THE PERFORMANCE OF ACCOUNT REPRESENTATIVE OFFICIALS AT PADANG PRIMARY TAX OFFICE IN TAXPAYERS' PERSPECTIVE

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Abstract

The research aims to get information about the performance of Account Representative (AR) officials at Padang Primary Tax Office in taxpayers' perspective. The performance is measured by how excellent service quality that they deliver to taxpayers.The population was all AR officials and all taxpayers in Padang. The sample of taxpayers was selected by using purposive sampling method i.e. taxpayers who ever experinced AR's services and was obtained 199 taxpayers. The data were analyzed using independent sample t-test, paired t-test, and Importance Performance Analysis (IPA). The resuts showed that (1) there are significant differences between AR perceptions and taxpayers' perceptions on AR performance and (2) there are significant differences between taxpayers' perceptions and expectations on AR performance.The limitation of this study is the use of negative questions in questionnare which were indicated mislead the respondents. It suggests to : (1) be careful in using negative questions in questionnare, (2) explore the AR performances between two primary tax office in Padang, and (3) to analyze the effectiveness of separated dual roles of AR.
Keywords : *service quality, taxpayers' expectation and perception*

I. Introduction

Since 2002, Indonesian Directorate General of Taxation (DGT) has undergone fundamental changes, ranging from organizational restructuring to human resource development and use of information technology in tax administration (Priyadi, 2012). One of the enhanced dimension associated with the tax reform is the existence of Account Representative (AR) officials in Supervison and Consultation Division. The main functions of the officials are (1) to supervise taxpayers' compliance, (2) to give consultation and service, (3) to explore potential tax and do tax intensification, and (4) to collect and analyze taxpayers' data and information. AR officials are expected to enhance taxpayers' compliance so the tax target could be realised.

These AR's functions and role cause high frequent interactions between AR officials and taxpayers and often arise frictions. The complains often happened are regards with the conflict of interest of AR officials. AR officials are required to serve two conflicting roles as consultant and supervisor to the same taxpayer. In particular, AR officials should provide assistance to taxpayers by carrying out consulting services, while they should also supervise taxpayers' compliance. AR should act as a consultantand a supervisor for taxpayers at one time. Sometimes as a supervisor, he has to be 'grumpy' so taxpayers are willing to be more compliance. Both of these roles performed by the same AR officials against the same taxpayer but in different time course (Sultoni, 2012).Althoughcurrently AR officials who carry out consulting services are different from AR officials who supervise taxpayers' compliance, but when this research conducted in 2015, these tasks were carried out by the same person.

On the other hand, taxpayers have an expectation that AR officials can give solutions for all of their problems in fulfilling tax liability. But what they see in reality is the dual roles that should be implemented by AR officials sometimes causes taxpayers uncomfortable. This condition get worse when some of AR officials do not give excellent services to taxpayers. So, it is clear that there are differences in perceptions between AR officials and taxpayers. The difference is often referred to as expectation gap. According to Zikmund (2008), "the expectation gap reflects a perceived difference between what one is expected to accomplish by others and what one personally believes he must accomplish." Expectation gap illustrates differences between one's perceptions and expectations towards others who are believed to be able to meet the expectations. This study uses this definition of expectation gap for its examination, namely, the difference between taxpayers' perceptions and expectations towards services provided by AR officials.

This difference may disrupt good relationship between taxpayers and tax officials. Thus, it is important for the tax office to adopt strategies that encourage transparency in tax administration that meets the dimensions of service quality. Dimensions of service quality consists of tangible, reliability, responsiveness, assurance, and empathy (Zeithmal: 2003).

Since there are not many studies about AR's service quality which has been done, the researchers are interested to conduct a research about that topic. The study isconducted because of the limitation of previous study which has been done by Helmy et all (2015). The result of the study could not conclude the difference between taxpayers' perceptions and expectations on AR performance because of validity and reability constraints. One of the constraints was the low number of respondents. So, this study is conducted again by increasing the number of respondents and enhancing the scope by analyzing the perception differences between AR officials and taxpayers on AR performance.

This paper is organized as follows. Section 2 provides a theory development of this study. Section 3 presents conceptual framework and hypotheses formulation of this study. Section 4 discusses research methods utilized including the data analysis employed in this study. Section 5 discussed results and analysis of the study and followed by conclusion in the last section.

II. Theory Development and Hypotheses Formulation
Service quality

Quality is defined as a measure of how well the level of service delivered matches the customers' expectation (Parasuraman, 1985 as cited by Dina, 2009). If the perceived quality equals or exceeds the expectation, the service quality is said to be satisfactory.

Service quality consists of fivedimensions: (a) Tangibles, i.e. parts of the service that is real such as employees, physical facilities, equipment, and communication devices. To realize the implementation of this dimension, tax office needs to show all forms of tax services; (b) Reliability, the ability to provide the services promised by the immediate, accurate and satisfactory. To realize the implementation of this dimension, the tax office needs to provide services in accordance with the promise that they offer; (c) Responsiveness, namely the desire of the staff to help customers and provide services quickly and accurately, and responsive to the desires of consumers. To realize the implementation of this dimension, tax office must be fast and responsive in providing services; (d) Assurance, which is the level of knowledge and hospitality and courtesy that should be owned by employees in addition to their ability to instill confidence in customers. To realize the implementation of this dimension, tax officials should be friendly, considerate, polite, and skilled in providing services. Assurance dimension is the combination of dimensions: (1) Competence,which refers to skills and abilities of employees in providing services; (2) Courtesy,which is the friendliness and attention of

employees in providing services; and (3) Credibility, which is related to the taxpayers' trust the confidentiality of the data they submit. (e) Empathy, the ability of workers to establish interpersonal communication and understand customer needs. To realize the implementation of this dimension, tax officials should be able to give special attention to individual taxpayer. The empathy dimension is an amalgamation of dimensions: (1) Access (ease), include the ease to utilize the services offered by the company; and (2) Communication, which refers to the ability to communicate to convey information to customers.

As mentioned earlier, this study focuses on the service quality provided by Account Representative (AR). Account Representative (Supervision and Consultation) Department is responsible for: (a) Supervising taxpayers' compliance with tax obligations, (b) Providing guidance/appeal and technical consultation to taxpayers, (c) Preparingtaxpayers' profile (d) Conducting performance analysis of taxpayers, (e) Reconciling taxpayers' data in the context of intensification, (f) Developing proposed rectification of tax assessment and evaluating results of appeals.

Differences in perceptions and expectations

Perception is the process of how an individual chooses, organizes, and interprets input information to create a picture of the world that has a meaning (Kotler, 2000). The perception is influenced by both internal and external factors (Thoha, 2003: 154). Internal factors include feelings, attitudes and individual personalities, prejudices, desires or expectations, attention (focus), learning, physical, psychiatric disorders, values and needs are also of interest, and motivation (Thoha, 2003: 154). The external factors include family background, obtained information, and knowledge about the needs, intensity, size, opposition, movement repetition, new things and familiarity of an object.

Expectation is what taxpayers think that should be provided by tax officials as community service (Hill as cited by Adinur, 2006). In another opinion, expectation is a customer confidence before trying or buying a product, which is used as a standard or reference in assessing the performance of the product in question (Zeithaml et al., 1993). Customers' expectations is basically a yardstick in determining the quality of a product.

The relationship between expectation and perception can lead to several possibilities, including: (a) If the perception is smaller than expectation, (P <E), consumers will give negative assessment on the service received. This will create a consumer dissatisfaction. (b) If the perception equals to expectation, (P = E), consumers will adopt a neutral assumption, depend on the service received. This will make consumers quite satisfied with the service. (c) If the perception is greater than expectation, (P> E), consumers will give a positive assessment on the service received. This will make consumers feel very satisfied with the service.

III. Conceptual Framework and Hypotheses

This study has two aims :(1) to examine the differences between taxpayers'perceptions and expectations on AR performance at Padang Primary Tax Office and (2) to examine the perception differences between AR officials and taxpayers. AR performance is measured by how excellent service quality that they deliver to taxpayers. As mentioned earlier, service quality consists of five dimensions, namely, tangible, reliability, responsiveness, assurance, and empathy. Differences between taxpayers' perceptions and expectations occurred because of significant differences between taxpayers' expectations and the reality. Perceptions occurred before taxpayers obtain certain services from tax officials. Whereas, expectations arise after taxpayers received services. This is described in conceptual framework of this study as shown in Figure 1.

Based on the theory development, this study formulated three hypotheses in the form of alternative hypotheses (H_a) as follows.

H_1: There are differences between AR perceptions and taxpayers' perceptions on AR performance.

H_2: There are differences between taxpayers' perceptions and expectations on AR performance.
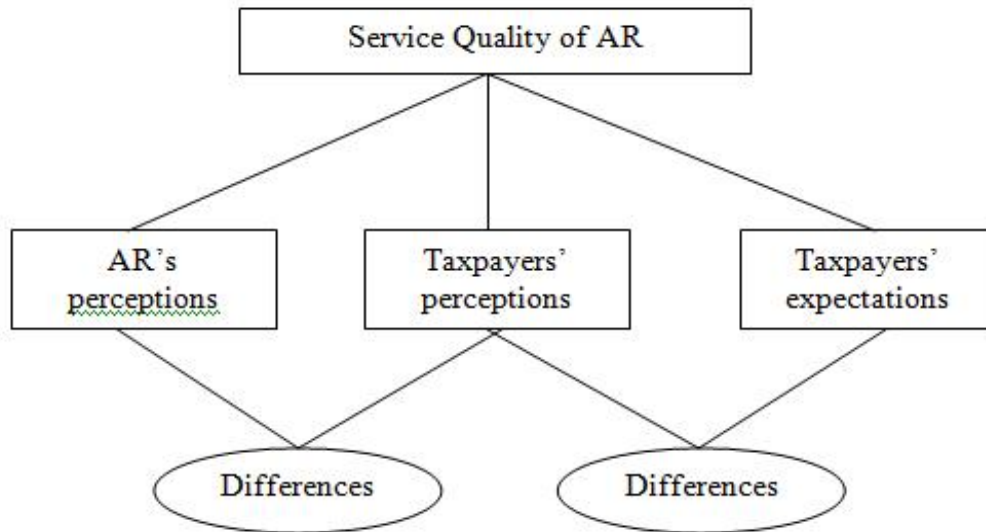

Figure 1. Conceptual Framework

IV. Research Methods
Design and instrument

In order to fulfill the aims of this paper, this study uses the hypothetico-deductive paradigm of quantitative research. Data for this study was collected by using a survey questionnaire administered to individual and corporate taxpayers in Padang, and also to AR officials at Padang Primary Tax Office.

Table 1. Research Instrument

Variable	Indicator	Reference
Service Quality	1. Tangible • Ease of getting form • Ease of completing the form • Requirements to be met by taxpayers • Equipment and supplies • Work Appearance 2. Reliability • Speed of service • Fairness in service 3. Responsiveness • Responsiveness to problems or complaints • Mastery and skilled in tax law 4. Assurance • Good communication skills • Friendly and polite 5. Emphaty • Attention to taxpayers	Parasuraman (1985) as cited by Ikafitri (2009)

The research instrument used for the purpose of this study was developed from the theories that have been proposed in the earlier section. The main part of the instrument comprised questions eliciting participants' perceptions and expectations on service provided by AR. The participants' responses were measured using a 5-point Likert scale (where 1 denotes strongly disagree and 5 denotes strongly agree that the service fulfil the dimensions of quality). Table 2 presents the indicators used in developing the research instrument. This instrument has been used by a number of prior research examining service quality (i.e., Widyawati, 2007). The use of an instrument that has been tested for its readability and validity was consistent with the suggestion that the use of previously tested scenarios enhances the scope, depth, validity, and credibility of the research (Patel, 2006: 98).

Participants

The research population in this study wasall AR officialsand all taxpayers registered at Padang Primary Tax Office. This study was conducted when there still was one primary tax office, while there are two primary tax offices in Padang now. The total number of population is 40 AR officials and 257,943 taxpayers, consisting of 229,125 individuals, 4,429 trust agencies, and 24,389 companies. The sample of taxpayers in the survey questionnaire was calculated by Slovin formula with an error of 5%. The purposive and convenience sampling methodswere used to select the sample for this study. The criteria for the sample is taxpayers who had met with and being served by AR officials for at least two times. This type of information were not available in records; thus this study selected the sample directly at the fieldwork. Participants of this study is taxpayers in Padang since more than 70% taxpayers registered at Padang Primary Tax Office werelocated in Padang. Therefore, the participants chosen for this study were considered representative of the total population of taxpayers. Questionnaires were distributed to 40 AR officials (collected 30 AR officials) and 199 taxpayers (collected all).

Data analysis

For testing the first hypothesis, data were analyzed using independent sample t-test, which means that the variable is derived from the different population (Ghozali, 2012). While for testing the second hypothesis, data were analyzed using paired sample t-test, which means that the variable is derived from the same population (Ghozali, 2012). The test criteria is if t_{count} t_{table}; $-t_{hitung} < -t_{tabel}$atau <0.05, then the results rejected H_o(H_a is supported). If $t_{count} < t_{table}$; $-t_{hitung}$ $-t_{tabel}$ or > 0.05 then the results fail to reject H_o($H_a$is not supported).

Moreover, the data were analyzed using Importance Performance Analysis (IPA). IPA uses a chart that was divided into four quadrants based on measurement results of importance–performance. IPA aims to display information relating to factors that customers' perceived to be greatly affect their loyalty and satisfaction, and factors that customers' perceived need improvement because the present condition has yet to satisfy the customers.IPA is a tool to gain knowledge on service attributes that are doing well and attributes that in need of improvement; thus, require immediate actions. In another words, IPA provides critical information on the prioritization of attributes that need immediate improvement and guidance for strategic development.

V. Results and Discussion

Preliminary analyses of validity and reliability tests were conducted to responses for each department's service quality before further analysis of independent sample t-test, paired sample t-test, and IPA were carried out.

The differences between AR perceptions and taxpayers' perceptions on AR performance

Results of independent sample t-test in Appendix 1 show that there are significant differences between AR perceptions and taxpayers' perceptions on AR performance (service quality) where AR perceptions are higher that taxpayers' perceptions. If we look closely at each dimension, it shows that AR gives higher perceptions for dimensions of assurance, reliability, emphaty; while taxpayers give higher perceptions for dimensions of tangibles and responsiveness.

The results indicate that taxpayers need higher assurance, reliability, and emphaty from AR officials. Taxpayers want AR officials to be more friendly and polite, have good communication skills, and give excellent service and attention. These demands, hopefully, could be fulfilled by current condition when two tasks (consultant and supervisor) are handled by two AR officials. AR officials could focus on their task to serve taxpayers without being disturbing by two conflicting roles like happened before.

The differences between taxpayers' perceptions and expectations on AR performance

Results of paired sample t-test in Appendix 2 show that there are significant differences between taxpayers' perceptions and expectations on AR performance (service quality). If we look closely at each dimension, it shows that the differences appear from assurance, reliability, and responsiveness dimensions.

Moreover, the IPA graph in Appendix 2 shows that all elements (questions) of service quality (excepts number 19,20,21) are in quadrant B that means those elements have been well implemented by AR officials. The other three elements are in quadrant C that means those elements are not necessary to be enhanced. The analyses made of those three elements shows that the questions in questionnare are in negative forms that could mislead the respondents.

The results indicate that although there are significant differences between taxpayers' perceptions and expectations on AR performance (service quality), but IPA graph shows that, in fact, taxpayers have been satisfied of AR officials' performanceswhich suit to their expectations. However, they expect AR officials consistent to give excellent services as indicated in the results of H1 testing.

VI. Conclusion

The study concludes that : (1) there are significant differences between AR perceptions and taxpayers' perceptions on AR performance and (2) there are significant differences between taxpayers' perceptions and expectations on AR performance.

The limitation of this study is the use of negative questions in questionnare which were indicated mislead the respondents. Based on the limitation, it suggests to be careful in using negative questions in questionnare. It also suggests to continue this study by exploring the AR performances between two primary tax office in Padang or by analyzing the effectiveness of separated dual roles of AR.

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Appendix

Independent Samples Test for Testing H1
Assurance Dimension

Group Statistics

	AR	N	Mean	Std. Deviation	Std. Error Mean
Service	WP	199	19,1206	3,06916	,21757
	AR	30	21,3333	2,36837	,43240

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Service	Equal variances assumed	1,761	,186	-3,780	227	,000	-2,21273	,58537	-3,36618	-1,05929
	Equal variances not assumed			-4,571	45,119	,000	-2,21273	,48405	-3,18759	-1,23787

Reliability Dimension

Group Statistics

	AR	N	Mean	Std. Deviation	Std. Error Mean
Service	WP	199	18,9950	2,69211	,19084
	AR	30	21,1333	2,23966	,40890

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Service	Equal variances assumed	1,087	,298	-4,138	227	,000	-2,13836	,51678	-3,15667	-1,12005
	Equal variances not assumed			-4,739	42,712	,000	-2,13836	,45125	-3,04856	-1,22816

Tangibles Dimension

Group Statistics

	AR	N	Mean	Std. Deviation	Std. Error Mean
Service	WP	199	20,0151	3,41636	,24218
	AR	30	19,8000	2,89351	,52828

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Service	Equal variances assumed	2,287	,132	,327	227	,744	,21508	,65691	-1,07935	1,50950
	Equal variances not assumed			,370	42,197	,713	,21508	,58115	-,95756	1,38771

Empathy Dimension

Group Statistics

	AR	N	Mean	Std. Deviation	Std. Error Mean
Service	WP	199	13,9548	2,46449	,17470
	AR	30	15,3667	1,93842	,35391

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Service	Equal variances assumed	2,960	,087	-2,999	227	,003	-1,41189	,47077	-2,33954	-,48425
	Equal variances not assumed			-3,577	44,469	,001	-1,41189	,39468	-2,20708	-,61671

Responsiveness Dimension

Responsiveness Dimension

Group Statistics

	AR	N	Mean	Std. Deviation	Std. Error Mean
Service	WP	199	18,5729	3,14682	,22307
	AR	30	16,0667	1,38796	,25341

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Service	Equal variances assumed	21,944	,000	4,293	227	,000	2,50620	,58375	1,35595	3,65645
	Equal variances not assumed			7,424	83,974	,000	2,50620	,33760	1,83483	3,17756

Service Quality (whole)

Group Statistics

	AR	N	Mean	Std. Deviation	Std. Error Mean
Service	WP	199	90,6583	7,52731	,53360
	AR	30	93,7000	9,18451	1,67685

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Service	Equal variances assumed	1,358	,245	-2,002	227	,047	-3,04171	1,51958	-6,03599	-,04742
	Equal variances not assumed			-1,729	35,118	,093	-3,04171	1,75971	-6,61367	,53026

Appendix 2. Paired Samples Test for Testing H2

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	PERSEPSI_ASSURANCE	3,8241	199	,61383	,04351
	HARAPAN_ASSURANCE	4,2121	199	,60791	,04309
Pair 2	PERSEPSI_RELIABILITY	3,7990	199	,53842	,03817
	HARAPAN_RELIABILITY	4,0905	199	,65371	,04634
Pair 3	PERSEPSI_TANGIBLES	4,0030	199	,68327	,04844
	HARAPAN_TANGIBLES	4,0523	199	,68967	,04889
Pair 4	PERSEPSI_EMPHATY	3,4887	199	,61612	,04368
	HARAPAN_EMPHATY	3,5289	199	,68634	,04865
Pair 5	PERSEPSI_RESPONSIVENESS	3,7146	199	,62936	,04461
	HARAPAN_RESPONSIVENESS	3,4955	199	,62888	,04458

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	PERSEPSI_ASSURANCE & HARAPAN_ASSURANCE	199	,562	,000
Pair 2	PERSEPSI_RELIABILITY & HARAPAN_RELIABILITY	199	,457	,000
Pair 3	PERSEPSI_TANGIBLES & HARAPAN_TANGIBLES	199	,740	,000
Pair 4	PERSEPSI_EMPHATY & HARAPAN_EMPHATY	199	,532	,000
Pair 5	PERSEPSI_RESPONSIVENESS & HARAPAN_RESPONSIVENESS	199	,506	,000

Paired Samples Test

		Mean	Std. Deviation	Std. Error Mean	95% CI Lower	95% CI Upper	t	df	Sig. (2-tailed)
Pair 1	PERSEPSI_ASSURANCE - HARAPAN_ASSURANCE	-,38794	,57160	,04052	-,46784	-,30803	-9,574	198	,000
Pair 2	PERSEPSI_RELIABILITY - HARAPAN_RELIABILITY	-,29146	,62335	,04419	-,37860	-,20432	-6,596	198	,000
Pair 3	PERSEPSI_TANGIBLES - HARAPAN_TANGIBLES	-,04925	,49542	,03512	-,11850	,02001	-1,402	198	,162
Pair 4	PERSEPSI_EMPHATY - HARAPAN_EMPHATY	-,04020	,63337	,04490	-,12874	,04834	-,895	198	,372
Pair 5	PERSEPSI_RESPONSIVENESS - HARAPAN_RESPONSIVENESS	,21910	,62558	,04435	,13164	,30655	4,941	198	,000

For whole

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Persepsi	3,7783	199	,31362	,02223
	Harapan	3,8909	199	,38637	,02739

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Persepsi & Harapan	199	,457	,000

IPA graphic