

The Role Of Account Representative Competence In The Strategy Of Increasing Tax Revenue (A Case Study At Kpp Pratama Bandung Cibeunying)

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ABSTRACT

This research is motivated because one of the largest sources of income in Indonesia is tax revenue. The role of the Account Representative is crucial in optimizing tax revenue so researchers want to investigate further the competence of the Account Representative. This study aims to analyze the competence of Account Representatives in the strategy of increasing tax revenue at KPP Pratama Bandung Cibeunying. This study uses a qualitative research method with a case study approach. By utilizing informants with purposive sampling technique and data in the form of evidence, notes, and reports that have been stored in the archives of KPP Pratama Bandung Cibeunying as a source of information. The results of this study are Account Representatives who are competent in the technical and non-technical fields play an important role in the strategy of increasing tax revenue with the role of all employees, both at the managerial level and at the executive and functional levels (head of the office, head of the section, head of the sub-section, account representative, executive State, and the functional tax bailiff).

Keywords: Account Representative Competence, Strategy to increase tax revenue.

INTRODUCTION

Every country will need very large funds to carry out its development. All available resources are combined, and the community actively participates by paying taxes to receive this money. In a stable and predictable fiscal climate, tax income is frequently regarded as an alternative method of sustainable financing to boost growth and allow governments to pay its social and infrastructure demands (Egbunike et al., 2018). On the one hand, the government needs tax revenues to carry out its functions, including providing public goods, maintaining state law and defense, as well as ensuring economic development and redistribution of public wealth (Edame & Okoi, 2014; Olufemi et al., 2018). On

the other hand, tax revenue also has a significant effect on the expansion or contraction of the company's production activities, changes in spending, and household savings (Afuberoh & Okoye, 2014; Nwanakwere, 2019). It is possible that the Indonesian state also requires large funds. Taxes are the primary source of state revenue in Indonesia. Taxes aim to fund government spending to accomplish public good. The contribution of taxes in financing government spending is estimated to rise from year to year. In 2018 revenue from the tax sector was able to fund government spending by around 75%, contributing 85% to total government revenue. The government, especially the Directorate General of Taxes, expects an increase in taxpayer

compliance in paying taxes (Reschiwati et al., 2019)). One way to raise funds is to collect taxes. One of the biggest sources of income in Indonesia is taxes. Tax revenue is an important part of the state budget (Podshivalova, 2021). Many economists argue that tax income is one of the most important variables influencing a country's growth. (Nguyen & Darsono, 2022). Taxes are very important for the state so that it can support the development and prosper its people. According to Law of Republic Indonesia Number 28 Paragraph 1 (2007) concerning General Provisions and Tax Procedures, the tax is a required contribution to a state company owned by a person to an individual or an entity that is coercive according to regulations, without getting proper compensation, and aims as the needs of a country for the prosperity of the people.

Stoilova (2017) argues that taxes help mobilize resources that can be used to finance public spending, such as income redistribution tools, to influence the allocation of resources in the economy, which are necessary for economic growth. Tax revenues increase government assets from which they can be put to good use in various development exercises, such as framework development, HR development, supporting initial projects, and various other exercises (Macek, 2015). Along with the times, the role of taxes occupies a strategic position in launching government and development tasks. Taxes function as budgetary or fiscal functions, namely to fill the state treasury. Regular, another purpose of taxes is that taxes are a government weapon to achieve certain government goals.

The Ministry of Finance of the Directorate General of Taxes will change the function of the examiner from the Account Representative to a functional examiner to examine the wealth of taxpayers following the expiration of the tax amnesty (Megawati et al., 2020). The government's planned tax amnesty scheme for taxpayers uses the net worth method, in which taxpayers must reveal their assets utilizing the current fair market value or the current fair market value of assets after subtracting loans to get these assets. (Wahyudi and Intrada, 2019). When taxpayers understand how to calculate, pay, and report their tax obligations following

applicable regulations, it will lead to increased awareness of taxpayer compliance (Andreas and Savitri, 2015). Tax compliance is very important for countries in the world because taxes are a source of state revenue that aims to fund the needs of the community (Ritsatos, 2014; Ibrahim et al., 2015). Account Representatives play a crucial role in enhancing tax compliance. Taxpayer compliance entails reporting each business's actions in accordance with applicable rules, as well as compliance with all other tax requirements. Compliance in reporting its business activities is the easiest type of compliance to observe among the three types of compliance because all taxpayers are required to submit a monthly and/or yearly report on their business activities in the form of submitting a tax return (SPT) every period or every year (Defrizal et al., 2021).

In addition to providing consulting services to taxpayers, account representatives also play a role in ensuring that taxpayers carry out their responsibilities. Good mastery of tax regulations will make it easier to study the objective conditions of taxpayers' business activities to obtain information or provide consultation on tax issues (Suharman et al., 2018). Account Representatives need to create and implement the best strategy to achieve maximum tax revenue. The Account Representative who is in charge of providing direction or advice, analysis, and supervision of Taxpayers can be considered the spearhead in exploring opportunities for state revenue in the taxation sector.

With the Account Representative, it is expected that there will be an increase in Taxpayers every year. An increase in the number of taxpayers will lead to an increase in the amount of state revenue in the taxation sector. Account Representatives have a strong influence on tax intensification activities (Hapsari, 2012). However, the Account Representative is not the main driving factor that can increase tax revenue. Another factor that can increase tax revenue is the level of taxpayer compliance in calculating and paying. Taxes that always have new regulations make taxpayers have to continue to update these developments, but in reality, the average taxpayer does not know the developments and changes in tax regulations,

both in the form of government regulations and decisions of the Ministry of Finance.

According to Herawati et al (2018), the Account Representative as part of the tax environment is tasked with providing consultation to taxpayers and providing direct communication to them, to provide an understanding of the application of tax regulations. The same understanding between different Account Representatives regarding tax regulations becomes an important and main point when they provide consultation for Taxpayers. Otherwise, it will make taxpayers unclear and as a result, they will find it difficult to pay taxes. For this reason, it is necessary to have the same scientific understanding, intellect, and professionalism among Account Representatives who have differences. The socialization obtained by the community must be right on target and can be understood by the community, especially taxpayers (Winerungan, 2013). Socialization is carried out to provide insight to taxpayers (Atika & Kharlina, 2015).

According to Denziana and Sutanto (2015), Account Representatives are officers in the Tax

Year	Target	Realization
2017	3.061.803.079.000	2.565.042.718.641
2018	3.304.013.488.000	2.737.385.474.004
2019	2.046.496.118.000	1.870.859.295.449
2020	1.824.858.075.000	1.803.303.528.672
2021	1.980.262.632.000	2.113.312.281.688

Service Office (KPP) who carry out modern administrative systems. Account Representatives must carry out supervision of compliance with tax obligations, carry out guidance and carry out appeals to Taxpayers who must be supervised. Account Representatives perform service tasks based on the type of business to increase professionalism and increase work productivity because the implementation of work is more focused.

Regulation of the Minister of Finance PMK No. 79 of 2015 concerning the duties of service or consultation from Account Representatives and

the task of supervising or exploring potential Account Representatives is no longer valid. Based on the Regulation of the Minister of Finance No. 45/PMK 01/2021 (2021) extension and service functions are no longer attached to the Account Representative at the Tax Service Office (KPP). Changes in the main duties and functions of the Account Representative from supervising and consulting to supervising. The consultation that is used to be part of the Account Representative's principal duties and tasks is now carried out by Tax Counselor Functional, allowing the Account Representative to focus more on overseeing taxpayers, both monitoring payments and report. The functional positions of tax instructor and assistant tax instructor, as it is known, are new positions that are regulated in Permenpan-RB 49/2020 and Permenpan-RB 50/2020, respectively.

According to Raden (2021), The taxes' system in Indonesia has shifted from an official assessment system to a self-assessment system.. Under this new system, the state trusts its citizens to calculate their taxes, then pay and report taxes without waiting for a letter from the tax office. This results in the Account Representative being assigned to supervise the Taxpayer, the tax is calculated and the Taxpayer self-reported. Excellent communication skills must be owned by the Account Representative, based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform so that the objectives of the Directorate General of Taxes can be achieved.

Tax revenue data at KPP Pratama Bandung Cibeunying 2017 until 2021

Source: KPP Pratama Bandung Cibeunying

Changes in the function of the Account Representative only as a supervisor are very influential so they can focus on one task. Not only the supervisory function, but the Account Representative itself now also has the main duties and functions of extensification and intensification. To be able to maximize the achievement of tax revenues, Account Representatives play an important role in increasing the achievement of tax revenues.

Account Representatives need to create and implement the best strategy to achieve optimal tax revenue.

Sri Mulyani as the Minister of Finance of the Republic of Indonesia inaugurated the reorganization of the vertical agency of the Directorate General of Taxes (DGT). Tax reform includes changes to the structure of the Directorate General of Taxes (DGT). This is done to maximize tax revenue by implementing a more efficient, effective, and transparent of a tax administration that seeks to be built by a trusted company.

This change is related to the way of working that is more focused on regional assignments. This assignment includes data collection, information control, and mapping of tax topics and objects. This is done through data collection, official supervision, and the preparation of periodic and annual Annual Notification Letters (SPT). At the Tax Service Office (KPP), simplification of essential business processes is also carried out, such as the collection or unification of relating or aligned functions into one section. So that in the new structure at the Tax Service Office, as follows: Service Section; Supervision and Consultation Section I (providing application process and help desk services); Supervision and Consultation Section II, III, IV conducts supervision and consultation); Tax Extensification Section; Inspection Section; Billing Section and; Data and Information Processing Section.

Judging from the research phenomenon, the role of the Account Representative is very important and crucial in optimizing tax revenue, researchers want to investigate further the role of Account Representative competence by analyzing the role of Account Representative competence in the strategy of increasing tax revenue at KPP Pratama Bandung Cibeunying.

METHOD

Considering that this study aims to analyze the role of Account Representative competence in the strategy of increasing tax revenue, the researchers

analyzed the data using a qualitative research type with case study approach. This study focuses on a single item, which is analyzed as a case. Case study data may be received from all parties involved; in other words, the information for this study was gathered from a variety of sources.

According to Sugiyono (2014), The object of research is a scientific goal to collect data that has a specific purpose and use something objective, valid, and reliable about a thing (certain variables), The object of research is a scientific goal to identify where research will take place. To collect information needed by researchers following the research problem. Account Representative competencies and strategies for increasing tax revenue at the Pratama Bandung Cibeunying Tax Service Office are the focus of this research. Account Representative at the Tax Service Office Pratama Bandung Cibeunying is the subject of this research.

The following data collection procedures were used in this study: the first, an interview. An interview according to Esterberg in Sugiyono (2015:72) is a meeting where two individuals share information or ideas through questions and answer to limit it to a conclusion or meaning in a particular problem. Second, according to Zainal Arifin in his book Kristanto (2018), observation is a procedure that begins with making observations and then making systematic, logical, objective, and rational notes on phenomena that exist in actual situations, as well as artificial situations. Third, Documentation. Documentation is a written object, and the documentation process is a technique that collects information by recording existing facts. The documentation technique is a way of collecting data that is used to track historical data. Documents concerning individuals or groups of individuals, events, or happenings in social circumstances are extremely important in qualitative research. (Yusuf, 2014).

In determining the informants, the researcher used a purposive sampling technique where the sampling technique was carried out with certain considerations or criteria. The criteria for informants in this study are an Account Representative who is a key informant in this research and a position that plays a role in the strategy of increasing tax revenue as a supporting informant. The key informants in this research

are Account Representatives, totaling four people, and their supporting informants consisting of Tax Counselor Functional Executive, Head of Supervision Section, General and Internal Compliance Subdivision Executors, and Data Quality Assurance Executors. In

addition to using informants as sources of information, researchers also use data including evidence, notes, and reports that have been stored in the archives of KPP Pratama Bandung Cibeunying as a source of information.

Table 1 List of Informants

No	Nama	Jabatan	Keterangan
1	Informant 1	Account Representative	Key Informant
2	Informant 2	Account Representative	Key Informant
3	Informant 3	Account Representative	Key Informant
4	Informant 4	Account Representative	Key Informant
5	Informant 5	Tax Counselor Functional Executive	Supporting Informant
6	Informant 6	Head of Supervision Section	Supporting Informant
7	Informant 7	General and Internal Compliance Subdivision Executors	Supporting Informant
8	Informant 8	Data Quality Assurance Executors	Supporting Informant

RESULTS

This research was conducted at the Tax Office Pratama Bandung Cibeunying on Purnawarman Street Number 21, Babakan Ciamis, Sumur Bandung District, Bandung City, West Java 40117. The main informants in this study were Account Representatives totaling four people and supporting informants in this study were Tax Counselor Functional Executive, Head of Supervision Section, General and Internal Compliance Subdivision Executors, and Data Quality Assurance Implementers.

The following are the results of interviews that researchers found.

Factors that affect the competence of Account Representatives on the strategy of increasing tax revenue.

"Technical skills, such as knowledge of taxation, accounting, financial statement analysis, auditing of financial statements, and tax law. Non-technical skills such as data processing, communication, and negotiation."(Informant1)

"Mastery of material/science regarding taxation, communication skills, and self-confidence."(Informant 2)

"Regulations that do not make it difficult or economic and political conditions are stable, SOPs that are not obstructive or rigid, leadership or superior leadership, incentives, facilities, and infrastructure, given authority." (Informant 3)

"Factors that affect the competence of Account Representatives on strategies to increase tax revenues include understanding of tax rules, communication skills, financial statement analysis, use of internal and external data, self-confidence". (Informant 4)

The role of Account Representative competence in the strategy of increasing tax revenue

"Yes, because AR plays an important role for taxpayers who have not made payments either in material compliance or in compliance with mass payments."(Informant 1)

"Of course, it is very influential, but in addition to the competencies that must be possessed, an

Account Representative must also have the determination to participate in developing the country in terms of collecting state revenues from taxes." (Informant 2)

"Yes, because a competent AR will be easier to supervise taxpayers as a means of extracting tax potential". (Informant 3)

"Influential, with a good Account Representative competence, it is hoped that AR can fulfill the assigned tasks, which mainly support tax revenue." (Informant 4)

Account Representatives must have the ability to analyze the financial statements of Taxpayers

"AR can gather tax responsibilities that taxpayers have not fulfilled in order to gain state revenues other than normal revenues if they have strong analytical abilities. One of the Cibeunying KPP's tactics is to conduct frequent taxpayer checks so that AR, Functional Examiners, and executors may work together to examine taxpayers' tax potential." (Informant No. 1)

"The Taxpayer's Financial Report is a description of the business carried out by the Taxpayer. Therefore, the Account Representative must have the ability to analyze the Taxpayer's Financial Statements to find out whether the Taxpayer has reported his business activities correctly or not." (Informant 2)

"The ability to analyze financial statements is needed to detect fraud or fraud and tax evasion by taxpayers. The strategy of KPP Pratama Bandung Cibeunying is many things from various sides, namely service, supervision, billing, and law enforcement". (Informant 3)

"Account Representatives must be able to examine Taxpayers' Financial Statements in order to support supervisory obligations, particularly on research efforts on Taxpayers' Annual Tax Returns." To increase tax revenue, KPP Pratama Bandung Cibeunying must implement strategies such as the implementation of taxpayer, business processes with the mastermind of the taxpayer's location address, the use of internal and external data, and joint

analysis activities with taxpayers in the form of taxpayer surgery." (Informant 4)

The importance of implementing strategies to increase tax revenue.

"It is important, with a clear strategy, that the taxpayer's target for potential exploration will be deeper so that it can increase revenue." (Informant 1)

"Yes. Of course, a strategy is needed to increase tax revenue." (Informant 2)

"Yes, because with a strategy, we will have clearer targets to achieve". (Informant 3)

"Yes, it's important. If the strategy to increase tax revenue can be implemented properly it should be able to increase tax revenue". (Informant 4)

Completion of the tax administration system and division of regional Account Representatives supports the optimization of tax revenue.

"Yes, a good tax administration system will support DGT's overall performance and boost taxpayer satisfaction, which will lead to increase tax compliance and revenue. Then, with the division of Regional AR, it is hoped that the potential for tax revenue from an area can be optimally and monitored." (Informant 1)

"Yes. With the improvement of the tax administration system and with the existence of a Regional Account Representative, it is hoped that an increase in tax revenue can be achieved." (Informant 2)

"Very supportive, AR that is following its working area can carry out intensification and extensification activities. Different from the previous AR, for example, in one supervision section there are three and one for the extensification section. With the improvement of the tax administration system in vertical order, the number of supervision section changes to regional functions and increases the number of supervision sections, from five to six, which are expected to optimize performance to achieve tax revenue." (Informant 3)

"Yes. With the existence of a Regional Account Representative, it is hoped that the Account Representative will be able to recognize the area that is his duty so that he can grow new revenue potential through extension activities on tax potential that has not yet been determined in his area." (Informant 4)

The impact of changing in the Account Representative's primary tasks and functions on the Account Representative's performance.

"Of course, it has an impact on optimizing tax revenue, as it is known that in 2021 DGT succeeded in achieving the revenue target that has been set, this is part of the strategy for changing AR's main functions." (Informant 1)

"With the division of tasks between strategic and regional AR, supervision of taxpayers is more focused, so that taxpayers who are large and have high tax potential can be properly monitored, and taxpayers who are in a territory can also be monitored because of the distribution of burdens." supervision." (Informant 2)

"There is a change in the main duties of an Account Representative to supervising, which will have an impact on optimizing or increasing tax revenue". (Informant 3)

"It could have an impact, changing the main duties of the Account Representative itself to just supervision, making the Account Representative's task more focused in efforts to explore potential by not burdening other activities." (Informant 4)

The importance of Account Representative competence

"Importantly, AR is expected to have the technical competence and non-technical technical competence, such as knowledge of taxation, accounting, financial statement analysis, auditing of financial statements, and tax law, while non-technical competencies such as data processing, communication, and negotiation." (Informant 1)

"Very important. Competencies that affect the optimization of tax revenue include Account Representatives who have technical capabilities in the field of taxation can communicate

effectively and can think creatively and others that can be obtained through increasing their abilities independently or through assignments from the office." (Informant 2)

"Technical knowledge such as understanding accounting, business processes, data processing, communication and negotiation skills". (Informant 3)

"Important. Account Representatives are expected to have the ability to analyze financial statements, use internal and external data, and communicate effectively so that they can support the optimization of tax revenue." (Informant 4)

The strategy that needs to be carried out by KPP Pratama Bandung Cibeunying is to increase tax revenue during the pandemic.

"During a pandemic, supervision is carried out by selecting business sectors that are improving, such as those in the medical profession, and supervision is carried out based on data obtained through collaboration with external parties or field monitoring." During a pandemic, DGT personnel are distributed proportionately between WFH and WFO, AR plays a vital role in generating tax income, although WFH AR can seek information through social media, the Internet, or online forums. Furthermore, AR can independently examine the taxpayers under observation to ensure that they stay productive throughout WFH." (Informant 1)

"Yes. Account Representatives can still explore tax potential, especially from business sectors that have not experienced a decline in business due to the pandemic, it is even possible that there are several types of businesses that increase during this pandemic. In a pandemic, communication can still be done in various ways, for example through, letters, telephone or chat, zoom meetings, and face-to-face meetings while still paying attention to health protocols." (Informant 2)

"The trick is to continue to communicate with Taxpayer via online or offline, AR plays an important role. Very important, the pandemic period limits direct communication to taxpayers, but we can do this by sending a letter, for

example, SP2DK (Letter of Request for Explanation and Information). Taxpayers can reply via a letter, or telephone or can also do a zoom meeting so that productivity during the pandemic can still be optimized. If we are forced to meet with the taxpayer or provide counseling, we will do it with prokes.”(Informant 3)

"The way to maximize the achievement of tax revenues in this pandemic situation is by optimizing the supervision of taxpayer compliance with the business sector that experienced an increase during the pandemic so that it is expected to increase revenue in supporting the achievement of tax revenues". (Informant 4)

"First, make a work plan based on predetermined performance indicators (based on extensification and intensification). Second, together with AR develop work programs and activities to realize the work plan. Examples of the program are identifying taxpayers as the biggest contributors to tax revenue, conducting intensive supervision of the fulfillment of tax obligations to taxpayers, conducting work visits/visits to taxpayers, making observations to add taxpayers/extensification, carrying out taxpayer surgery on taxpayers' profiles and implementation of existing tax obligations. WP has been carried out from WP surgery, a potential tax will be obtained. Third, evaluate the performance of AR. Fourth, provide AR performance assessment. Fifth, provide an AR performance assessment.” (Informant 6)

How to increase Account Representative competence

"There are IHT, WP surgery, E-learning and knowledge sharing.”(Informant 1)

"There are many ways to increase the competence of Account Representatives, including conducting independent learning and through e-learning provided by the Ministry of Finance and the Directorate General of Taxes".(Informant2)

“Technical knowledge such as accounting, business processes, data processing, communication and negotiation skills.”(Informant 3)

"Increasing the competence of Account Representatives to increase tax revenue strategies can be done by implementing competency development through e-learning activities, attending training, supervision from leaders and so on." (Informant 4)

"Organizing In House Training (IHT) related to the latest tax regulations, Participating in socialization activities and technical guidance, Conducting taxpayer surgery activities as one of the suggestions for Account Representatives to exchange knowledge and opinions, Giving assignments and issuing assignments if the Account Representative ". (Informant 7)

Positions that have an important role in increasing tax revenue

“All parts, both organic and non-organic, play an important role. The problem of increasing tax revenue cannot be solved by a certain party, but there needs to be cooperation and input from various parties that can help decision-makers to solve the problem. AR can provide input for decision-makers regarding problems that occur in the field and provide input regarding these problems.” (Informant 1)

“All play an important role, taxpayers, the government, play an important role in increasing tax revenue. All personnel at the Directorate General of Taxes play a vital role according to their different roles, including the Account Representative, who is the point of contact with Taxpayers. Account Representatives cannot solve the problem of increasing tax revenue alone. It takes synergy and cooperation from all elements of employees at the Directorate General of Taxes and the government as policymakers.” (Informant 2)

“All aspects, namely the government, society or taxpayers, regulations or authorities, and the tax authorities. All parties have an important role in increasing tax revenue. The problem of increasing tax revenue cannot be solved by the Account Representative himself, it takes the synergy of all parties who play a role according to their duties and functions in increasing tax revenue.” (Informant 3)

"All employees play a role, both at the managerial level as well as at the executive and functional levels, such as office heads, section heads, sub-section heads, account representatives, state and functional tax confiscation officers. However, the role of the Account Representative dominates because it interacts with taxpayers." (Informant 4)

Hope that KPP Pratama Bandung Cibeunying can increase tax revenue.

"It is hoped that the synergy of each function will run optimally and have harmony in carrying out a task so that tax revenue can be achieved at the end of the period." (Informant 1)

"So that all employees of KPP Pratama Bandung Cibeunying can work and synergize in their respective capacities to be able to increase tax revenue so that the tax revenue target can be achieved." (Informant 2)

"Focus on goals and make it easier to carry out tasks." (Informant 3)

"I hope that KPP Pratama Bandung Cibeunying can increase tax revenue for all elements in KPP Pratama Bandung Cibeunying to be able to carry out their duties as well as possible can work together in efforts to achieve revenue targets." (Informant 4)

"I hope that communication and coordination will be established as the basis for realizing coordination and communication synergies as the basis for the realization of synergy between AR and sections which are an inseparable part to realize the achievement of tax revenue at KPP Cibeunying". (Informant 7)

Functional Role of Tax Extension in the strategy of increasing tax revenue.

"Function of Tax Counseling when viewed from the organizational structure of KPP Bandung Cibeunying is at the forefront. In general, there are three Functions, namely Service, Supervision, and Law Enforcement. Extension through into Service Function. In general, there are three functional roles of Tax Counseling, namely

consulting, working on files, and counseling. The Functional Role of Tax Counseling in the strategy of increasing tax revenue is to assist the tax revenue process by providing information such as understanding how to change the behavior of taxpayers who have not paid into paying, those who have not registered their NPWP become registered, and those who do not understand how to calculate taxes understand." (Informant 5)

The role of the Head of the Supervision Section in the strategy of increasing tax revenue.

"His role is very important because it is the parent of AR. Conducting coaching, evaluating, being responsible for AR performance because the results of AR work accumulate automatically into the performance of the head of the supervisory section" (Informant 6)

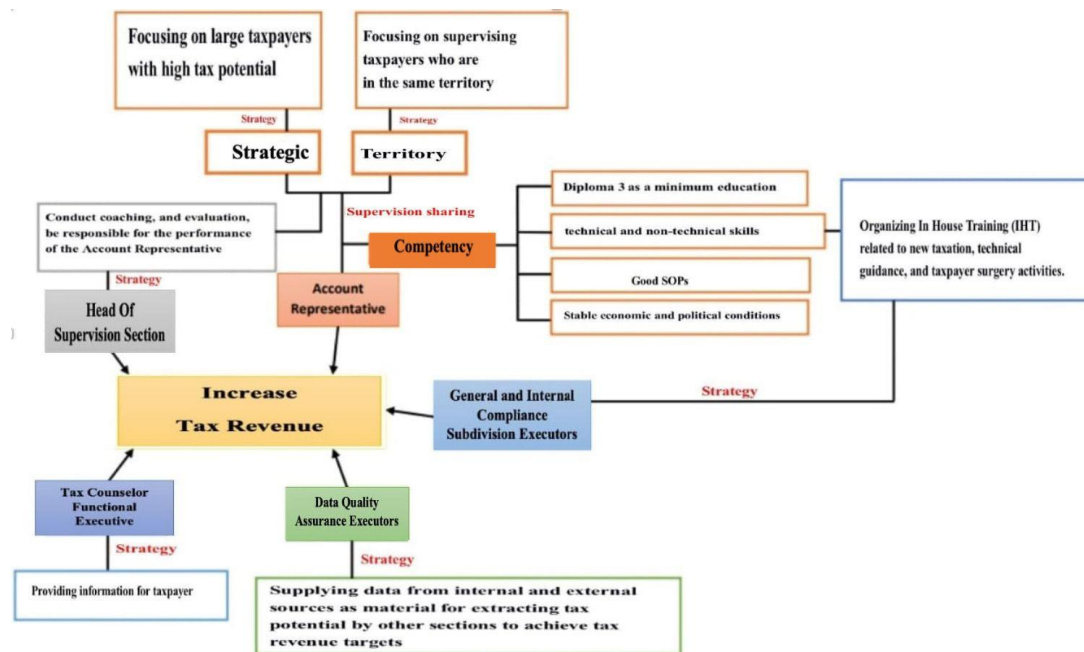
The role of General Sub-Section and Internal Compliance in improving the competence of the Account Representative

"First, Organizing In House Training (IHT) related to the latest tax regulations. Second, Participate in socialization activities and technical guidance. Third, holding Taxpayer surgical activities is one of the suggestions for Account Representatives to exchange knowledge and opinions. Fourth, Giving assignments and issuing assignment letters." (Informant 7)

The role of Data Quality Assurance in improving Account Representative competence

"The role of Data Quality Assurance Section in the strategy to increase tax revenue is to supply data from both internal and external sources that can be used as material for extracting tax potential by other sections. In addition, the Data Quality Assurance Section also provides support or support related to the use of networks and systems that can support the smooth work of employees in extracting tax potential. The Data Quality Assurance Section also presents data related to monitoring and evaluation of receipts that can be used as an evaluation material and also material for consideration for leaders to take the next steps to achieve revenue targets". (Informant 8)

From the results of these interviews, the researchers explained the results of interviews as follows.



From the picture, the researcher sees that every strategy carried out by all employees, both at the managerial level and at the implementing and functional levels (Head of the office, Head of Section, Head of Sub-Division, Account Representative, Implementing State and Functional Tax Bailiff) affects the effectiveness of performance and competence. Account Representatives. Why is that?

1. Judging from the strategy of General and Internal Compliance Sub-section to provide facilities for Account Representatives to improve their technical and non-technical capabilities.
2. Judging from the strategy of the Head of the Supervision Section providing supervision on the performance of the Account Representative so that the performance of the Account Representative can run well and meet the target.
3. Judging from the functional strategy of Tax Counseling to provide information to taxpayers so that it influences the achievement of Account Representative duties.
4. Judging from the data quality assurance strategy, it provides data as material for decision-making in extracting tax potential for other sections, one of which is the Account Representative.

From this statement, in increasing tax revenue, not only do competent Account Representatives

play an important role in the strategy of increasing tax revenue, but the synergy or role of all employees, both at the managerial level and at the implementing and functional levels (Head of the Office, Head of Section, Head of Sub-Division, Account Representative, Implementing State and Functional Tax Bailiff).

DISCUSSION

Account Representative competence is the ability to carry out the supervisory function, explore potential taxpayers, the ability to control tax regulations, have the art of communication and be able to analyze taxpayer financial reports, and know the development of the business world. Based on Attachment 1 to the Decree of the Head of State Civil Service Agency No. 46A of 2003 concerning Guidelines for Compiling Standards of Competence for Structural Positions for Civil Servants, Competence is defined as a Civil Servant's ability and traits, which include skills, knowledge, and behavioral attitudes required to carry out their tasks in a professional, effective, and efficient manner. Each Account Representative must have good competence in the field of taxation. Account representatives must master the tax provisions as a whole, master all types of taxes, master the latest information

technology applied at the DGT, communicate well with taxpayers and understand the characteristics of taxpayer companies (Irawan & Sadjarto, 2013). Factors that affect the competence of Account Representatives, especially in the strategy of increasing tax revenue, our understanding of tax rules, communication skills, financial statement analysis skills, utilization of internal and external data, regulations that are not difficult, leadership, and the authority given. This will affect the quality of the competence of the Account Representative itself. In addition, one of the most important components of an Account Representative is confidence. Confidence is the belief that one can handle a problem in the best way and provide something pleasant for others. Self-confidence is a very vital trait in a person's social life. A person will have many problems if he does not have self-confidence. This is because self-confidence allows a person to achieve full or optimal potential. Likewise, Account Representatives need to have a sense of confidence or self-confidence because with that Account Representatives will further support the performance of Account Representatives in carrying out supervision of tax obligations from taxpayers so that it will affect the tax revenue target to be achieved. If viewed in terms of the role of Account Representative competence in the strategy of increasing tax revenue, it turns out that Account Representative competence has an important role for Taxpayers.

Ramadhana (2016), argues that Account Representative competence has a positive effect on the tax revenue security strategy. However, in our opinion, Account Representative competence plays an important role in the strategy of increasing tax revenue, because technical and non-technical Account Representative competence will support the optimization of tax revenue. In the strategy of increasing tax revenue, not only Account Representatives have a role, but all employees both at the managerial level and at the implementing and functional levels such as Office Heads, Section Heads, Sub-Division Heads, Account Representatives, State and Functional Tax Confiscation Officers as well. Have a role in the strategy of increasing tax revenue. This is due to differences in the

environment, research location, the year of research, and informants.

Suppose we relate it to the SWOT analysis. In that case, we can conclude that the Strengths possessed by KPP Pratama Bandung Cibeunying in this phenomenon are the ability of the Account Representative who is the spearhead of tax revenue. So that a competent Account Representative will have an impact on tax revenue. Weaknesses are a decrease in self-motivation from the performance of the Account Representative when the Account Representative has many tasks or jobs, causing a decrease in the performance of the Account Representative, which makes tax revenues decrease or not achieved. Opportunities that are owned are when the competence of the Account Representative increases, it will affect the increase in tax revenue. And the last is Threats, Account Representatives are required to have more broad insight so that it will make it easier for Account Representatives to get questions from taxpayers that are quite complicated.

CONCLUSION

Based on the information gathered by the author, It is possible to infer that the role of a good Account Representative competence can fulfill the assigned tasks which is mainly supported tax revenue. Competencies that must be possessed by an Account Representative in optimizing tax revenues are to have technical and non-technical competence and a minimum education of Diploma III is also a requirement for fulfilling the competence of the Account Representative.

The strategy taken by the Account Representative to increase tax revenue is the introduction of the taxpayer's business process by visiting the taxpayer's location, utilizing internal and external data, and conducting taxpayer surgery. In 2021 DGT succeeded in achieving the revenue target, one of the causes of achieving tax revenue at KPP Pratama Bandung Cibeunying is a change from the main tasks and functions of the Account Representative, namely the division between strategic and regional Account Representatives. With the division of supervision, Account Representatives are more

focused on efforts to explore the potential. During the current pandemic, the strategy taken by Account Representatives to increase tax revenue is to carry out supervision by selecting business sectors that have increased such as businesses in the medical field, and monitoring is carried out based on data obtained through collaboration with external parties or monitoring. Every strategy implemented by all employees at the managerial, implementing, and functional levels has an impact on the Account Representative's performance and competence. As a result, not only do competent Account Representatives play an important role in increasing tax revenue strategy, but also the synergy or role of all employees, both at the managerial level and at the implementing and functional levels (Head of the Office, Head of Section, Head of Sub-Division, Accounts Representative, Implementing State, and Functional Tax Bailiff) all contribute to increased tax revenue.

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