



Received: 07 December 2021

Revised: 18 February 2022

Accepted: 30 April 2022

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TAXATION STUDIES | RESEARCH ARTICLE

The Effect of Representative Account Functions and Taxpayer Trust on Tax Obligations

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Abstract: This research was conducted with the aim of (1) Analyzing the effect of service and consulting functions on tax obligations at KPP Pratama Bangka Belitung (2) To analyze the effect of the oversight function on tax obligations at the Pratama Bangka Belitung ; (3). To analyze the effect of taxpayer trust on tax obligations at the Pratama Bangka Belitung. The research method used in this study is descriptive analysis and multiple linear regression analysis, with a total sample of 88 respondents. Based on the results of multiple linear regression analysis, the results show that (1). The service and consulting functions have a positive and significant effect on tax obligations at the Tax Service Office. This can be seen from the partial test where the t count is $6.690 > t$ -estimated = 1.663 (2). The supervisory function has a positive and significant effect on tax obligations at the Pratama Bangka Belitung Tax Service Office with a t -calculated of 4.720 > t -estimated = 1.663 (3). Compulsory trust has a positive and significant effect on tax obligations at the Pratama Bangka Belitung Tax Service Office with a t -calculated value of t -calculated = 2.163 > t -estimated = 1.663. Simultaneously the independent variables have a significant effect on tax obligations which is indicated by the calculated F -value of $52,600 > F$ -table = 3.11.

Keywords: Service and Consulting Function, Oversight Function, Taxpayer Trust, Taxation Obligation.

1. INTRODUCTION

Discussing the obedience of taxpayers in any country will be faced a diametrical conflict. The government needs tax money for development, while taxpayers try to pay taxes to a minimum, even if necessary, to avoid or not pay taxes at all. Much literature and research results raise this issue. Ly & Paty (2020) state that diametrical conflict means that the tax authorities, as a party that benefits from the tax revenue process, will always try to achieve the maximum income target for the state treasury. Moreover, on the other hand, the tax-paying public, as a party that has to pay taxes without receiving direct service returns as a result of the payments they make, will try to do the opposite, namely to find ways to reduce the tax payable that must be paid to the state treasury. This view then led to the emergence of resistance to taxes. Taxes are essential in managing a country's income (Adelina & Roxana, 2016; Gervasi et al., 2021; Liang & Mirelman, 2014). This was also stated by Wibowo (2017) that the ending of the discourse on tax issues is compliance. The literature on tax compliance covers several disciplines, including Economics and Psychology (Kılıç, 2020). The low level of tax compliance in Indonesia is reinforced by many studies exploring variables that can increase tax compliance (Guerra & Harrington, 2018; Kalkuhl et al., 2018; Mohd Nor et al., 2010). Several studies on tax awareness and compliance generally agree that tax awareness and compliance in Indonesia are still low. The Minister of Finance conveyed the same indication, Among the approximately 110 million individuals who have worked and have income in Indonesia, only around 20 million have a Taxpayer Identification Number (NPWP). Based on these data, on the one hand, it is the potential that DGT must maximize to increase revenue from the tax sector continuously. On the other hand, it is challenging for DGT to continue campaigning for public awareness and concern for paying taxes—injecting tax awareness. Even though



the tax is not a new "narrative" for modern humans, it has been introduced and has existed since the Dutch era. Normatively the concept of tax should have settled in the layers of human consciousness, easily accessible and recalled to the surface. The failure to access the data is thus not caused by the absence of input in the facticity of consciousness but due to a failure to precipitate the data itself. Since it was first formed in 2006, AR's duties and functions have yet to be reorganized. The factors affecting the organization have moved with the times, so development is needed to improve organizational performance. If it is related to the taxation system in Indonesia, the problem of taxpayer motivation and taxpayer compliance is a classic problem that needs to be addressed. This can be assessed from various sides, including public finance (public finance). The taxpayer will tend to avoid the obligation to pay the taxes owed by showing the use of taxes in a transparent and accountable manner. In terms of law enforcement applying the law fairly to every taxpayer, if there is a taxpayer who does not want to pay taxes, whoever the person is, he must be subject to the sanctions following the applicable regulations. In terms of organizational structure, workforce, and ethics applied to internal problems within the tax office, if the organizational structure allows the Tax Office to serve Taxpayers professionally, Taxpayers will tend to comply with the various rules set.

This is supported by the theory of planetary behavior and attribution theory which explains a person's motivation to comply with the obligation to pay taxes based on two factors, namely internal factors and external factors, while also explaining that attitudes and norms influence a person's motivation, and traits possessed by the individual. If the individual is motivated, a perception or motive will emerge to be obedient or obedient. It is also interesting for the authors to conduct this research by including motivational variables. With the existence of bureaucratic reform, especially the institutional arrangement of the Directorate General of Taxes, where one of them is the existence of a representative account, one thing that must be considered is how the existence of this AR will affect various problems around taxation. Both problems of service, supervision, and law enforcement (low investment). The phenomenon that often appears on the surface with AR in every KPP Primary is that there are still taxpayers who have low motivation amidst the strategic role of the existence of a representative account. Some examples that can be put forward here include the services of representative accounts, which are sometimes unsatisfactory to taxpayers, that some taxpayers lack the motivation to fulfill their tax obligations, as well as the trust of taxpayers in account representatives, so this threatens the program to increase potential revenue. Purnamasari et al. (2018), in their research, found that the level of government and legal trust did not affect taxpayer compliance in paying PBB. However, in (Salsabila, 2018) Findings, trust in the government positively and significantly affects compliance with paying taxes. Another study by (Setiawan et al., 2021), which examined the effect of spiritual intelligence, trust in the government, and social norms at the North Makassar KPP, found that all independent variables had a positive and significant effect partially and simultaneously on the variable motivation to fulfill tax obligations. This means the trust function has a positive and significant relationship with the motivation to pay taxes. Based on the background above, the authors are interested in researching The Effect of Taxpayer Trust and Representative Account Functions on the Motivation to Fulfill Tax Obligations at the Pratama Bangka Belitung Tax Service Office.

2. Literature Review

2.1. Conceptual Framework

In the theory of measuring the level of taxpayer satisfaction, what is meant by service quality is the comparison between the taxpayer's expectation of the service that should be received with the service received by them. AR is one of the players in successfully implementing the formulation of the three elements. Both AR, which carries out the function of providing services and consulting to taxpayers, and AR, which carries out the function of supervising and exploring taxpayers' potential. Researchers in behavior, accounting, and Tax and Management most widely adopt the theory of reasoned action (Smith & Paladino, 2010). According to this theory, the intention is a function of individual attitudes toward behavior and perceptions of social pressure to perform or not perform the behavior in question.



Crona et al. (2021; Suryani et al. (2018) Argued that attitude is an interrelation of cognitive components, namely components that are composed based on knowledge or information that a person has about the object of his attitude. This knowledge will then form a particular belief about the object of the attitude. The next component is practical, which relates to feelings of pleasure and displeasure. This component is evaluative, which is closely related to the values possessed. Furthermore, the conative component is a person's readiness to behave concerning the attitude object. Attitude is mental and nervous readiness, formed through experiences that provide direction or dynamic influence on a person's reaction to all objects and circumstances related to that attitude. Attitude has three components of attitude/elements, namely cognitive (knowledge), affective (emotions, feelings), and conative (action). The three-component attitude model is developed by behavioral experts who determine the composition of attitudes with the intention that behavior can be explained and predicted. The relevance of the theory with this research is that the attitude of the taxpayer changes and/or is constant when the auditor assigns representative account functions such as appeals and counseling to tax audits. This responsive attitude becomes an intention to fulfill obligations or draws other conclusions regarding the results of AR work. This means that complete individual control is then mediated by external factors, in this case, AR. This theory is the basis for using independent variables and their correlation with the taxpayer's motivation. Handayani, (2018), in her research The effect of tax counseling, sweeping, and cooperation with agencies on the number of registered taxpayers at the Tulungagung Tax Service Office found that the frequency of counseling, inspections, and cooperation with agencies has a significant effect on the number of taxpayers at the Tulungagung KPP. One of the factors that influence compliance is counseling. Handayani (2018) Trust is a willingness to be available to exchange with trusted partners because of their reliability and integrity. Trust is an exchange partner's willingness or belief to establish a long-term relationship to produce positive work. (Mayer et al., in Rofiq, 2009:32). Three factors shape one's trust in others: ability, benevolence, and integrity. (Ability) refers to the competence and characteristics of the organization in influencing and authorizing specific areas. In this case, how can an Account Representative provide, serve, and secure transactions from interference by other parties? This means that taxpayers obtain satisfaction and security guarantees in conducting transactions. (Kim & Tadisina, 2003) state that abilities include competence, experience, institutional validation, and ability in science. Kim and Tadisina (2003), benevolence includes another goodwill to act in one's best interest. Meanwhile, integrity can be seen in fairness, fulfillment, loyalty, honesty, dependability, and reliability (honesty, reliability, fairness, and trust given to consumers) (Jacobson et al., 2020).

2.2. Hypothesis

1. Effect of the AR Service and Consultation function on Tax Obligations

Previous research conducted by (Suhartanto et al., 2020) emphasized that quality services must be strived to provide security, comfort, smoothness, and legal certainty that can be accounted for. If the quality of service by the tax officials is carried out in this way, the taxpayers will feel satisfied, so they will be more obedient in submitting their tax obligations. The results of the study show that the service quality variable has a significant influence on taxpayer compliance. In previous research conducted by (Doff-Sotta et al., 2020), that consultation provided by Account Representatives is an exchange of thoughts or taxpayers with Account Representatives to explain and get advice or solutions to problems faced by Taxpayers. The consultation carried out by the Account Representative will only help taxpayers to understand things that could be better understood regarding their tax obligations. The study's results stated that the Account Representative consultation did not significantly affect taxpayer compliance. This research is the same as the previous research conducted by Nofri (2010), which stated that to carry out an Account Representative consultation, you are required to understand the applicable tax regulations or laws. This is not related to taxpayer compliance, and the consultation is only in the form of questions and answers and consultation on solving tax problems faced by taxpayers. The results of Nofri's research also stated that Account Representative consultations did not

significantly affect taxpayer compliance. In contrast to previous research conducted by (Rachmawati & Martani, 2014) that with the consultation function carried out by an Account Representative, taxpayers can ask for tax obligations that they do not understand Account Representatives so that taxpayers can understand and fulfill all of their tax obligations. If the taxpayer already knows the obligations, it will undoubtedly increase the taxpayer compliance itself. The results of the study show that the consultation variable carried out by the Account Representative affects taxpayer compliance. So that the hypothesis can be formulated as follows

H1: Account Representative service and consulting functions positively and significantly impact tax obligations.

2. Effect of the AR Oversight function on Tax Obligations

Research conducted by Angraini et al. (2017). Found that the level of reporting of tax returns (SPT) is increasing every year, which proves that awareness of taxpayers is increasing so that the role of account representatives as supervisors, advisors, and consultants in providing socialization of tax regulations is said to be quite good. Previous research conducted by Irawan & Sadjiarto, (2013) found that with the oversight function by Account Representative officers, taxpayers are expected to comply and pay their taxes on time so that revenue in the tax sector can be increased. With an Account Representative, handling various taxation aspects will be faster. It can be monitored, and it is hoped that the number of non-compliant taxpayers will decrease and carry out their obligations following the law. The study results show that the variable supervision carried out by the Account Representative has a positive and significant effect on taxpayer compliance. Meanwhile, according to Rachmawati (2014), if the Account Representative has supervised and reminded taxpayers regarding their tax obligations properly and correctly, it will undoubtedly increase taxpayer compliance itself. The study results show that the variable supervision carried out by the Account Representative has a positive and significant effect on taxpayer compliance. Previous research has also been conducted by Sukmawati (2015) that taxpayers who use more moral principles in making tax payment decisions will be more obedient than other taxpayers. The study results show that the variable supervision carried out by the Account Representative has a positive and significant effect on taxpayer compliance. From several previous studies, which became the basis for the hypothesis formulation, this study focused on the AR function, as the research excerpt stated above. However, the difference lies in the additional independent variable, namely the taxpayer's trust in the Account Representative, and the independent variable is the tax liability. So that the hypothesis can be formulated as follows:

H2: Account Representative oversight function positively and significantly impacts Tax Obligations.

3. The Effect of Trust in AR on Tax Obligations

For WP, AR functions as a communicator and liaison or, at the same time, represents the image of the tax office. In principle, all WPs will have ARs responsible for answering any questions posed by WPs by emphasizing professional service and supervisory functions as a manifestation of customer satisfaction and good corporate governance; WP satisfaction can increase. WP satisfaction as a customer or dissatisfaction can reflect AR performance. Trust is essential to overcome crises and difficulties between organizations and customers. It is also an essential asset in building long-term relationships. Trust is several specific beliefs about integrity -honesty of trusted parties and the ability to keep promises. Three factors shape one's trust in others, namely ability, benevolence, and integrity (Salehi et al., 2017). Based on surveys from various leading independent institutions such as the Corruption Eradication Commission, for example, shows that the total integrity value of the DGT is 7.65, far greater than the minimum integrity standard set at 6.0 and also much better than the average integrity value of 15 vertical service units for seven agencies. Government and state-owned enterprises surveyed 6.4 on a scale of zero to ten. Statistical facts and surveys show that: The Directorate General of Taxes has continued to improve its performance from year to year since tax reform was initiated, but as long

as the public does not fully believe that state officials in Indonesia utilize tax money for the benefit of the nation and state and not for personal gain or political parties then the level of taxpayer compliance is still low (Guerra & Harrington, 2018). The results of research conducted by Filianto Nugraha Sau and Raden Arja Sadjiarto (2014): found that religion, national pride, tax justice, and trust in the government have a positive and significant influence on tax morale. Meanwhile, political attitudes have a positive but insignificant effect on tax moral attitudes. Research conducted by (Guerra & Harrington, 2018) found that trust in the government has a positive and significant effect on taxpayers' motivation to pay taxes. On this basis, the hypothesis in this study, especially the variable X3, is formulated as follows:

H3. The taxpayer's trust in the Account Representative positively and significantly affects tax obligations.

Based on the above theory, the conceptual framework is described as follows:

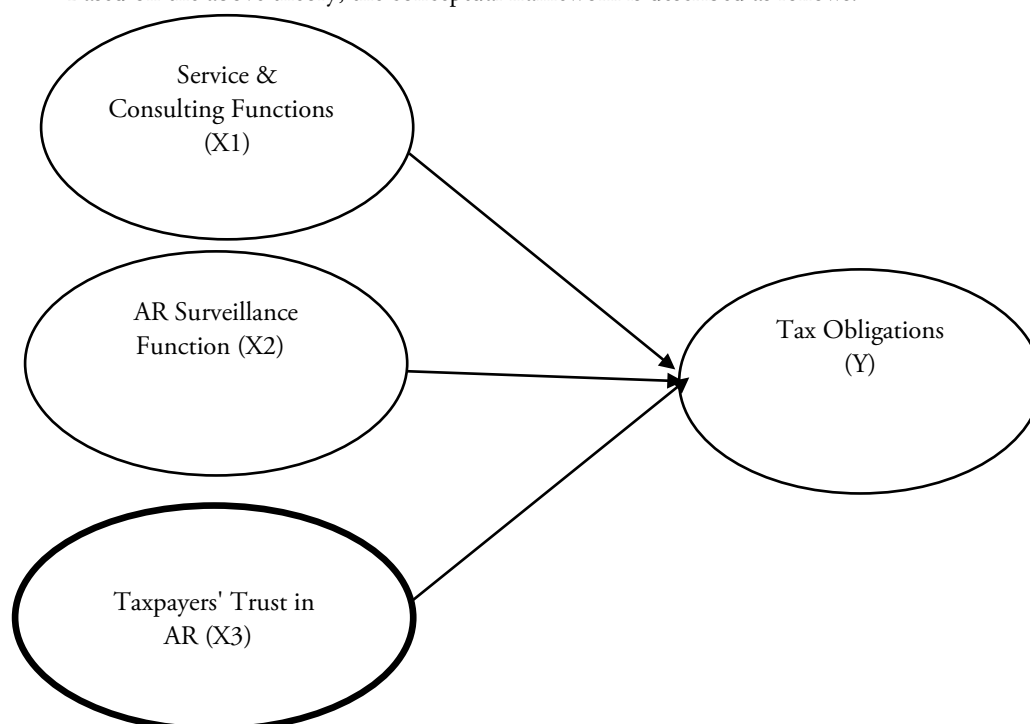


Figure 1: Conceptual Framework

3. Research Method and Materials

The approach used in this study is quantitative research. This research was carried out at the Pratama Bangka Belitung. The variables studied are causality relationships between the variables of Taxpayer Trust in AR, Oversight Function, and Service and Consultation Function with the Dependent Variable, namely, Motivation to fulfill Obligations. The types of data used in this study are quantitative data and qualitative data. While the data sources used are primary data and secondary data. To get the information needed in this study, the authors used a questionnaire. The population in this study are individual taxpayers in the area of the South Makassar Paratama Office, with a total of 316 taxpayers. Population. Furthermore, the number of samples is determined based on the solving formula so that the number of samples is 85 people. The analysis method used in this study consists of a validity test; The criterion used is valid or invalid if the correlation coefficient r obtained is greater than or equal to the coefficient in the table of critical values r , namely at a significance level of 5%. Second, the Reliability Test can be stated if an instrument is considered reliable if the alpha coefficient is above

0.6. Third, the Classical Assumption Test consists of the Normality Test, heteroscedasticity test, and multicollinearity test. Fourth, Multiple Linear Regression Analysis The model used, as suggested by (Ghozali, 2018), is as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e$$

where:

Y = Tax Obligations

X₁ = Service and Consulting

X₂ = Oversight Function

X₃ = Taxpayer Trust

e = Error factor

b₀ = Constant

b₁-b₃ = Regression coefficient for independent variables

Fifth, the Hypothesis Test, which consists of the Coefficient of Determination test (R²), F test, T-test

4. Results and Discussion

4.1. Result

1. Respondent's Identity

The respondents in this study were taxpayers who were in the working area of KPP Pratama Bangka Belitung as many as 85 taxpayers. The characteristics of the respondents can be explained as follows:

Distribution of Respondents by Gender

Table 1: Respondents by Gender

No	Gender	F	%
1	Man	54	63.5
2	Woman	31	36.5
Amount		85	100

Table 1 shows that the 85 respondents sampled in this study consisted of 54 respondents of the male sex or (63.5%) and as many as 31 respondents of the female sex or (36.5%).

The distribution of respondents is based on education level

Table 2: Respondents by Education Level

No	Level of Education	F	%
1	Junior High School	8	9.0
2	Senior High School	19	22.0
3	Bachelors	43	39.0
4	Masters	15	29.0
Total		85	100

Based on table 2 above, shows that the taxpayer's education level consists of junior high school graduates 8 respondents, high school 19 respondents, strata one as many as 43 respondents or 39.0%, Strata 2 (S2) as many as 15 respondents or (29.0%).

Distribution of Respondents by Age

Table 3: Age of Respondents

No	Respondent's Age	F	%
1	18-30	16	19.0
2	31-40	29	34.0
3	41-50	31	36.0
4	51-63	9	11.0
Total		85	100

Distribution of respondents by the length of effort

Table 4: Respondents' tenure

No	Length of Work	F	%
1	Up to 5 years	19	22.0
2	6-9 Years	31	36.0
3	10-15 Years	21	25.0
4	16-20 Years	8	0.09
5	21-30 Years	6	0.07
Total		85	

Based on table 4 above, it can be seen that respondents who have worked for up to 5 years are 19 respondents, 6-9 years 31 WP, 10-15 years as many as 21 respondents or 25.0%, 16-20 as many as 8 respondents and 21-30 years as many as 6 respondents.

2. Descriptive Analysis of Research Variables

This research consists of three independent variables, namely the Service and Consulting function (X1), the Supervision function (X2), and the Trust of the Taxpayer (X3), as well as one dependent variable, namely Tax Obligations (Y). The descriptive analysis included in the analysis section of this study is explained as follows:

1. Service and Consulting Function Variable (X1) states that the first AR provides consulting services according to the needs of taxpayers, especially taxation issues and WP businesses. Respondents with answers strongly agree as many as 22 respondents or 25.9%, answers agree as many as 50 respondents or 58.8%, and 13 respondents disagree, or 15.3%, with a mean value of 4.0 included in very good criteria. This means that the taxpayers have experienced the services and consultations from AR well even though as many as 13 respondents said they did not agree. The second AR knows their duties and functions, especially in providing consultations to taxpayers. Respondents with answers that strongly agreed were 19 respondents or 22.4%, answers that were agreed were 47 respondents, or 55.3%, and 19 respondents who disagreed, or 22.4%, with a mean value of 4.0 were included in the good criteria. The third AR's tax services have an impact on taxpayer compliance. Respondents with answers strongly agreed with 22 respondents or 25.9%, answers that were agreed with 52 respondents, or 61.2%, and 11 respondents disagreed, or 12.9%, with a mean value of 4.0 included in the very good criteria. question Fourth In carrying out AR services and consultations, act politely and honestly. Respondents with answers strongly agree as many as 20 respondents or 23.5%, answers agree as many as 50 respondents or 58.8%, and 15 respondents who disagree, or 17.6%, with a mean value of 4.0 are included in very good criteria. Question Fifth In providing consulting services, AR provides an understanding of tax regulations. Respondents with answers that strongly agreed were 14 respondents or 16.5%, answers agreed were 42 respondents, or 49.4%, and 29 respondents who stated that they did not agree or 34.1%, with a mean value of 3.82 were included in very good criteria. Sixth Taxpayers' understanding of tax rules is motivated by the seriousness of AR. Respondents with answers that strongly agreed 13 respondents or 15.3%, answers that were agreed 51 respondents, or 60.0%, and 21 respondents who disagreed, or 24.7%, with a mean value of 3.90 were included in very good criteria.

2. The Variable of Oversight Function (X2) is known as the first in implementing AR to be persuasive in the process of supervising the taxpayer. Respondents with answers that were strongly agreed 25 respondents or 29.4%, answers that agreed 43 respondents, or 50.6%, 16 respondents disagreed, or 18.8%, and 1 respondent said they did not agree, with a mean value of 4.0 included in the very good criteria. The second AR gives an appeal following its duties and functions to realize taxpayer compliance. Respondents with answers strongly agreed with 21 respondents or 24.7%, answers that were agreed with 49 respondents, or 57.6%, 14 respondents disagreed, or 16.5%, and 1 respondent said they did not agree, with a mean value of 4.0 included in the very good criteria. question Third requires knowing that the task of Supervision, will motivate in fulfilling tax obligations. Respondents with answers that strongly agreed were 25 respondents or 29.4%, answers that were agreed were 49 respondents or 57.6%, and 11 respondents who disagreed, or 12.9%, with a mean value of 4.0 were included in very good criteria. Furthermore, the fourth impact of supervision by AR is the growing awareness and compliance of taxpayers. Respondents with answers strongly agreed with 23 respondents or 27.1%, answers that were agreed were 51 respondents, or 60%, 10 respondents disagreed, or 11.8%, and 1 respondent disagreed, with a mean value of 4.0 included in the very good criteria. The fifth taxpayer has no objection to the supervision carried out by AR. Respondents with answers that strongly agreed were 25 respondents or 29.4%, answers that were agreed were 52 respondents, or 61.2%, and 8 respondents who stated that they did not agree 9.4%, with a mean value of 4.0 included in very good criteria. The six ARs provide instructions for filling out SPT and paying taxes. Respondents with answers that strongly agreed 13 respondents or 15.3%, answers that were agreed were 49 respondents or 57.6%, 18 respondents stated that they did not agree 21.2%, and 5 respondents stated that they did not agree with a mean value of 4.0 included in the very good criteria. The seventh AR plays a role in providing knowledge, and oversight of taxation. Respondents with answers that strongly agreed were 25 respondents or 29.4%, answers that were agreed were 53 respondents, or 62.4%, and 7 respondents who disagreed, or 8.2%, with a mean value of 4.0 were included in very good criteria. Eighth With AR supervision, the taxpayer knows tax problems and wants to be a compliant taxpayer. Respondents with answers that strongly agreed were 30 respondents or 35.3%, answers that were agreed were 45 respondents, or 52.9%, and 10 respondents who disagreed, or 11.8%, with a mean value of 4.0 were included in the good criteria.
3. The answers of the respondents contained in the table above show that overall the answers are included in the good category. This shows that the supervision carried out by the account representative is good according to the taxpayer. Although there are still some respondents who give answers that do not agree, overall the taxpayer's response has shown the existence of an Account Representative especially in carrying out its duties and functions.
4. The Taxpayer's Trust Variable (X3) is known that the first you understand is that self-assessment requires the honesty of the taxpayer. Respondents with answers that strongly agreed were 30 respondents or 35.3%, answers that were agreed were 45 respondents, or 52.9%, and 10 respondents who disagreed, or 11.8%, with a mean value of 4.0 were included in the good criteria. The second is that taxpayers believe that development is carried out using tax money. Respondents with answers that strongly agreed with 18 respondents or 21.2%, answers that agreed with 53 respondents, or 62.4%, and 14 respondents who disagreed, or 16.5%, with a mean value of 4.0 were included in the good criteria. Third You also know that tax AR carries out the duties of the state, in collecting taxes. Respondents with answers that strongly agreed were 20 respondents or 23.5%, answers that were agreed were 49 respondents, or 57.6%, and 16 respondents who disagreed, or 18.8%, with a mean value of 4.0 were included in the good criteria. The fourth is that the government is trying to create equity and social justice. Respondents with answers strongly agreed with 18 respondents or 21.2%, answers that were agreed were 57 respondents or 67.1%, and 10 respondents disagreed, or 11.8%, with a mean value of 4.0 included in the very good criteria. question Fifth Tax officers have integrity in carrying out their duties. Respondents with answers that strongly agreed were 20 respondents or 23.5%, answers that were agreed were 55 respondents, or 64.7%, and 10 respondents who disagreed, or 11.8%, with a mean value of 4.0 were included in the good criteria.

5. Based on the respondents' answers, all respondents' answers have a mean value of 4.0 or a good category. This shows that taxpayers understand that with a self-assessment taxpayers understand the need for taxpayer honesty. Taxpayers also understand that tax money is used for development, and taxpayers also believe in the government in realizing equity and social justice. By looking at the taxpayer's response like this, in general, it can be said that the taxpayer's trust in the government is included in the good category.
6. It is known that the first to register himself as a taxpayer was because of his awareness as a citizen. Respondents with answers strongly agreed 31 respondents or 36.5%, answers that were agreed were 44 respondents, or 51.8%, and 10 respondents who disagreed, or 11.8%, with a mean value of 4.0 were included in the good criteria. The second Awareness of the taxpayer arises from the role of the tax officer in providing outreach. Respondents with answers that strongly agreed were 22 respondents or 25.9%, answers that were agreed were 47 respondents or 55.3%, and 16 respondents who disagreed, or 18.8%, with a mean value of 4.0 were included in the good criteria. Third With socialization by tax officials, we can calculate our tax obligations. Respondents with answers that strongly agreed were 28 respondents or 32.9%, answers that were agreed were 46 respondents or 54.1%, and less agreed because 11 respondents, or 12.9% with a mean value of 4.0 were included in the good criteria. question Fourth We understand that the consequences of self-assessment require a proactive attitude from the taxpayer. Respondents with answers that strongly agreed were 25 respondents or 29.4%, answers that agreed were 48 respondents, or 56.5%, and did not agree because 12 respondents or 14.1% with a mean value of 4.1 were included in very good criteria. Fifth We pay taxes because we comply with applicable laws and regulations. Respondents with answers strongly agreed 26 respondents or 30.6%, and answers agreed with 45 respondents, or 52.9%, did not agree because 14 respondents, or 16.5% with a mean value of 4.1 were included in the good criteria. Sixth As good citizens, paying taxes is an obligation that we must carry out. Respondents with answers that strongly agreed were 23 respondents or 27.1%, answers that were agreed were 45 respondents, or 52.9%, and disagreed because 17 respondents, or 20.0% with a mean value of 4.1 included in the very good criteria. question Seventh With the knowledge of the taxpayer, we report taxes per the provisions and directions from the tax official. Respondents with answers that strongly agreed were 23 respondents or 27.1%, answers that agreed were 50 respondents, or 58.8%, and did not agree because 12 respondents or 14.1% with a mean value of 4.1 were included in the good criteria.

3. Research Instrument Test

Reliability Test and Validity

A questionnaire is said to be reliable if the respondent's answers to the question are consistent over time (Ghozali, 2006). According to Nunnally (1960), a variable is said to be valid if Cronbach's Alpha value is > 60% (Ghozali, 2006). Meanwhile, the validity test is used to determine whether a questionnaire is valid or valid. (Ghozali, 2006).

Table 5: Research Variable Validity Test Results

Variables	Items	r-calculated	r-estimated	Info
X1 Service and Consulting Functions	1	0.593	0.1807	Valid
	2	0.653	0.1807	Valid
	3	0.471	0.1807	Valid
	4	0.665	0.1807	Valid
	5	0.764	0.1807	Valid
	6	0.943	0.1807	Valid
X2 Supervisory Functions	1	0.630	0.1807	Valid
	2	0.572	0.1807	Valid
	3	0.650	0.1807	Valid
	4	0.561	0.1807	Valid
	5	0.347	0.1807	Valid
	6	0.563	0.1807	Valid



	7	0.382	0.1807	Valid
	8	0.359	0.1807	Valid
X3 Taxpayer Trust	1	0.605	0.1807	Valid
	2	0.648	0.1807	Valid
	3	0.579	0.1807	Valid
	4	0.549	0.1807	Valid
	5	0.695	0.1807	Valid
Tax Obligations (Y)	1	0.655	0.1807	Valid
	2	0.697	0.1807	Valid
	3	0.627	0.1807	Valid
	4	0.419	0.1807	Valid
	5	0.466	0.1807	Valid
	6	0.504	0.1807	Valid
	7	0.412	0.1807	Valid

Based on the table above, all research variables have a calculated r value greater than the table r of 0.1807, so the question items in this study can be said to be valid. Meanwhile, to see the questionnaire reliability test, the reliability test is used as shown in the table below:

Table 6: Reliability Test Results

Variables	Cronbach Alpha	Info
X1. Service and Consulting Functions	0.818	Reliable
X2. Supervisory Functions	0.728	Reliable
X3. Taxpayer Trust	0.708	Reliable
Y. Tax Obligations	0.703	Reliable

Based on the table above, all research variables have a Cronbach Alpha value greater than the standard value of 0.60 so the question items in this study can be said to be reliable.

Multiple Linear Regression Analysis

Table 7: Regression Data Processed on AR Function and Taxpayer Trust

Table 7: Regression Data Processed on AC Function and Taxpayer Trust						
Coefficients a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	.219	.340		.643	.522
	Service and Consulting Functions	.446	.067	.483	6,690	.000
	Supervisory Functions	.359	.076	.367	4,720	.000
	Taxpayer Trust	.182	.084	.172	2.163	.034
		R = 0.813 F _{count} = 52,600 R ² = 0.661 Sig = 0.000				

The table above is known that the constant value is $b_0 = 0.219$, the regression coefficient of the Service and Consultation Function variable (X_1) is 0.446, the supervisory function variable (X_2) is 0.359, the taxpayer Trust variable (X_3) is 0.182, as for the regression equation as follows:

$$Y = 0.219 + 0.446 X_1 + 0.359 X_2 + 0.182 X_3$$

1. The constant value, namely $b_0 = 0.219$, means that, if the variables of the Service and Consultation Function variables (X_1) of the Supervisory Function variable (X_2) and the Taxpayer Trust variable (X_3) do not change, the tax obligation is equivalent to 0.219 or 21.9.
2. The regression coefficient of the Supervisory Function variable (X_1) is 0.446, this means that satisfactory service and consultation will increase tax obligations, whereas any improvement in services and consultations will increase tax obligations, assuming the variables X_2 and X_3 have a constant value.
3. The coefficient of the Supervision variable (X_2) is 0.359, this means that Good Supervision will increase tax liability, whereas any increase in Supervision will increase tax liability, assuming X_1 and X_3 are of constant value.



4. The coefficient of the Taxpayer Trust variable (X_3) is 0.182, this means that the taxpayer's Trust variable will increase tax liability, where every time there is an increase in the taxpayer's Trust variable it will increase tax liability, assuming X_1 and X_2 are of constant value.
5. The magnitude of the value of the multiple correlation coefficient (R) is 0.813, this shows that the magnitude of the relationship between the independent variables X_1 , X_2 , X_3 and the Dependent Variable (Y) namely the Tax Requirement is 0.813 and this indicates that the variables Service and Consultation Function (X_1), Supervisory Function (X_2) and Taxpayer Trust (X_3) simultaneously have a strong relationship with tax obligations at KPP Pratama Bangka Belitung.
6. The magnitude of the value of the coefficient of determination (R^2) is 0.661, this shows that the magnitude of the influence of the independent variable (X) on tax obligations (Y) is 0.661 or 66.1 and the rest is 0.339 or 33.9 influenced by other factors or variables that are not included in this research model.

4. Hypothesis Testing

F Test (Simultaneous Test)

This test is intended to find out how the independent variable consisting of the Service and Consultation Function (X_1) the Supervisory function variable (X_2) and the Taxpayer Trust variable (X_3), simultaneously (together) affect tax obligations (Y).

Table 2 above-obtained F-count = 52,600 > F table = 3.11 and has a significant level of 0.000. Because the probability of 0.000 is much smaller than 0.05, it can be said that this regression model that has been used can increase tax obligations for taxpayers in KPP Pratama Bangka Belitung.

t-test (Partial Test)

To determine the partial effect of each independent variable of the Service and Consultation Function (X_1) of the Supervisory Function variable (X_2) and the Variable of Tax Trust (X_3), on Tax Obligations, the following will be explained as follows :

1. Service and Consulting Function Variables X_1

Based on the results of research that tested the effect of the Service and Consultation Function on Tax Obligations, a calculated value of $t = 6.690 > t \text{ table} = 1.663$ with a significance level of 0.000 was obtained, smaller when compared to the level of $\alpha = 5\%$. These results show that statistically the Service and Consultation Function affects tax obligations at KPP Pratama Bangka Belitung. Thus the first hypothesis states that the Service and Consultation Function affects tax obligations in KPP Pratama Bangka Belitung (H_1 accept).

2. Surveillance Function Variable X_2

Based on the results of a study that tested the effect of the Supervisory Function on Tax Obligations, a calculated value of $t = 4.720 > t \text{ table} = 1.663$ with a significance level of 0.000 was obtained, smaller when compared to the level of $\alpha = 5\%$. These results show that statistically, the Supervisory Function affects tax obligations. Thus the second hypothesis states that the supervisory function affects tax obligations is proven (H_2 accept).

3. Taxpayer Trust Variable X_3

Based on the results of a study that tested the effect of taxpayer confidence in tax obligations, the value of $t \text{ count} = 2.163 > t \text{ table} = 1.663$, with a significance level of 0.034, is smaller when compared to the level of $\alpha = 5\%$. These results show that statistically, the trust of taxpayers affects tax obligations in KPP Pratama Bangka Belitung. Thus the third hypothesis that states that taxpayer trusts affect tax obligations in KPP Pratama Bangka Belitung is proven (H_a accept).

4.2. Discussion

1. *Effect of Service and Consultation Functions on Tax Obligations*

Research findings obtained that the Service and Consultation Function has a positive and significant effect on tax obligations. This is in line with previous research conducted by Pandan (2014), which found that quality services must be sought to provide the security, comfort, smoothness, and legal certainty that can be accounted for. If the quality of service by the tax authorities is carried out like this, then taxpayers will feel satisfied so they will be more obedient in conveying their tax obligations. The results of his research show that the variable of service quality has a positive and significant effect on taxpayer compliance. Meanwhile, Rosady (2014) found that to improve tax compliance, it is necessary to provide optimal service quality to taxpayers such as further improving quality and quantity such as adding tax officers in the TPT (Integrated Service Place) section to serve taxpayers who will report tax returns or to make NPWP (Taxpayer Identification Number) to meet satisfaction for taxpayers. If the quality of tax services is carried out optimally, it will increase the level of tax compliance with individual taxpayers. The results showed that the variable quality of service had a positive and significant effect on taxpayer compliance. Previous research has also been conducted by Nofri (2010) suggesting that service quality has a close relationship with taxpayer compliance, This research also agrees with Bird's view (1992), in Basalamah (2016), that by providing clear instructions, easy-to-understand forms and helping to provide the information needed taxpayers will "Facilitating compliance." In line with that, Silvani (1997) also stated that quality service to taxpayers is a very crucial element in improving taxpayer compliance.

Research by Simamora (2006) also supports this finding because Taxpayer satisfaction has a significant effect of 49% in improving taxpayer compliance, especially for registering with the tax office and reporting tax returns (formal compliance). In addition, Hasseldine (2007) and Jacobs (2013) cite research conducted by the Swedish Tax Agency on the importance of evaluating the services provided by tax employees, the use of qualitative and quantitative methods to obtain information about taxpayer satisfaction, as well as the service of tax employees which is one of the indicators of high taxpayer compliance in Sweden. Daviana (2015) stated that taxpayers have a high perception of the quality of service they will receive. This perception is often different from the quality of service it receives. Taxpayer satisfaction and compliance can be a reflection of the performance or quality of account representative (AR) services to its taxpayers. In general, satisfaction and dissatisfaction as well as compliance and non-compliance are the difference between expectations and the reality of perceived performance or quality of service. Improving service quality is expected to increase taxpayer satisfaction and compliance in the field of taxation. One of the differences between this study and previous research by Ichwan Boihaqi At.al (2015) is to brings together services and consultations. It is based on the substance of the problem that consulting is part of the AR service. Consultation refers to the relationship between two subjects, namely the accompanying person and the accompanying person (Rachmawati, 2014: 38). Based on some of these opinions, it can be understood that consultation or mentoring is a reciprocal process between one person and another or more people to help each other solve problems. Parties who understand and understand the solution to the problem will help those who do not understand the solution to the problem. The consultation process carried out by the Account Representative is through technical consultation face-to-face. Technical consultation is a consultation on matters of a technical nature in the field of taxation. Such as procedures for calculating taxes owed and filling out tax returns. The results of the descriptive analysis also found that it is mandatory to respond positively to the understanding provided by AR in consultations related to tax rules. In addition, AR also shows the desire to solve tax problems faced by taxpayers, including difficulties in calculating taxes. The Service and Consultation variables in this study have the dominant or highest regression coefficient. This means that service is the main and mandatory focus in perceiving the relationship between AR and taxpayers.

2. *Effect of AR Supervisory Function on Tax Obligations*

Based on the findings of this study, the AR supervision variable has a significant positive effect on tax obligations. This research is in line with the research conducted by Yunasha (2010). The Account

Representative always carries out her supervisory function well. The supervisory function is the function that is most felt by taxpayers can be seen from the results of respondents' answers that on average answered in agreement. AR performs a supervisory function by supervising and reminding taxpayers of the amount of taxes owed for which they are responsible. In addition, AR always reminds taxpayers who are their responsibility to deposit and report their outstanding taxes before the due date and provide letters of appeal to their taxpayers. AR double-checks the completeness of the tax return files and makes corrections if there are deficiencies related to tax obligations. So, the taxpayer also understands which part must be updated, and understands how much the correct amount of tax owed will be reported. With this change in taxpayer attitudes, it can be said that the theory used in this study, namely the theory of reasoned action of Ajzen and Fishbein (1980), is very relevant to the effects caused by AR tasks.

3. *Effect of Taxpayer Trust on Tax Obligations*

The results of the study found that taxpayer trust had a positive and significant effect on tax obligations at KPP Pratama Bangka Belitung. These findings support the research of (Mohd Nor et al., 2010) which found that trust affects compliance levels such as the research of (Fjeldstad et al., 2020). So it can be said that individual confidence in this case taxpayers can influence the urge to commit and comply with applicable regulations. In other studies, this study is in line with the findings of James Alm, Jorge Martinez-Vazquez, and Benno Torgler. 2005, in his research *Russian Attitudes Toward Paying Taxes –Before, During, And After The Transition*. Taxpayers in Russia pay taxes after the transition period. After all, they realize that the taxes they pay can be enjoyed by the people because they trust the government to pay taxes because of national pride and trust in the high system of government of the utilization of such taxes. In the descriptive analysis, the taxpayer's confidence variable has an average mean value of 4, with a good category. This is by the index of public trust in public services provided by the government, law enforcement, and human rights, as well as the socialization of development implementation focused on infrastructure throughout Indonesia and especially on the border areas of the State of Indonesia with other countries that are still isolated with the progress of national development. This fact then formed a public opinion that the government had implemented a development-strengthening program throughout Indonesia, whose implementation was financed by tax money. This fact is under the Goal setting theory proposed by Edwin Locke in 1978. Goal setting theory is based on evidence that assumes that goals (ideas for the future; desired circumstances) play an important role in the action. The relevance of this theory to this research is that if the government can explain in detail the purpose of paying taxes, the allocation of tax funds that have been paid, and transparency in accountability, taxpayers will be moved to do actions comparable to this. Another study by (Rainsbury et al., 2009) which examined the Influence of Spiritual Ingenuity, Trust in the Government, and Societal norms in the North Makassar KPP, found that all independent variables had a positive and significant effect both partially and simultaneously on the variable of Taxation Obligations. This means that the trust function has a positive and significant relationship with the motivation to pay taxes. The point is that if the country is in an unstable state, the politicians are in chaos, then taxpayers are also reluctant to pay taxes, but if the government is trustworthy, law enforcement is fair, equitable development is realized, social justice is achieved with sincerity then the people will believe in the taxes they pay.

5. Conclusion

Based on the results of the research and discussion contained in this thesis, it can be concluded as follows: (1) There is a positive and significant influence between the service and consulting functions of the Account Representative (AR) on tax obligations. With these findings, the first hypothesis that says that the function of AR services and consultations has a positive and significant effect can be accepted or proven, either partially or simultaneously. This shows that the better the service and consultation, the more the tax obligations of the taxpayer will also be fulfilled and obeyed. (2) There is a positive and significant influence between the supervisory function and tax obligations. The findings of this study indicate that the second hypothesis in the study is acceptable or proven. This means that

if the AR supervision function is carried out properly, then tax obligations will also be increasingly implemented by taxpayers. AR in carrying out supervision always reminds taxpayers, encourages taxpayer compliance, and socializes rules related to taxation, so that with this function, tax obligations can be fulfilled by taxpayers, namely, problems of registration as a taxpayer, calculation, tax payment, and tax reporting (SPT). (3) Taxpayer trust has a positive and significant effect on tax obligations. With these findings, the third hypothesis in this study can be accepted or proven. Based on the response of taxpayers both descriptively and statistically, it is obtained that if public trust is high, then tax obligations will also be increasingly implemented by taxpayers. Based on the conclusions above, the author provides the following suggestions: (1) In connection with the service and consultation function, where the technical consultation process between the Account Representative (AR) and the Taxpayer (WP) in providing an understanding of tax rules can continue to be improved and AR continues to strive to update the latest tax science/rules to meet the needs of WP, especially those related to taxation issues and business processes of taxpayers' businesses. It is also hoped that a friendly attitude towards taxpayers will continue to be improved, serve sincerely and sincerely, be polite, and be able to show a desire to help solve taxpayer problems and maintain social norms that apply in the work area of KPP Pratama South Macassar. (2) The supervisory function needs to be persuasively enhanced for the taxpayer to benefit from supervision by the AR. As a tax officer, the supervision carried out by AR must be focused on efforts to grow compliance and taxpayer awareness. So that taxpayers can be motivated to fulfill their tax obligations. (3) The results showed that trust in the government, especially the Directorate General of Taxes, had a positive and significant effect on tax obligations. This means that high trust will make taxpayers fulfill their tax obligations. To ensure the trust of taxpayers, the government, in this case, the Ministry of Finance of the Republic of Indonesia, must continue to try to socialize the function and role of taxation in the development of the community. So that with this knowledge, it opens opportunities for tax extensibility programs to register themselves as taxpayers, as well as tax intensification programs are expected to also increase.

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