derived from the above results is Direct Evidence, Reliability, Responsiveness, Assurance, Empathy, and Taxpayer Education Level have a simultaneous effect on Taxpayer Compliance.

Statistical Results t-Test (Partial Test)

This test was carried out to test whether there is a significant effect between the variables Direct Evidence, Reliability, Responsiveness, Assurance, Empathy, and Level of Taxpayer Education on Taxpayer Compliance at KPP Makassar Barat partially. if t count > t table, the independent variables individually have a significant effect on the dependent variable. The significance level used is 0.05. It is known that the t table of 1.665 ($df = n - k - 1$ or $100 - 7 - 1 = 92$). Based on Table 5 shows that:

1. The direct evidence variable (X1) has a t count of 0.981 < t table 1.665, then H1 is rejected, so it is concluded that direct evidence (X1) partially has no significant effect on taxpayer compliance (Y).
2. The reliability variable (X2) has a t count of 0.326 < t table 1.665, then H2 is rejected, so it is concluded that reliability (X2) partially has no significant effect on taxpayer compliance (Y).
3. The responsiveness variable (X3) has a t count of 0.945 < t table of 1.665, then H3 is rejected, so it is concluded that responsiveness (X3) partially has no significant effect on taxpayer compliance (Y).
4. The assurance variable (X4) has a t count of 1.153 < t table 1.665, then H4 is rejected, so it is concluded that assurance (X4) partially has no significant effect on taxpayer compliance (Y).
5. The empathy variable (X5) has a t count of 2.105 > t table of 1.665, then H5 is accepted, so it is concluded that empathy (X5) partially has a significant effect on taxpayer compliance (Y).
6. The individual taxpayer education level variable (X6) has a t count of -0.756 < t table 1.665, then H6 is rejected, so it is concluded that the individual taxpayer education level (X6) partially has no significant effect on taxpayer compliance (Y).

4. Conclusion

Based on the formulation of the problem, research results, and discussion regarding the effect of the dimensions of Account Representative service quality and taxpayer education level on individual taxpayer compliance at KPP Pratama West Makassar, the following conclusions can be drawn: (1) Direct evidence, reliability, responsiveness, assurance, and empathy, as well as the level of taxpayer education simultaneously have a significant effect on individual taxpayer compliance at KPP Pratama West Makassar. (2) Partially/alone, the dimensions of direct evidence, reliability, responsiveness, and assurance of Account Representative service quality do not significantly influence individual taxpayer compliance at KPP Pratama Makassar Barat. (3) Partially/alone, the educational level of individual taxpayers partially does not significantly influence individual taxpayer compliance at KPP Pratama Makassar Barat. (4) The effect of contribution to individual taxpayer compliance at KPP Pratama West Makassar is influenced by 31.6% by direct evidence variables, reliability, responsiveness, assurance, and empathy as dimensions of Account Representative service quality and taxpayer education level while 68.4% is influenced by other variables.

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