

CRITICAL FACTORS FOR ACCOUNT REPRESENTATIVE SUCCESS IN REACHING TAX REVENUE TARGETS

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ABSTRACT

Account Representatives are the foundation for each Tax Office, Regional Office, and even the Directorate General of Taxes in achieving tax revenue because it functions as a supervisor for taxpayers in performing their tax compliance. Against the background of the importance of achieving tax revenue and the important role of Account Representatives in achieving the tax revenue target, it is deemed necessary to know what factors determine the success of the Account Representative in achieving the tax revenue target in Indonesia. To find out these factors, qualitative research was carried out using a case study approach through in-depth interviews with 24 informants from internal and 5 informants from external of the Directorate General of Taxes, by previously conducting a preliminary questionnaire. Based on this, it was found that several factors influence or become determining factors for the Account Representative's success in achieving the tax revenue target for which they are responsible, including motivation at work, understanding of regulations, ability to communicate, availability, and accuracy of data, superior and organizational support, IT facilities and applications, profiling capabilities, mapping and business processes of taxpayers, completeness and clarity of tax regulations, placement and mutation, and awareness of taxpayers.

Keywords: Account Representative; Performance; Revenue Target

Introduction

Tax revenue is the largest component of state revenue in the State Budget in Indonesia which is used as a source of funding to finance the implementation of government and development activities and programs. The increasing government spending every year makes the target of tax revenue from the tax sector (which is then referred to as tax revenue), which is the largest component of tax revenue, also increases every year in the State Budget. In the period 2004 to 2019, the tax revenue target increased by IDR 1,338.96 trillion (the 2020-2022 period was not included due to the Covid-19 pandemic). In addition to the amount, the percentage of tax revenue realized to total state revenue is also increasing every year. In 2001 the realization of tax revenue was IDR 158.58 trillion or 52.75% of total state revenue and in 2019 the realization of tax revenue was IDR 1,332.66 trillion or 68,16% of total state revenue. In addition, the realization of tax revenue has almost always increased every year where the increase in the period 2004 to 2019 amounted to IDR 1,094.01 trillion. When viewed from the growth side, during this period the average growth in realized tax revenues was 12,81%. However, this is not directly proportional to the realization of the tax revenue targets set in the State Budget. The tax revenue target was only achieved in 2004 and 2008 (2021 and 2022 were not included due to the Covid-19 pandemic). Even for 2015 and 2016 the realization of tax revenue only reached 81% of the set target.

The target of tax revenue that becomes the responsibility of the Directorate General of Taxes (DGT) is then distributed to 34 Regional Offices of DGT as outlined in the

Decree of the Director General of Taxes (FADHILLAH, 2022). Furthermore, the Regional Offices are asked to distribute or share the target with Tax Office in their area. The final stage is the distribution of the tax revenue target by each Tax Office based on or per type of tax, month, and Account Representatives. Account Representatives are the foundation for each Tax Office, Regional Office, and even the DGT in achieving revenue because they function or serve as taxpayers' supervisors in performing their tax compliance. The Account Representative is one of the spearheads of exploring the potential for state revenue in the field of taxation by providing guidance/advice, consultation, analysis, and supervision of taxpayers (Subroto, 2019).

Regional Office of the DGT of South, West, and Southeast Sulawesi (Kanwil DJP West Sulawesi) is the Regional Office of DGT which oversees 15 Tax Offices consisting of 1 Medium Tax Office and 14 Small Tax Offices with working areas covering three provinces, namely South Sulawesi, West Sulawesi, and Southeast Sulawesi. This makes Kanwil DJP West Sulawesi become a Regional Office that has many Tax Offices along with a large working area. In addition, the Kanwil DJP West Sulawesi has a total of 441 Account Representatives, which represents 4.01% of the 10,996 Account Representatives spread across 34 Regional Office of DGT. As for the realization of Tax Revenue from the Kanwil DJP West Sulawesi in the 2014-2019 period, it has increased in terms of the amount of rupiah but in terms of the percentage of realization against the target, it has decreased from 2014-2017 which only reached 78.51% in 2017 but has increased in 2018 and 2019 to reach 89.41%. This percentage is lower than the percentage of nationally realized tax revenues for 2015-2018 but higher than the percentage of nationally realized tax revenues for 2019. The order of target achievement was ranked 13th out of 34 DGT Regional Offices in 2019 and was once in 32nd place out of 34 DGT Regional Offices in 2017 (Kumalasari et al., 2020).

Against the background of the failure to achieve the tax revenue target in recent years and the important role of the Account Representative in achieving the tax revenue target, it is deemed necessary to know what factors determine the success of the Account Representative in achieving the tax revenue target and how these factors work influencing the success of Account Representatives with case studies on Tax Office in the Work Area of Kanwil DJP West Sulawesi (MUHAMMAD, 2018).

Research Method

The research method used is qualitative research with a case study approach. This study uses a qualitative method because it wants to know in depth the opinions or feelings of other people, in this case, the Head of Regional Office, Head of Tax Office, Head of Section, Account Representative, and outsiders of DGT. A qualitative approach was chosen to further explore and explore the critical success factors for Account Representatives in achieving the tax revenue target so that the reasons and ways these factors influence Account Representative performance can be identified.

Informants who are the source of data in this research (primary data) are employees in the Kanwil DJP West Sulawesi who are related to Account Representatives including the DGT Head Office as well as parties outside the DGT who understand the role of Account Representative. The secondary data sources include regulations, research references, and related documents, as well as tax revenue reports and related reports made or received by the Kanwil DJP West Sulawesi.

Informants in this study amounted to 29 people consisting of 24 informants from internal and 5 informants from external DGT. From internal DGT there are 3 groups of informants, namely (1) Tax Office employees consisting of Head of Office, Head of Supervision Section, and Account Representative in the work area of the Kanwil DJP West Sulawesi who were selected based on the Employee Performance Award program and acceptance realization/performance, (2) Regional Office employees consisting of the

Head of Data and Tax Potential Supervision and the Head of Supervision Guidance Section, and (3) employees of the DGT Head Office namely the Head of the Industrial Sector Potential Section. For external DGT, the informants consisted of 3 academics and 2 observers in the field of taxation.

Data collection techniques used in this study were (1) Preliminary Questionnaires, (2) Documentation, (3) Interviews, and (4) Triangulation (Triangulation of Techniques and Sources). Questionnaires were created in this study to facilitate and provide an overview of the critical success factors for Account Representatives in achieving tax revenue targets when conducting interviews without statistical data processing. Preliminary questionnaires were distributed to Account Representatives in the work area of Kanwil DJP West Sulawesi. This study used semi-structured interviews (in-depth interviews) intending to find problems openly, in which informants were asked for their opinions and ideas regarding the determinants of Account Representative success in achieving the tax revenue target.

Result And Discussion

Account Representatives are the most important component or have the biggest role for each Tax Office and DGT in general because they are the main spearhead of each Tax Office, bear the mandate of the largest revenue target from each Tax Office, and supervise taxpayers who are directly related to and explore the potential of taxpayers. The importance of the role and position of an Account Representative in a Tax Office, Regional Office, and DGT makes it interesting to conduct research related to the determinants of Account Representative success in achieving targets, especially achieving tax revenue targets (Dahliah, 2019).

Of the 315 preliminary questionnaires that were distributed, 266 questionnaires were returned or 84.44%. Of the 43 factors in the questionnaire that were distributed, the average respondent filled in these factors with a score range of 2.66 to 4.70. The highest score, namely 4.70, is given to the factor of understanding regulations and the lowest score, namely 2.66, is given to the factor of gender. According to respondents, 13 factors have a score above 4.5 which means that they have a level of importance between important and very important. These factors can be seen in table 1.

Tabel 1 Preliminary Questionnaires Result with The Highest Score

No	Factors	Average Score
1.	Understanding of regulations	4.70
2.	Superior and organizational support	4.69
3.	IT facilities and applications	4.68
4.	Data availability	4.66
5.	Communication skills	4.66
6.	Employee benefits	4.59
7.	Office facilities and infrastructure	4.58
8.	Job design such as placement and mutation	4.58
9.	Clarity of tax regulations	4.56
10.	Ability to analyze financial reports	4.54
11.	Work motivation	4.53
12.	Career development	4.53
13.	Organizational culture	4.53

Based on the preliminary questionnaire and interviews with informants, several factors influence or become determining factors for the success of Account Representatives. The determining factors include motivation at work, understanding of regulations, ability to communicate, availability and accuracy of data, superior and organizational support, IT

facilities and applications, profiling, mapping and business process capabilities of taxpayers, completeness and clarity of tax regulations, placement and mutation, and taxpayer awareness.

1. Motivation at Work

Motivation, enthusiasm, or militancy in work is a very important factor and determines the success of Account Representatives in achieving tax revenue targets. Motivation or enthusiasm at work will be a differentiating factor between one Account Representative and another (Hutahaean & SE, 2021).

One of the reasons for the importance of motivation in every Account Representative is so that they can work optimally and earnestly. With motivation, an Account Representative will not work soberly and will not only pursue targets in quantity but also pursue the quality side of these targets (Musman, 2022). Account Representatives who have high motivation will be enthusiastic about pursuing tax revenue targets. They will not complain and be pessimistic about the high tax target at the beginning of the year but will make every effort to realize and achieve the tax revenue target. When conditions or other factors are not ideal, for example, the data available is still lacking, regulations are incomplete, applications are still limited, and so on, it will not be a barrier for an Account Representative who has high motivation and enthusiasm to achieve the tax revenue target. He will look for other ways to achieve his targets and/or overcome existing obstacles (Lumbantobing, 2020).

The Account Representative's motivation in working to achieve the tax revenue target is influenced or arises due to several factors, for example, the current employee benefits (including that will be obtained when achieving the target), the certainty of promotion, expectations of obtaining awards, placement, and transfers (especially regarding the clarity of future placements and transfers), superior support, commitment to responsibility, and dedication to the country.

Account Representative motivation still needs to be further improved to provide better results. In general, increasing, or growing Account Representative motivation can be done in two ways, namely through oneself and through superiors and the environment. Efforts made by the Tax Office within the Kanwil DJP West Sulawesi to increase the motivation and enthusiasm of its employees are by holding Morning Activity activities, Internalisation Corporate Value, coaching meetings, Individual Performance Dialogue, providing direction and motivation from superiors, exemplary enthusiasm from superiors, and through messages or prayers in the morning before starting work activities.

2. Understanding of the Regulations

Understanding the rules is very important for an Account Representative because it becomes a tool for him to explore potential tax revenues. With a high understanding of tax regulations, an Account Representative can explore the potential for greater and more comprehensive tax revenue. The more proficient the Account Representative is in understanding the regulations, the more tax revenue potential that can be explored or the more opportunities to issue a Letter of Request for an Explanation of Data and/or Information (SP2DK) (Riphath, 2022).

The Account Representative must know and understand the tax regulations well to properly tax the taxpayer. They must know the type of tax that covers the taxpayer, whether it is income tax, VAT, or other tax regulations. In addition, the condition of tax regulations that are constantly undergoing changes, adjustments, and improvements means that Account Representatives must always update their

understanding of the applicable tax regulations. It is important to update the understanding of tax regulations so as not to harm taxpayers by imposing a tax on income that should not be taxable or not payable or detrimental to the state by not imposing a tax on income of taxpayers that should be taxable or taxable (Wardana et al., 2020). An Account Representative must update his tax knowledge at any time when exploring tax potential. This means that they need to review tax regulations to determine whether a regulation has changed or not, under what conditions the regulation can apply, and what conditions must be met so that the old regulations must still be applied.

By understanding the rules, Account Representative can carry out better guidance and supervision of taxpayer compliance. Supervision is carried out by comparing the conditions or circumstances of the taxpayer with the applicable tax regulations so that if the taxpayer does not or has not fully complied with the applicable tax regulations, the potential tax revenue from the taxpayer will be obtained by conducting supervision (Udhyawati et al., 2022).

Increasing knowledge or understanding of tax regulations can be done by conducting training, In House Training, and dissemination of the latest regulations to Account Representatives. In addition, this can also be done by asking The Account Representative's friends or superiors. An Account Representative must actively seek out new tax regulations even though they have not been socialized directly to them by studying independently. One of the ways taken by DGT to make it easier for its employees, including Account Representatives, to update their understanding or search for tax regulations is by providing an intranet-based application called the Tax Knowledge Base application which contains a collection of tax regulations and other knowledge. In addition, there is also a portaldjp application that can be used by Account Representatives to search for the latest tax regulations.

3. Communication Skills

One of the reasons it is important to have good communication skills is to be able to influence taxpayers so that they want to pay the taxes owed. Through good communication skills, taxpayers who previously did not want to pay taxes and fulfill tax obligations can be touched and moved to fulfill their tax obligations, so that potential tax revenues can be realized.

In addition, communication skills are also influential in providing understanding to the other person, so that he understands and accepts what we convey. Communication is important because through good communication, messages from the government, especially DGT, can reach taxpayers. An Account Representative must be able to explain to the taxpayer about their rights and obligations, how to implement and fulfill their rights and obligations, as well as indications of non-compliance that may be carried out by the taxpayer. As a bridge or a means for taxpayers to understand tax regulations, Account Representatives must be able to provide the understanding and communicate properly to taxpayers about tax regulations and their calculations of potential and tax payable from a taxpayer so that taxpayers understand and are willing to make tax payments (Sulistyarini & Zainal, 2020).

With good communication skills, it can make a perception or assumption of something between the taxpayer and Account Representative can be aligned and in line, for example, interpretation of a regulation. Misinterpretation may come from the taxpayer or Account Representative. With good communication, a common point of view will be created and ambiguous things can be resolved so that the intentions we

convey can be accepted by the taxpayer, and in the end, the taxpayer is willing to pay taxes. With good communication skills, the possibility of conflict and friction with taxpayers will be reduced so that taxpayers will find it easier and more sincere to make tax payments. Good communication will not only minimize conflict with the taxpayer but will also make the taxpayer comfortable and not pressured by the Account Representative's oversight (Iryani & Hartijasti, 2018).

Good and effective communication must pay attention to identity, the situation, and the condition of the other person we are talking to (pay attention to the other person or the characteristics of the taxpayer). We must be good at paying attention to our interlocutors, whether they are big businessmen, officials, local traders, or even fishermen and farmers, then adopt a way of communication that suits them. Therefore, the way of communication needs to be considered and adjusted to the person you are talking to so that it does not cause conflict and the taxpayer can accept our explanation and is willing to pay taxes. In addition, the condition of taxpayers must also be considered in communicating with them. Account Representatives must be able to read the taxpayer's situation and conditions. Whether the taxpayer is in a happy condition or not. Whether to meet the taxpayer when he is not in a good mood or postpone it in another time. In communicating with difficult taxpayers, the weak side of the taxpayer must also be considered. An Account Representative must know the taxpayer's weakest point, for example through his wife or husband. So, when communication with the taxpayer chokes or fails, you can try to persuade or explain through the wife, husband, or someone the taxpayer respects so that the taxpayer's explanation can be more acceptable.

One that must also be considered by the Account Representative in communicating, namely local wisdom in the area. Local wisdom must be considered in conveying tax regulations to taxpayers so that these regulations can be more easily accepted and not burdensome for taxpayers.

In communicating, Account Representatives do not be easily influenced by the conditions the taxpayer encounters. It means do not easily believe everything the taxpayer says. This is done as usual when met, taxpayers always show and say that they are poor people in the sense that they do not have enough income to be taxed. They always want and try so that the taxes they pay are much smaller than they should be. Therefore, an Account Representative must be good at seeing the situation and not be easily influenced by the taxpayer's situation

Account Representatives must know and communicate in a polite, courteous, and ethical manner. With persuasive dan polite communication, it is hoped that the taxpayer can be open, aware, touched, and willing to accept explanations from the Account Representative. In addition, this approach is also expected to be able to build emotional closeness between the Account Representative and the taxpayer so that further communication or discussion can run easily and smoothly. In addition, Account Representatives must know when they should communicate to the taxpayer gently or persuasively and when to use a harsh or strict manner against the rules. Hard, firm, or strict communication methods are usually used when persuasive communication methods do not work. This method is used if taxpayers do not carry out their obligations to make continuous tax payments that should be owed for various reasons.

Account Representative's communication skills are good. However, there are also Account Representatives whose communication skills are still mediocre or average and need to be improved. Sometimes some Account Representatives are still nervous

and doubtful when dealing with certain taxpayers, for example facing corporate taxpayers owned by big businessmen, local government officials, or Regency Legislative Council members.

One way that can be taken to improve communication skills is to attend communication education and training. Apart from that, it can also be improved through the Account Representative communication forum so that they can exchange experiences on how to communicate well in handling certain taxpayers. A communication training that involves all Account Representatives needs to be carried out to equalize and standardize all Account Representative abilities in communicating so that it can become a reference in dealing with various types of taxpayer characteristics. In general, DGT has held communication training. However, there are still a limited number where only a few people can participate.

4. Data Availability and Accuracy

In general, data is divided into two types, namely internal data and external data. Internal data can generally be obtained from applications owned by DGT such as Approweb, Portal, SIDJP, and other applications, and from the Center for Tax Analysis (a special tax analysis unit tasked with processing, presenting, and analyzing data to measure tax compliance, calculating potential taxes, and identifying business processes and modes of tax non-compliance that can be utilized by work units within the DGT). External data can be obtained from third parties such as local governments, other central government agencies, notaries, and even from social media (Oussous et al., 2018).

Data is the main source for the Account Representative in exploring the potential of taxpayers. With the data available, Account Representatives can cross-check whether the taxpayer has paid taxes or complied with their tax obligations according to their potential tax revenue. If it has not been done, the Account Representative can submit and ask the taxpayer to make payments or report and explain the sanctions that can arise if they do not carry out their obligations. If the data is not available, it will be difficult for the Account Representative to ask the taxpayer to make tax payments because there is no basis for exploring potential or talking to the taxpayer.

One of the advantages of having data available is to help (facilitate) Account Representatives in carrying out supervision without having to go directly to the field. The number of taxpayers that need to be supervised by each Account Representative makes direct supervision by observing each taxpayer's place of business and residence, will not work effectively if it is not supported by the availability and accuracy of data. Data availability and direct observation need to be combined by the Account Representative so that it can generate maximum tax revenue.

It is hoped that good, valid, and complete data will improve the quality of SP2DK so that the supervision carried out by the Account Representative can obtain better results. Quality letters make it difficult or impossible for taxpayers to comply with their tax obligations. In addition, accurate or valid data can provide additional confidence for Account Representatives in exploring tax potential. In exploring potential such as sending SP2DK, an Account Representative must have or be supported by the availability and accuracy of data. This is necessary to minimize the opinion of the taxpayer that the Account Representative is just guessing because he made an SP2DK or explored tax potential without supporting data. The taxpayer trust in the DGT (in general) and the Account Representative (in particular) will decrease if they are continuously urged or asked to pay taxes without being supported by strong data (preventing the taxpayer trust in the DGT from decreasing) and in the end, carrying out concrete the taxpayers will no longer be willing to pay taxes.

With the availability of data, especially concrete data, Account Representatives can emphasize that taxpayers make tax payments or carry out their tax obligations. Because if an SP2DK related to concrete data is not followed up or responded to by the taxpayer, Account Representative can continue carrying out concrete data audits without going through the Tax Auditor Functional because the Account Representative can also act as a tax audit officer. As for the advantages of checking concrete data, namely, the required inspection period is shorter and the results of the determination are also more certain because it is usually sourced from proof of tax withholding and confirmation of tax invoices so that in general the taxpayer is not too able to evade or deny the results of examining concrete data because it is supported by evidence or solid data.

In general, there is a lot of data available for Account Representatives. However, the place to obtain or access the data is still in different places. This data has not been collected in one storage area or has not been integrated and sometimes one application with another application is out of sync or different. In addition, one of the challenges that must be faced by Account Representatives is validating of data. This happens because not all the data available to them is valid or accurate so additional efforts are needed by the Account Representative extracting tax revenue potential. The limited data that occurs is generally data that comes from parties outside the DGT or external data both in terms of quantity and quality of the data. Another obstacle that occurs related to data is the level of accuracy or validity of the data which is sometimes not good enough or disappointing. Sometimes there is data in the DGT which is not updated, not comprehensive, inaccurate, and even tends to be misleading so it can hinder the process of exploring potential carried out by Account Representatives.

Account Representatives, Tax Office, Regional Offices, and the Head Office can take various ways to increase the availability of data that will be used in extracting potential tax revenues. For Regional Offices, additional data distribution can be carried out by carrying out various data exchange collaborations or entering into agreements with the provincial government, regency/city government, and trade associations. Account Representatives must still be active and diligent in searching for data and not rely solely on DGT's internal data. Account Representatives can also take various ways in searching data about taxpayers, for example through social media such as Facebook, Instagram, path, and others. Additional data can be obtained and found from taxpayer activities on social media.

Account Representatives can use in carrying out their duties to collect tax revenues, for example, data on Trading Business Permits, Business Location Permits, population data, and other data that can be directly observed in the field. In addition to using data available in the system or on the internet, an Account Representative also needs to go to the field to find data or make observations on taxpayers because sometimes many taxpayers try not to be caught or revealed by the system when making transactions by not filling in or give the Taxpayer Identification Number to the seller or ask not to make a tax invoice so that direct observation is needed to disclose it.

One form of data inaccuracy is unclear and incomplete taxpayer addresses listed in the database. This will become an obstacle for the Account Representative when visiting the taxpayer or when sending letters, like Notices of Tax Collection, SP2DK, or other letters.

5. Superior and Organizational Support

In carrying out their duties, Account Representatives are always in contact with the taxpayers and outside parties where this relationship can occasionally potentially create tension or friction between Account Representatives and taxpayers, especially when dealing with a taxpayer who has power and strength. Therefore, it takes support from superiors to overcome these problems. Support and protection from superiors and organizations for Account Representatives are needed so that they can be calm, feel protected, and have no doubts in carrying out their duties (confident and not hesitating in acting). Support or backup superiors are needed to grow the Account Representative's confidence in dealing with taxpayers (Syauqi, 2021).

The Account Representative works not on behalf of himself but on behalf of the DGT. Therefore, the superior must always support the Account Representative because if this is not done it will lead to laziness and reduce the Account Representative's motivation in pursuing tax revenues. If Account Representatives are not supported by superiors when they want to meet with taxpayers or when making or completing an analysis of potential revenue, then they will certainly not be motivated and lazy to work so the process of extracting potential tax revenue can be hampered.

The most important form of superior and organizational support for Account Representatives is protection or backup in carrying out their duties. Protection is urgently needed when Account Representatives want to step forward to take deeper actions to explore potential tax revenues. In addition, encouraging and motivating by superiors also needs to be done so that Account Representatives are not lazy in carrying out their duties. The support of superiors in the form of continuous motivation for Account Representatives will make them feel confident to continue to make appeals or carry out their duties.

One form of superior and organizational support is assistance when meeting with taxpayers. Section Heads or Heads of Offices and even Regional Office must accompany Account Representatives to meet taxpayers or certain parties who are classified as big people and feel that the degree of Account Representative is still not enough to meet face-to-face.

A good boss (Office Head or Section Head) is a boss who does not dictate to Account Representatives in carrying out their duties but directs them to work well. A superior need to provide guidance by asking about the obstacles faced by the Account Representative and assisting them in finding solutions to these obstacles either through regular meetings or small discussions with them. In addition, coaching conducted by superiors is also needed to provide additional knowledge and experience to Account Representatives.

One form of Regional Office support for Account Representatives is by conducting regular coaching in the form of Account Representative forums. In addition, other forms of coaching are carried out by reminding the Account Representative's monthly performance which is conveyed through the Head of each Office. One form of support that must be given to Account Representatives is to always pay attention to and evaluate their performance so that they feel monitored and can improve their performance.

In general, the conditions of support from superiors and organizations within the Kanwil DJP West Sulawesi have been supportive Account Representative in carrying out its duties and functions. What needs to be improved is the speed of response from superiors to problems faced by Account Representatives. Section Heads also always assist Account Representatives in resolving their problems the form of exchanging ideas, discussions, and providing suggestions and input.

6. IT Facilities and Applications

Applications that are usually used by Account Representatives work to collect state revenue, including the Approweb, Apportal, SIDJP, and MPN Info applications which have different and complementary functions and advantages, especially for checking the status of taxpayer payments and searching for data.

Currently, almost all work related to offices uses electronic facilities, as well as DGT. Various applications have also been launched by DGT, including e-filing, e-invoicing, e-billing, and so on. This is intended to accommodate the needs of taxpayers and tax officials. IT facilities and applications are important for tax officials not only for Account Representatives because all work is documented through applications and all work can run or work effectively thanks to IT facilities and applications. Account Representative work can be maximized with the existence of IT facilities and applications (has become a necessity in carrying out work).

IT facilities and applications help Account Representative jobs because they can speed up and simplify their work in searching and analyzing data to explore potential tax revenues. Without IT and applications, the work will be even harder and take a long time to process. In addition, IT facilities and applications are important because all data needed to carry out tasks, for example, data of tax revenue, is available or stored in applications owned by DGT such as Apportal, Approweb, SIDJP, and MPN Info (where to obtain and access data).

The main driver of the Account Representative in the works today are applications, especially Approweb applications. Because the Approweb contains various kinds of data and job views or data that must be followed up by the Account Representative. Achievements of Account Representative key performance indicator can be seen on the Approweb or Foreman Application and can be monitored directly by superiors, namely Section Heads, Office Heads to Regional Offices. In the Approweb (Mandor) Application, achievements key performance indicator can be seen whether it is already Green, Yellow, or still Red so that it can spur him to carry out his work to achieve tax revenue for which he is responsible.

One of the functions or roles of IT facilities and applications is to create a system that can force taxpayers to comply. Because, taxpayer compliance arises because of compulsion, not because the taxpayer voluntarily chooses to comply. To achieve this, a single source document system or integration and refinement of DGT's applications is required. With more obedient taxpayers, both reporting compliance and tax payments, it will make it easier for the Account Representative to collect tax revenue.

The condition of IT facilities and applications at DGT is quite good. IT facilities and applications at DGT are extraordinarily good. Even so, there is still a need to improve the quality of IT facilities and applications, especially in terms of application integration and network speed at certain times. There needs to be the integration of various applications owned by DGT so that it can make it easier for DGT employees, including Account Representatives, in carrying out their work. Currently, DGT's applications are numerous and still fragmentary. Sometimes the data in one application with another application there are different.

7. Taxpayer Profiling, Mapping, and Business Process Capability

The Account Representative must know and learn two things, namely the work area and the taxpayers they oversee. They must understand the characteristics and development of the business in their working area as well as the character and

business processes of the taxpayer to determine and optimize potential exploration that can be carried out. The way that can be taken to find out this is by carrying out three steps, namely mapping, profiling, and understanding the taxpayer's business processes.

Mapping is an activity to map, categorize, or select work areas and supervised taxpayers. The identification of areas and taxpayers carried out through the mapping aims to make it easier to carry out monitoring and exploration of potential. Profiling of taxpayers is important for Account Representatives to do so that they can know clearly about who the taxpayer is, where the address is, which contact number, who owns it, what is the amount of capital, and who are the main suppliers and consumers. Account Representatives must always update their taxpayer profiling so that it can reflect the actual conditions of the taxpayer.

Account Representatives must make a profiling list for the hundred largest taxpayers they hold, to be able to monitor and explore potential more easily, such as conducting supervision regarding what the taxpayer is. By knowing the taxpayer's business processes, the Account Representative will know about the types of business activities, types of goods produced and sold, sales volume, and the total costs incurred by the taxpayer so that they can compare it with the taxpayer's SPT report to make it easier to explore potential tax payments. In addition, in understanding the taxpayer's business processes, Account Representative must pay attention to the business risks of the taxpayer to assist in calculating potential future tax revenues.

The profiling made by Account Representatives within the Kanwil DJP West Sulawesi is still relatively simple, it just depends on who owns it, and when was it founded. Not many leads to who are the main suppliers and consumers, what raw materials are used, and how many workers. Therefore, profiling activities by Account Representatives need to be increased.

The way that can be taken to improve skills in mapping, profiling, and understanding taxpayer business processes is by training or sharing sessions. Sharing sessions can be carried out through Account Representative forum activities at the National, Regional Office, and Tax Office levels. Through the Account Representative forum, Account Representatives can exchange information, knowledge, and experiences about success stories in exploring potential.

8. Completeness and Clarity of Tax Regulations

The completeness and clarity of tax regulations are one of the determining factors for the success of an Account Representative. Tax regulations in Indonesia also have a hierarchy where the highest regulation is the Constitution and the lowest is the Circular of the Director General of Taxes. Lower rules may not conflict with higher rules. In addition, lower regulations are explanations, elaborations, or implementing regulations for higher regulations.

The basis for imposing or charging taxes to individuals or entities is the law. We cannot order individuals or entities to pay taxes if it is not stated in the law and its derivative regulations. Therefore, the completeness of tax regulations is very important because it is the basis or basis for Account Representatives to explore the potential of taxpayers. Without a regulation stating that the Account Representative cannot explore potential tax revenue (to be able to impose taxes).

Clear and complete tax regulations are of course highly expected by all tax officers, including Account Representatives. Clear and complete tax regulations will create an

Account Representative not hesitant and not confused in submitting these regulations to the taxpayer and in exploring the potential. In addition, the purpose of clear and complete tax regulations for not to cause differences in perceptions between tax officials and taxpayers or between one tax officer and another tax official. Clarity of tax regulations is also needed so that taxpayers do not try to make interpretations or look for loopholes from the ambiguity of these regulations to avoid paying taxes that are their responsibility or that they have to pay.

Differences in perceptions or interpretations of tax regulations often occur between one Account Representative and another. This can happen for two reasons, firstly there are words in the regulations that are unclear or ambiguous which can lead to multiple interpretations, and secondly differences in the ability of Account Representatives to interpret a rule.

9. Job Design Such as Placement and Transfer

Job design such as placement and transfer are factors that affect the Account Representative's performance in achieving the tax revenue target because placement and mutation can affect morale or motivation. This placement or transfer can be a motivation or demotivator for Account Representatives in working to carry out their duties and functions to collect state revenue. Several scenarios may occur related to the relationship between placement and transfer and work morale, including (a) being placed according to one's wishes will increase work enthusiasm, (b) have performed very well, then being transferred to a place where one does not wish it will reduce morale, (c) now working in a place where he does not want but if he is performing well, he will be transferred to a place according to his wishes, this will increase motivation. So, when the spirit or work motivation of Account Representatives is high, they will fight with all their might and earnestly to collect state revenue and achieve the targets they are responsible for.

The placement and transfer of an employee can affect the concentration of the employee at work. If the placement of an Account Representative is not at home base or where he wants, then his concentration at work will be divided into three, namely concentration on his main task (collecting tax revenue), concentration on family, and concentration on his residence in the new office. Dividing concentration will make performance in carrying out its duties and functions possibly decrease.

Transfers and placements can be a factor that greatly determines the success of the Account Representative in achieving the revenue target if there is certainty in the transfer and placement. Ensure that Account Representatives who perform very well and/or achieve the tax revenue target will be placed or transferred to the Tax Office according to their wishes, and for Account Representatives who perform poorly even though they have been placed at the Tax Office according to their wishes will be transferred to a Tax Office that is further from previous Tax Office.

10. Taxpayer Awareness

The main tax system in Indonesia adheres to a self-assessment system in which taxpayers are given the freedom to calculate, deposit, and report their taxes owed. This taxation system has the consequence that those who know about the amount of tax owed are the taxpayer themselves so the taxpayers' awareness in fulfilling their tax obligations properly and correctly is very necessary.

The main obstacle faced by Account Representatives in exploring potential tax revenues is related to the awareness of taxpayers who are still lacking and not meeting expectations. There are still many taxpayers who do not want to make

payments and do not recognize taxes that have been owed. Efforts made by Account Representatives in the form of sending SP2DK to taxpayers, contacting directly via telephone lines, or visiting taxpayers' business locations did not get positive feedback from taxpayers, even though these efforts had been carried out very persuasively and with very good and polite communication.

The low awareness of taxpayers can occur for two reasons, first because the taxpayers deliberately and consciously do not want to fulfill their tax obligations in the form of registering, calculating, depositing, and reporting the taxes owed. Second, the knowledge that taxpayers have is still lacking or low regarding their tax obligations and the importance of paying taxes for all Indonesian people (in general) and state revenues (in particular).

There are still many taxpayers who do not fulfill their tax obligations, especially paying taxes because they do not know or there is no socialization of these regulations, although sometimes those reasons are only used by taxpayers to avoid their tax obligations. One of the sources of taxpayers' unwillingness to pay taxes is that they think paying taxes is a burden, not an obligation.

The Most Important Factor

Factors of motivation, enthusiasm, or the spirit of militancy of Account Representatives are the most important factors compared to other factors that can make them achieve the tax revenue target they are responsible for. Motivation or enthusiasm is the most decisive factor in an Account Representative's efforts to achieve targets. Because with motivation, enthusiasm, and a spirit of militancy, an Account Representative will carry out all of his duties and responsibilities to the best of his ability, even though all other factors are not supportive. Little data, lack of communication skills, weak superior support, limited understanding of regulations, and other factors that do not support it do not hinder an Account Representative from achieving the tax revenue target if they have high motivation, enthusiasm, or a militaristic spirit because they will try to look for ways and other alternative solutions to overcome these limitations. Motivation and enthusiasm will not easily arise and not be learned easily. Motivation and enthusiasm are the driving force and differentiator between one Account Representative and another. Apart from motivation, other important factors were understanding of regulations, availability and accuracy of data, communication skills, and superior support.

Conclusion

Based on the research and discussion, several conclusions can be drawn that several factors influence or become determining factors for the Account Representative's success in achieving the tax revenue target, the most important factor is motivation. Having high motivation allows Account Representatives to work optimally, earnestly, and not working soberly. Not only eager to pursue targets in quantity but also to pursue the quality side of these targets. Account Representative motivation or enthusiasm is influenced or arises due to several factors, including employee benefits, the certainty of promotion, hope of receiving an award, clarity of placement and transfer, superior support, commitment to responsibility, and to service to the country.

Understanding regulations is very important because it becomes a tool for Account Representatives in exploring greater potential tax revenues, providing better guidance and supervision to taxpayers, and imposing taxes correctly so as not to harm taxpayers or the state. Besides that, complete and clear tax regulations are urgently needed so as not to create doubts for Account Representatives in conveying these regulations to

taxpayers and not to cause differences in perceptions between tax officials and taxpayers.

Through good communication skills, the Account Representative can persuade or influence taxpayers to want to pay taxes owed, provide taxpayers with an understanding of tax regulations and calculation of taxes, align perceptions with taxpayers, and avoid conflicts with the taxpayer. There are several good and effective ways of communicating, including paying attention to the interlocutor or the characteristics of the taxpayer, paying attention to local wisdom, knowing when to use a persuasive and assertive approach, and not being easily swayed by the taxpayer's words.

Availability and accuracy of data is important because it is the main source in exploring tax potential, facilitating supervision, improving the quality of SP2DK and Account Representative confidence, and preventing the decline in trust of taxpayers in the DGT. Together with the availability and accuracy of data, IT facilities and applications will speed up and create work easier and can force taxpayers to comply.

Besides that, other factors that determine Account Representative's success in achieving the tax revenue target are good and high support from superiors and organizations profiling, mapping and business process capabilities of taxpayers, placement and mutation, and awareness of taxpayers.

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