Research Paper

The Influence of Tax Socialization, Tax Administration Reform and Account Representative Supervision on Taxpayer Compliance at Large Tax Office Two In 2022

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ABSTRACT:
This research is about the Effect of Tax Socialization, Tax Administration Reform and Account Representative Supervision on Taxpayer Compliance at Large Tax Office Two In 2022. The population in this study were all corporate taxpayers who were registered at Large Tax Office Two, totaling 250 corporate taxpayers. The sample in this study is the selected Corporate Taxpayers by random sampling method, totaling 146 Taxpayers. This study uses a questionnaire as a tool to collect data related to Tax Socialization, Tax Administration Reform and Account Representative Supervision on Taxpayer Compliance. Whereas based on the results of the study it was found that there was a positive and significant influence on the variables of Tax Socialization, Tax Administration Reform and Account Representative Supervision on Taxpayer Compliance. Through a significance test using the F distribution, the F count value is 35.345. While the critical value of the F table with degrees of freedom : 3 and denominator 142 at α (0.05) is 2.670. Thus F count (35.345) > F table (2.670), so it is clear that H0 is rejected and H1 is accepted. This shows that together with Tax Socialization, Tax Administration Reform and Account Representative Supervision can improve Taxpayer Compliance at Large Tax Office Two.The value of the Coefficient of Determination obtained by SPSS calculation is 0.515. Research shows that 51.5% of Taxpayer Compliance is caused by Tax Socialization, Tax Administration Reform and Account Representative Supervision, while the remaining 48.5% is caused by other factors.
KEYWORDS: *Tax Socialization, Tax Administration Reform, Account Representative Supervision and Taxpayer Compliance*

I. INTRODUCTION

Taxes have a very important meaning for financing government spending and national development. In accordance with its function as a budgetary, tax revenue is the main source of income in the APBN. During the last five years, tax revenues averaged around seventy nine percent of total state revenue. Due to the increasingly important role of taxes, tax revenues require a management system as well as increased supervision and excellent service so that tax revenues can be optimized according to the economic situation/conditions and people's capabilities.

With good socialization, taxpayers can understand the applicable tax regulations and can clearly know their tax rights and obligations so that they are expected to be able to fulfill their tax obligations properly and not experience confusion or uncertainty due to changes in existing tax regulations. Tax administration reform is part of the overall tax reform. Tax administration reform is an absolute thing in an increasingly modern and digital era. In achieving the revenue target, Account Representative is the spearhead whose job is to oversee the compliance of several taxpayers. In carrying out its duties and functions, an Account Representative must have good knowledge of taxation, be proactive, and be able to carry out good supervision for the fulfillment of the tax obligations of the Taxpayers under their care. The author is interested in conducting research these factors that affect tax revenue.

II. LITERATURE REVIEW

A. Tax Socialization

One of the theories associated with socialization is the theory of George Herbert Mead. In his theory described in the book Mind, Self, and Society (2015), Mead describes the stages of human self-development, that the human self develops gradually through interaction with other members of society. According to Peter L. Berger and Luckmann (2012) the socialization process takes place in institutions, namely places of residence and places of work. Based on its type, socialization is divided into two: primary socialization (in the family) and secondary socialization (in the community). According to Gunadi (2016: 46) Tax socialization is needed to increase the number of taxpayers and can lead to an increase in the willingness to pay taxes. Indicators of tax socialization according to Mardiasmo (2019:48) are: socialization media, socialization material, time of socialization and implementation of socialization.

B. Tax Administration Reform

According to Denis Ushakov (2018), tax reform means the process of changing the way taxes are collected and managed by the government. Tax reforms are usually carried out to improve tax administration or provide economic or social benefits. According to Ushakov, tax reform could include reducing tariffs, simplifying the taxation system and making the system easier to understand and more accountable. According to Gunadi (2016), tax reform covers two areas, namely tax policy reform, namely tax regulations or regulations in the form of tax laws and tax administration reform.

According to (Nasucha, 2014), the four dimensions of tax administration reform are as follows: 1. Organizational structure; 2. Organizational procedures; 3. Organizational strategy; 4. Organizational culture

C. Account Representative Supervision

According to George R. Terry (2019) that supervision can be formulated as a process of determining what must be achieved, namely standards, what is being carried out, namely implementation, assessing implementation, and if necessary making improvements, so that implementation is according to plan, namely in line with standards. . The basis for the realization of a good tax administration according to George R. Terry (2019) is the application of modern management principles, namely Planning, Organizing, Actuating and Controlling (POAC). According to Susi Zulvina, et al (2017), the taxpayer supervision phase begins when examining the SPT that the taxpayer has reported, where supervision is carried out on formal and material tax laws.
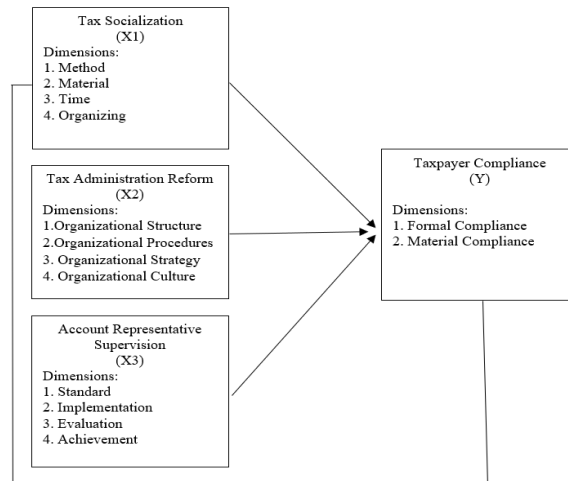
D. Taxpayer Compliance

Devos (2014) identifies tax compliance as "the most neutral term to describe the willingness of taxpayers to pay their taxes". Weber et al. (2014) offers a very simple explanation; defines tax compliance as "the absence of tax evasion". Although recognizing that tax evasion is different from tax avoidance, Weber et al. (2014) argued that the absence of tax evasion should be included as part of tax compliance. According to Nurmantu (2013: 30) broadly divides taxpayer compliance into two types of compliance, namely formal compliance and material compliance.

III. RESEARCH METHODS

The research method that will be used in this research is descriptive quantitative. According to Sugiyono (2017; 13) quantitative research is a research method that is based on positivistic (concrete data), research data is in the form of numbers that will be measured using statistics as a counting test tool, related to the problem being studied to produce a conclusion. In this study, the authors used data based on questionnaires distributed to the respondents. In this study, the research population is all registered taxpayers at KPP Large Taxpayer Office Two in 2022, namely 250 Corporate Taxpayers. Sampling is based on a random sample technique, where all taxpayers have the same opportunity to be selected. The number of samples needed in this study is based on the table of Isaac and Michael, for an error rate of 5% is 146 respondents.

The scale used in the distribution of the questionnaire was a likert scale with five answer results including: 1 Strongly Disagree (STS), 2 Disagree (TS), 3 Neutral (N), 4 Agree (S), 5 Strongly Agree (SS). Data analysis was carried out using statistical techniques using SPSS version 26 including validity tests, reliability tests, classical assumption tests, multiple linear regression, partial hypothesis tests, simultaneous hypotheses and determination.(Sugiyono, 2017). Research Conceptual Framework can be described as follows:

Picture 1. Research Conceptual Framework
Source: processed by researchers in 2022

Hypothesis

H1: Tax socialization has a positive and significant effect on taxpayer compliance at Large Tax Office Two.

H2: Tax administration reform has a positive and significant effect on taxpayer compliance at Large Tax Office Two.

H3: Account Representative supervision has a positive and significant effect on Taxpayer compliance at Large Tax Office Two.

H4: Allegedly tax socialization, tax administration reform and Account Representative supervision together have a positive and significant effect on taxpayer compliance at Large Tax Office Two.

Operational of variables can be explained as follows :

Table 1. Operationalization Of Variables

Variable	Dimension	Indicator	Questionnaire item number
Tax Socialization	1. Method	Information delivery method	1
			2
George Herbert Mead (2015), Peter L.		Submission of information that is right on target	3
Berger dan Luckmann	2. Material	Notification of tax procedures	4
(2012), Gunadi (2016),			5
Mardiasmo (2019)			6
		Notification of tax procedures	7
			8
	3. Time	Organized outreach	9
			10
	4. Organizing	Implementation of socialization that is right	11
			12

Variable	Dimension	Indicator	Questionnaire item number
Tax Administration Reform	1. Organizational Structure	Improvement of organizational functions	1
			2
Denis Ushakov (2018),	2. Organizational Procedures	Simplification of procedures	3
Gunadi (2016), Chaizi			4
Nasucha, (2014)	3. Organizational Strategy	Changes in work patterns	5
			6
		Adequate facilities	7
			8
	4. Organizational Culture	Understanding of duties and functions by the Tax Officer	9
			10
		Tax officer behavior	11
			12

Variable	Dimension	Indicator	Questionnaire item number
Account Representative Supervision George R. Terry (2019), Susi Zulvina, et al (2017)	1. Standard	Tax reporting data (SPT)	1
			2
		Late of tax reporting follow-up	3
			4
	2. Implementation	Research and formal examination of tax reporting (SPT)	5
			6
		Material inspection and research of tax reporting (SPT)	7
			8
	3. Evaluation	Issuance of Letter of Request for Explanation of Data and or Information (SP2DK)	9
			10
		SP2DK discussion	11
			12
	4. Achievement	Comprehensive supervision	13
			14

Variable	Dimension	Indicator	Questionnaire item number
Taxpayer Compliance Devos (2014); Weber et al. (2014), Nurmantu (2013)	1. Formal Compliance	NPWP Registration	1
			2
		Timely in reporting SPT	3
			4
			5
	2. Material Compliance	Report SPT correctly	6
			7
		Calculate and pay taxes correctly	8
			9
			10

IV. RESULTS

After processing the data using SPSS Statistics 26.0 for windows, the following results are obtained:

1. **Data Quality Test**
   a. Validity test
   Based on the validity test of the variables Tax Socialization (X1), Tax Administration Reform (X2), Account Representative Supervision (X3) and Taxpayer Compliance (Y), the r count value is obtained according to Pearson Correlation which is greater than r table (0.1614), so that it can concluded that all research statements are valid.

	Variable	Number of Questionnaire	r count of Pearson Correlation range
X1	Tax Socialization	12	0.519-0.882
X2	Tax Administration Reform	12	0.431-0.805
X3	Account Representative Supervision	14	0.484-0.853
Y	Taxpayer Compliance	10	0.610-0.953

   b. Reliability Test
   Based on the reliability test, the Cronbach's Alpha value for the Tax Socialization variable (X1) was 0.910, so that the 12 questions on the Tax Socialization variable were reliable. The Cronbach's Alpha value of the Tax Administration Reform variable (X2) is 0.840, so that the 12 questions on the Tax Socialization variable are reliable. The Cronbach's Alpha value for the Account Representative Supervision variable (X3) is 0.883, so that the 14 questions on the Tax Socialization variable are reliable. The Cronbach's Alpha value of the Taxpayer Compliance variable (Y) is 0.941, so that the 10 questions on the Tax Socialization variable are reliable.

2. **Data Normality Test**

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		146
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	209.792.744
Most Extreme Differences	Absolute	.054
	Positive	.050
	Negative	-.054
Kolmogorov-Smirnov Z		.662
Asymp. Sig. (2-tailed)		.773

a. Test distribution is Normal.
b. Calculated from data.

The z table value for the 2-way hypothesis with α 0.05

is 1.960. Based on statistical tests, the significance value is 0.773 greater than 0.05. The calculated z value is 0.662 which is less than 1.960. So that the data is normally distributed.

3. Multicollinearity Test

Based on statistical tests, it is known that all variables already have a tolerance > 0.1 and a VIF value < 10 so that there is no multicollinearity.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,322	1,510		2,810	.006		
	X1	.184	.071	0.270	2,068	.039	.176	5,636
	X2	.123	.057	0.213	2,326	.022	.322	3,090
	X3	.246	.119	0.266	2,060	.041	.196	5,087

a. Dependent Variable: Y

4. Heteroscedasticity Test

Based on the results of statistical tests it is known that all variables have a significance value greater than 0.05. So there is no heteroscedasticity.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.402	1.018		-.395	.693
	X1	-.022	.045	-.095	-.490	.625
	X2	.044	.036	.174	1.210	.228
	X3	.032	.075	.079	.430	.668

a. Dependent Variable: ABS_RES

5. Data Analysis
a. Multiple linear regression

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	4,322	1,510		2,810	.006			
	X1	.184	.071	0.270	2,068	.039	0.701	.170	.118
	X2	.123	.057	0.213	2,326	.022	0.664	.188	.131
	X3	.246	.119	0.266	2,060	.041	0.694	.168	.117

a. Dependent Variable: Y

Based on the results of statistical data testing, the Taxpayer Compliance Formula (Y) is :
Y = 4.322 + 0.184X1 + 0.123 X2 + 0.246 X3.
Based on the formula above, it is known that with a constant of 4,322, 18.4% of the Tax Socialization variable, 12.3% of the Tax Administration Reform variable, and 24.6% of the Account Representative Supervision variable, will jointly affect the Taxpayer Compliance variable.

b. Hypothesis testing
1)   Partial Significance Test (t-test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	4,322	1,510		2,810	.006			
	X1	.184	.071	0.270	2,068	.039	0.701	.170	.118
	X2	.123	.057	0.213	2,326	.022	0.664	.188	.131
	X3	.246	.119	0.266	2,060	.041	0.694	.168	.117

a. Dependent Variable: Y

Based on the test results and decision-making criteria (t count > t table), where t table is 1.976 and significant < 0.05, it can be concluded that:
- There is a positive and significant influence between Tax Socialization and Taxpayer Compliance.
- There is a positive and significant influence between Tax Administration Reform and Taxpayer Compliance.

- There is a positive and significant influence between Account Representative Supervision and Taxpayer Compliance.

2) Significant Simultaneous Test (F-Test)

The F test is used to test the hypothesis of the effect of the independent variables on the dependent variable simultaneously/together. It is said that there is an influence if the significance value is less than 0.05 or the calculated F is greater than the F table. The F table value, with df1 (K-1) = 4-1 = 3 and df2 (N-K) = 146-4 = 142 is 2.67. Where K = number of research variables and N = research sample.

Significant Simultaneous Test (F-Test) result

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	654.780	3	238.593	35.345	.000^b
	Residual	557.791	142	3.492		
	Total	1.212.571	145			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Based on the above results obtained a significance value of 0.000 < 0.05 and F count of 35.345 > F table 2.67. Then together the variables of Tax Socialization (X1), Tax Administration Reform (X2), and Account Representative Supervision (X3), will affect the dependent variable, namely Taxpayer Compliance (Y) in Large Tax Office Two.

6. Determition Test (R^2)

Determination test (R^2) is used to measure how much the independent variable affects the dependent variable. It is calculated with a quantity called the Coefficient of Determination which is expressed as percentage (%) and denoted by R Square (R^2). From the calculation results, the R square (R^2) value is 0.515, meaning that the contribution of the X (independent) variable to the Y (dependent) variable is 51.5% while the remaining 48.5% is influenced by other factors. This indicates that the independent variables, namely Tax Socialization (X1), Tax Administration Reform (X2), and Account Representative Supervision (X3), will jointly affect the dependent variable, namely Tax Compliance (Y) by 51.5%.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718^a	0.515	0.505	211.937

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

V. DISCUSSION

1. The Effect of Tax Socialization on Taxpayer Compliance

Based on the results of partial testing through the t test, the effect of tax socialization (X1) on taxpayer compliance (Y) obtained a t value of 2.068 while t table is 1.976 and has a significant number of 0.039 < 0.05. Based on the decision-making criteria, Hypothesis 1 (H1) which states that : tax socialization has a positive and significant effect on taxpayer compliance at the Large Tax Office Two is accepted.

The results showed a coefficient value of 0.184 with a significance of 0.039. The existence of socialization conducted by Large Tax Office Two will increase Taxpayer compliance. The effective contribution value of the Tax Socialization variable is 18.93%. The results of this study are in line with previous research conducted by Mehana (2021), where tax socialization has an effect on taxpayer compliance. The results are different from the research conducted by Muhammad Gafur, Kadar (2019) where the results of the research show that socialization has no effect on individual taxpayer compliance.

According to the author, this difference in results could be caused by differences in the characteristics of the samples, where in this study the authors took samples from the population, all of whom were Business Entity Taxpayers who tended to be more curious about tax regulations for their company's operational activities, where a lack of tax knowledge could cause losses to the company. For example the emergence of tax penalties due to late reporting and tax payments.

2. Effect of Tax Administration Reform on Taxpayer Compliance

Based on the partial test results through the t test, the effect of tax administration reform (X2) on taxpayer compliance (Y) obtained a t value of 2.326 while t table is 1.976 and has a significant number of $0.022 < 0.05$. Based on the decision-making criteria, Hypothesis 2 (H2) which states that : tax administration reform has a positive and significant effect on taxpayer compliance at the Large Tax Office Two is accepted.

The results of the hypothesis test show that there is a coefficient parameter value that has a positive and significant relationship. The results showed a coefficient value of 0.123 with a significance of 0.022. The existence of tax administration reform carried out by the Large Tax Office Two will increase Taxpayer compliance. The effective contribution value of the Tax Administration Reform variable is 14.14%.

The results of this study are in line with previous research conducted by Laina and Burhan (2021). This study reveals that tax administration reform must be carried out continuously so that the service function can run and be provided optimally to the public.

In Large Tax Office Two, this tax administration reform is one of the factors that influence taxpayer compliance. Large Tax Office Two as a third echelon unit with the largest revenue target in Indonesia, which supports taxpayers with the largest revenue always implements the pillars of tax reform in providing services to taxpayers.

3. Effect of Account Representative Supervision on Taxpayer Compliance

Based on the partial test results through the t test, the effect of Account Representative Supervision (X3) on Taxpayer Compliance (Y) obtained a t value of 2.060 while t table is 1.976 and has a significant number of $0.041 < 0.05$. Based on the decision-making criteria, Hypothesis 3 (H3) which states that : Account Representative Supervision has a positive and significant effect on Taxpayer compliance at the Large Tax Office Two is accepted.

The results of the hypothesis test show that there is a coefficient parameter value that has a positive and significant relationship. The results showed a coefficient value of 0.246 with a significance of 0.041. The existence of Account Representative supervision will increase taxpayer compliance at Large Tax Office Two. The effective contribution value of the Account Representative monitoring variable is 18.46%, indicating that there are 81.54% of other factors that affect taxpayer compliance at Large Tax Office Two, which in this study are also influenced by Tax Socialization (18.93%) and Reform Tax Administration (14.14%).

This research is in line with previous research conducted by Ahmad Kurniawan (2020), entitled Effects of Implementing a Taxation E-System, Role of an Account Representative, and Socialization of Taxation on Individual Taxpayer Compliance, Undergraduate thesis, STIE Malangkuçeçwara. The results of this study indicate that the implementation of the taxation e-system, the role of the account representative, and the socialization of taxation have a significant effect on individual taxpayer compliance either partially or simultaneously. Different results occurred in research conducted by Wisnu Widiyatmoko and Febri Alfiansyah (2020). The results of this study partially supervise Account Representative and tax collection have no effect on Taxpayer compliance while Tax Audit partially has a significant effect on Taxpayer compliance.

In Large Tax Office Two, in 2022 there will be 31 Account Representatives, which are divided into five Supervision Sections. One of the duties of an Account Representative is to oversee the implementation of the tax obligations of the Taxpayers under their care. The Account Representative supervises the reporting of Periodic and Annual Tax Reporting (SPT) in accordance with applicable regulations. In carrying out these tasks, Account Representatives need to equip themselves with to carry out this supervision, an Account Representative must have good tax skills and knowledge and also know Taxpayer business processes well. One of the activities carried out by the Account Representative is issuing SP2DK (Letter of Request for Explanation of Data and or Information). SP2DK contains a request for clarification from taxpayers on potential taxes that have not been reported/remitted. In issuing the SP2DK, the Account Representative needs to conduct thorough and comprehensive research, so that the published SP2DK data is clear and valid.

4. Effect of Tax Socialization, Tax Administration Reform and Account Representatives Supervision jointly on Taxpayer Compliance.

Based on the simultaneous test results through the F test, the effect of tax socialization, tax administration reform and Account Representative supervision jointly on Taxpayer Compliance (Y) obtained an F count of 35.345 while F table is 2.67 and has a significant figure of $0.000 < 0.05$.

Based on the decision-making criteria, Hypothesis 4 (H4) which states that: tax socialization, tax administration reform and Account Representative supervision jointly have a positive and significant effect on Taxpayer compliance at the Tax Service Office of Big Two Taxpayers is accepted.

The results of the determination test show that the value of R Square (R2) is 0.515. This value means that the contribution of variable X (independent) to variable Y (dependent) is 51.5%, while the remaining 48.5% is influenced by other factors. This indicates that the independent variables, namely Tax Socialization (X1), Tax

Administration Reform (X2), and Account Representative Supervision (X3), will jointly affect the dependent variable, namely Tax Compliance (Y) of 51.5%.

Of the 51.5% value, the effective contribution value of the Account Representative monitoring variable is 18.46%, Tax Socialization (18.93%) and Tax Administration Reform (14.14%). These three variables will have a greater influence on Taxpayer Compliance if carried out in parallel and together.

The results of this study provide the result that at Large Tax Office Two in 2022, the variables: Tax Socialization, Tax Administration Reform and Account Representative Supervision have a positive and significant influence on Taxpayer Compliance.

VI. CONCLUSION AND SUGGESTION

A. CONCLUSION

Based on the result and after carrying out the data analysis stages, the conclusions of this study are as follows:

1. Tax socialization has a positive and significant effect with an influence of 18.93% on tax compliance at Large Tax Office Two.
2. Tax Administration Reform has a positive and significant effect with an influence of 14.14% on Taxpayer Compliance at the Large Tax Office Two.
3. Supervision of Account Representatives has a positive and significant influence with an influence of 18.46% on Taxpayer Compliance at Large Tax Office Two.
4. Tax Socialization, Tax Administration Reform and Account Representative Supervision jointly have a positive and significant correlation to Taxpayer Compliance of 51.53% in Large Tax Office Two, while the remaining 48.47% is influenced by other factors.

B. SUGGESTION

1. Tax officers, need to further enhance their role in conducting outreach to taxpayers.
2. The socialization that has been carried out so far can be maintained and improved in quality in order to provide a broader understanding to taxpayers, especially because the tax regulations and the tax system have changed.
3. The Tax Office needs to improve the quality in completing Taxpayer applications.
4. Services provided electronically need to maintain service quality and access. Electronic SPT reporting facilities still need to be improved along with advances in technology, making it easier for taxpayers to report SPT obligations. The error system in electronic reporting needs to be minimized by strengthening the server at the Directorate General of Taxes Head Office. With more and more accurate data bases collected from these reports, it will make it easier to explore the potential of tax authorities in collecting tax revenues.
5. In issuing a Letter of Request for Explanation of Data and Information (SP2DK) to Taxpayers, Account Representatives need to improve data quality (valid and clear).
6. The Account Representative needs to maintain supervision over the reporting of Periodic and Annual SPT in accordance with applicable regulations.
7. Academic advice is to further explore other factors that affect taxpayer compliance, apart from Tax Socialization, Tax Administration Reform and Account Representative Supervision.

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