IMPROVEMENT OF PERFORMANCE OF REPRESENTATIVE ACCOUNT THROUGH IMPROVEMENT OF PROFESSIONALISM AND IMPLEMENTATION OF ADMINISTRATIVE SYSTEM OF MODERN TAXATION
(Survey On Individual Taxpayer In KPP Pratama Bojonegara)

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ABSTRACT

Increased professionalism has not been maximally supportive of quality and reliability. So that Professionalism Improvement is not good. And the impact on Improving Performance Account Representative is not good / max. In this study Professionalism Improvement that occurs in individual taxpayers in the Tax Office Pratama Bojonegara is in the criteria quite well, but it indicates there is still a lack or weakness in the improvement of professionalism.

This study aims to examine the effect of increasing porfesionalisme and modern tax administration system to account representative.Data performance is obtained from the taxpayer questionnaire Tax Service Office Pratama Bojonegara.

The method used in this study is descriptive and verifikatif with. Data source in this study is primary data with data collection techniques conducted by survey method using questionnaire. Methods of analysis used in this study is Structural Equation Modeling (SEM) through Partial Least Square (PLS) using SmartPLS 2.0 software.

The results of this research hypothesis shows that the Improvement of Professionalism has an influence on Performance Account Representative.Sistem Improvement Modern Tax Administration Affects Account Performance Representative.

Keywords: Professionalism Improvement, Modern Tax Administration System, Performance Account epresentative*.*

I. INTRODUCTION

1.1 Background

The phenomenon that occurred in KPP Bojonegara, from the interview to the Taxpayer explained that the performance of Account Representative has not been fully effective seen from the quality of Account Representative work in performing its duties is less maximal service provided by Account Representative (Ferdi: 2017). Account Representative responsibilities in terms of guidance or consultation are still stagnant due to time, for example a layman who does not know at all about taxes will be more time consuming consequently other taxpayers who want to consult on taxation must wait officers Account Representative complete guidance or consultation to the taxpayer which is being given an explanation of its tax obligations.

According to Setiawan as Account Representative in Bojonegara, the problem faced by Account Representative (AR) is about the service given by Account Representative Officer, because there are too many taxpayers to be handled by Account Representative, there are 14.000-40.000 taxpayers handled today Setiawan: 2017).

According to John Hutagaol, every single Account Representative must handle 3 (three) to 5 (five) large taxpayers and simultaneously oversee the taxpayer's compliance in fulfilling his obligations in taxation (John Hutagol: 2007).

While the phenomenon that occurs in KPP Pratama Bojonegara, according to many taxpayers who complained about the administrative system of modern taxation sometimes there are disturbances that complicate the taxpayer, misbehavior

payments through banks that limited his hours. So taxpayers directly come to kpp to consult AR (Account Representative), but sometimes Account Representative quantity is not matched with the number of taxpayers who come, this causes Account Representative performance is less than optimal.

The problem faced Account Representative is the profile of taxpayers who have not been up-date because one person Account Representative must serve the number of taxpayers who are too many, while the profile of the taxpayer is obligatory and must Account Representative know and the profile of the taxpayer as the initial means in order to support the functional examiner (Dani Meisa Handani, 2017).

1.2 Identification of Research Problems

From the background that the author has described in the previous section, the author identifies the problem as follows:

1) Performance of Account Representative employees has not been fully effective, seen from the tasks Account Representative that has not been done properly.

2) Problems that occur in the Tax Office Pratama Bojonegara, still lack of employee performance so that taxpayers are still not satisfied with the service.

3) Still weak tax administration system because there are still many taxpayers who do not understand the tax system in Indonesia, and also obstacles in regulation, administration and coordination.

1.3 Problem Research Formulation

Based on the problems that have been identified, the authors make the formulation of the problem as follows:

1) How big the influence of Account Representattive professionalism to Account Representative performance.

2) How much influence the modern tax administration system on Account Representative performance.

1.4 Purpose and Purpose of Penelitin

1.4.1 Research Purposes

The purpose of research conducted by the author is to gain more knowledge about the performance of Account Representative employees with professionalism and modern tax administration system in Indonesia.

1.4.2 Research Objectives

In order for this research to proceed smoothly and purposefully, the authors determine the purpose of this study. The purpose of this research are:

1) To know and analyze how the influence of Account Representative professionalism on employee performance Account Representative.
2) To know and analyze how the influence of modern tax administration system on employee performance Account Representative.

1.5 Purpose of Research

1.5.1 Practical Usefulness

Practical usefulness in this research is as follows:

1. For Researchers

Researchers expect the results of the research can be useful and to increase knowledge and also get a direct picture of Account Representative performance improvement through professionalism improvement and implementation of modern tax administration system.

2. For the Tax Office

Can be a useful input material on Improving Account Representative performance through professionalism improvement and implementation of modern tax administration system.

3. For Other Researchers

Can be used as additional materials and thoughts in further research in the same field, namely Improvement kinrja Account Representativ emelalui increased proesionalisme and implementation of modern tax administration system.

1.5.2 Academic Uses

Can Increase the researcher's knowledge about deeper taxation, especially on Improving Account Representative performance through improvement of proesionalism and implementation of modern tax administration system, and one of the requirement to take the trial of study program level S1 Accounting Study Program Faculty of Economics University Computer Indonesia.Penelitian also expected to give reference at the Office of Tax Service Pratama Bandung on Improving Account Representative performance through increased proesionalisme and implementation of modern tax administration system. Research results conducted by

researchers is expected to be useful as a reference research in the framework of subsequent research relating to the problems of taxation that occurred in Indonesia.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING, AND HYPOTHESES

2.1 Literature Review

2.1.1 Performance Account Representative

2.1.1.1 Understanding Account Representative Performance

According to Anwar Prabu Mangkunegara (2009: 67) performance is the result of work in quality and quantity achieved by an employee in performing their duties in accordance with the responsibilities given to him.

From the above definition can be concluded that Employee Performance is the performance record of work in quality and quantity and the real behavior that is displayed every person as work performance generated by the employee in order to execute the task in accordance with the responsibilities given to him.

While Diana Sari (2014: 20) defines Account Representative as follows:

"Account Representative is an employee of the Directorate General of Taxes granted special authority to provide services and supervise taxpayers directly, with the Account Representative is expected to create a relationship based on the trust between KPP and taxpayers.

So from the above understandings can be concluded that Account Representative performance is a result achieved by the employee Account Representative both in quality and quantity given the trust and responsibility in doing its duty to provide supervision and service.

2.1.1.2 Performance Indicators Account Representative

Performance indicators Account Representatived in this study using the rationale of Anwar King Mangkunegara (2009: 75), argued that the performance indicators Account Representative is as follows:

a) The quantity of labor is how long an employee works in one day. Quantity of work can be seen from the speed of each employee's work each.
b) Implementation of the task is how far the employee is able to do the job accurately or no errors.
c) Responsibility for work is the awareness of the obligations of employees to carry out the work given the company.

2.1.2 Professionalism

2.1.2.1 Understanding Professionalism

The definition of professionalism according to Siagian (2009: 163) is reliability in the execution of tasks so that it is accomplished with high quality, timely, meticulous, and with procedures that are easily understood and followed by clients.

2.1.1.2 Professionalism Indicators

The indicators used in professionalism in this study using the rationale of Siagian (2009: 163) are as follows:

a) Ability is the ability or potential to master a skill that is innate or is the result of practice or practice and is used to accomplish something that is manifested through its actions.
b) Quality is a dinmic condition that relates to products, services, people, processes, environments that meet or exceed expectations.
c) Facilities and infrastructure is a set of tools used in a process of activity both the tool is the main auxiliary equipment and peraltan, both of which serve to achieve the objectives to be achieved.
d) Information technology a set of tools that help you work with information and perform tasks related to information processing.
e) Reliability is the consistency of a set of measurements or a set of measuring instruments. It is a bias of measurements from the same measuring instrument (test with retest) will give the same result.

2.1.2 Modern Tax Administration System

2.1.2.1 Definition of Modern Tax Administration System

According to Siti Kurnia (2010: 109), the modernization of taxation system within the DGT aims to apply Good Governance and excellent service to the community. Good governance, is the application of transparent and accountable tax

administration system, by utilizing reliable and current information technology system. The strategy pursued is the provision of excellent services as well as intensive supervisors to the taxpayers.In addition, to achieve high levels of tax compliance, improve the trust of tax administration and achieve high levels of employee tax productivity.

2.1.3.2 Modern Tax Administration System Indicators

The indicators used in the Taxation System, according to Siti Kurnia Rahayu (2017: 96) are as follows:

a) Synchronized harmoniously between the stages of procedures, sub-systems, communication information technology, and human resources.
b) Development of information communication technology at the taxation agency to balance the existence of information communication technology that has been owned first both the Directorate General of Taxation and Taxpayer to answer the challenge of globalization.
c) Efficient in achieving tax revenue target.
d) Effective in resolving taxation issues.
e) Can adapt to dynamic environmental changes.
f) There is a development of human resources whether it increases the quantity and quality of tax officials.
g) Able to raise awareness of Taxpayers to abide by their tax obligations.
h) DGT organizational structure that is more supportive of the implementation of tax administration system.

2.2 Framework for Thinking

2.2.1 Effect of Professionalism on Account Representative Performance

According Achmad Gani (2008: 227) in his research said that professionalism has the most dominant influence on performance. If the tax office employee shows a professional attitude in serving the community, then it has performed well.

2.2.2 Effect of Modern Tax Administration System on Account Representative Performance

According to Siti Kurnia Rahayu (2010: 97) Taxation system in Indonesia has been progressing with the reformation of taxation, tax administration reformation is a refinement or improvement of administrative performance, both individually, group, and institutional to be more efficient, economical, and faster.

2.3 Research Hypothesis

According to Silalahi (2012: 160), the hypothesis is a tentative statement or answer to the problem and then the hypothesis can be verified only after the hypothesis is tested empirically.

Based on the above statement, it can be concluded that the research hypothesis can be interpreted as a temporary answer to the problem of research, until proven through the data collected and must be tested empirically. Based on the above framework, the writer tries to formulate hypothesis which is tentative conclusion from research as follows:

H1: Professionalism has an effect on Account Representative Performance.

H2: Modern tax administration system has an effect on Account Representative Performance.

III. RESEARCH METHODS

3.1 Research Methods

The method used in this research is descriptive research method and verifikatif, used to test how much influence the quality of tax service and tax knowledge on taxpayer motivation to fulfill tax obligations

3.2 Operationalization of Variables

To test the proposed hypothesis, the variables to be studied need to be limited as follows:

1) Variable Independent / Independent Variable
   In this study the free variable (X) is divided into two namely:
   X1: Professionalism
   X2: Modern tax administration system
2) Variable Bound / Dependent Variable
   In this study the dependent variable (Y) is Performance Account Representative.

3.3 Data Sources And Data Collection Techniques

3.3.1 Data Source

Source of data used in this research are:

1) Primary Data

2) Secondary Data

3.3.2 Data Collection Techniques

Data collection methods used in this study in two ways, namely Field Research (Field Research) and Library Studies (Library Reseach). Primary data collection is done by:

1) Questionnaire
2) Interview
3) Library Studies

3.4 Population, Sample, Place and Time of Study

3.4.1 Population

Population is an object or subject that is in a region and meet certain requirements relating to problems in research. So this population is a taxpayer in the Tax Service Pratama Bojonegara.

3.4.2 Sample

Samples to be taken in this research are as follows:

$$n = \frac{65.871}{1 + (65.871 \,.\, 0{,}1^2)} = 99{,}84 = 100$$

Based on what has been described above, the sample in this study is an individual taxpayer who has been registered in KPP Pratama Bojonegara Bandung, as many as 100 taxpayers.Then taken a confidence level of 10% Karen a result of the amount already represents the taxpayer in KPP Bojonegara Bandung, the data was taken at random / random (due to time constraints).

3.4.3 Place And Time Research

To obtain data and information relating to the problems studied, the authors conduct research at the Tax Office Pratama Bojonagara located on Jl. Engineer Sutami No.1, Sarijadi, Sukasari, Bandung City, West Java 40152

The time of the study began in October to January 2018.

3.5 Data Testing Method

This study collected primary data using questionnaires.

Data obtained from the respondents need to be tested validity. To test the seriousness of respondents' answers required two kinds of testing that is test of validity and test of reliability.

3.6 Data Analysis Method

The author analyzed the data by using descriptive and verification methods.

3.6.1 Analysis of Descriptive Data

Descriptive research is used to describe how professionalism and modern tax administration system to Account Representative performance. To answer deskrispi of each variable of this research, used the following assessment criteria:

Actual Score is the answer of all respondents on the questionnaire that has been submitted. Ideal score is the highest score or weight or all respondents are assumed to choose the answer with the highest score.

3.6.2 Analysis of Verifikatif Data

Verifikatif analysis is done to test the hypothesis by using statistical test tool that is Structural Equation Model (SEM) with Partial Least Square (PLS) approach using Smart PLS software.

SEM (Structural Equation Modeling) is a statistical technique capable of analyzing patterns of relationship between latent constructs and their indicators, latent constructs with each other, and measurement error directly. SEM allows the analysis between some dependent and independent variables directly (Hair et al, 2006).

3.7 Hypothesis Testing

1) Partial Testing (Test Statistic t)
   Hypothesis:
   H0: β = 0: professionalism has no significant effect on Account Representative performance.
   H1: β ≠ 0: professionalism significantly influence the performance of Account Representative.
   H0: β = 0: Modern tax administration system has no significant effect on Account Representative performance.
   H1: β ≠ 0: The modern tax administration system has significant effect on the performance of the Account Representative.
   Testing Criteria:
   If t arithmetic ≥ t table, then H0 is rejected, it means Ha accepted.
   If t arithmetic ≤ t table, then H0 accepted, Ha means rejected.

2) Simultaneous Testing
   Hypothesis:

H0; γ & β = 0, simultaneously professionalism and modern tax administration system.
does not affect the performance of Account Representative employees.
H0; γ & β ≠ 0, simultaneously professionalism and modern tax administration system.
affect the performance of Account Representative.

Acceptance or rejection of the hypothesis is done by the following criteria:

1) If the value is significant> 0.05 then the null hypothesis is accepted (the regression coefficient is not significant). This means that the partial independent variable does not have a positive influence on the dependent variable.
2) If the value is significant <0.05 then the null hypothesis is rejected (significant regression coefficient). This means that partially independent variables have a positive influence on the dependent variable.

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Results

4.1.1 Results of Descriptive Analysis

4.1.1.1 Descriptive Professionalism

The result of the calculation of the percentage of total score of Professional Improvement variables of 1175 (67.14%) is between 52.01% -68.00% intervals. Thus it can be concluded that the variables of Professionalism Improvement are in good enough category, it shows that there is still a weakness in Professionalism Improvement.

4.1.1.2 Descriptive Modern Tax Administration System

The calculation result of percentage of total score from variable of Implementation of Modern Tax Administration System 1926 (68,79%) is between interval 68,01% - 84,00%. Thus it can be concluded that the variable Implementation of Modern Tax Administration System is in good category, but there are still weaknesses in the Implementation of Modern Tax Administration System.

4.1.1.3 Descriptive Performance Account Representative

The result of calculating the percentage of total score of the Performance Account Representative increase variable of 688 (65.52%) is between the interval 52.01% -68.00%. Thus it can be concluded that the variable Performance Account Representative improvement in the category is good enough, it shows that there is still a weakness in Performance Account Representative Improvement.

4.1.2 Results of Verifikatif Analysis

1).Testing Measurement Model (Outer Model)

A) Test Validity

a Covergent Validity

Outer loading value for each indicator of Professionalism Warning, Implementation of Modern Tax Administration System and Performance Account Enhancement Representative has a value of ≥ 0.6 which means that all indicators are stated to have good validity in explaining latent variables.

b *Discriminat Validity*

Crossload correlation values almost all latent constructs for corresponding indicators are higher than other constructs, so it can be concluded that the indicators used to measure latent variables are eligible.

B) Test Reliability

The value of Composite Reliability (CR) of each latent variable exceeds 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the model is stated to have high reliability.

C) Fit Evaluation *Test Of Combination Model* (All models)

The value of Goodness of Fit (GoF) obtained from the multiplication of the value of communality and R-squaresebesar 0.640. GoF value of 0800 according to Uce Indahyanti, 2013 classified as strong or high, so it can be concluded that the fitness test model goodness of fit model is already high.

2). Structural Model Testing (Inner Model)

The coefficient value of the structural path X1 to Y is 0.478 and the structural path coefficient X2 to Y is 0.482.

Magnitude The effect of eachvariable is as follows:

1. Professionalism Improvement contributes 43.1% influence to Account Representative Performance Improvement.
2. Implementation of Modern Tax Administration System contributes an influence of 43.5% towards Performance Account Representative Improvement.
3. In the table above, seen the value of R Square obtained is equal to 0.867 or 86.7%. The result shows that Professionalism (X1) and Implementation of Modern Tax Administration System (X2) together give 86,7% influence to Account Representative Performance Improvement (Y), while as much as (1-R Square) 13,3% the remainder is a major contribution to the influence given by other factors not investigated (□) such as task complexity, gender, ethics, skepticism, obedience pressure, competence.

1) Hypothesis Testing

To see whether the effects exerted by these two exogenous latent variables are significant or not, hypothesis testing is as follows:

a) The Linkage of Professionalism Improvement (X1) on Account Performance Account Representative (Y) (Hypothesis 1)

Table 4.1
Test t Professionalism Improvement (X1) on Account Performance Account Representative (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X_1 -> Y	0,478	7,014	1,994	Ho ditolak	Signifikan

Source: Data is processed using Software PLS

b) Linkage of Implementation of Modern Tax Administration System (X2) on Account Performance Account Representative (Y) (Hypothesis 2)

Table 4.2
Test t Implementation of Modern Tax Administration System (X1) against Account Performance Account Representative (Y)

Latent Variable	Koefisien Jalur	$t_{statistik}$	t_{kritis}	Keterangan	Kesimpulan
X_2 -> Y	0,482	7,120	1,994	Ho ditolak	Signifikan

Source: Data is processed using Software PLS

4.2 Discussion

4.2.1 Performance Account Representative Improvement Through Professionalism Improvement.

The phenomenon that occurred in KPP Bojonegara, from the interview to the Taxpayer explained that the performance of Account Representative has not been fully effective seen from the quality of Account Representative work in performing its duties is less maximal service provided by Account Representative (Ferdi: 2017). From the results of the study showed that Performance Account Representative Improvement significantly influenced Professionalism Improvement. The amount of influence Professionalism Improvement on Account Representative Performance Improvement that is equal to 43.1% and the rest of 56.9% is a contribution of other variables not examined in this study.

The results of this study in accordance with the theory According Achmad Gani (2008: 227) in his research said that professionalism has the most dominant influence on performance. If the tax office employee shows a professional attitude in serving the community, then it has shown good performance.

And in accordance with previous research Wirawan (2008) which states that employees who have high professionalism is expected to contribute significantly to the achievement of organizational goals. Specifically the increase in professionalism is expected to have an impact for increased performance and satisfaction for employees.

4.2.2 Improvement of Account Representative performance through Improvement of Modern Tax Administration System

The phenomenon that occurred in KPP Pratama Bojonegara, according to many taxpayers who complained about the administrative system of modern taxation sometimes there are disturbances that complicate the taxpayer, misbehavior payment through the bank which limited his hours. So that taxpayers come directly to kpp to consult AR (Account Representative), but sometimes Account Representative quantity is not matched with the number of taxpayers who come, this causes Account Representative performance is less than optimal.

This is in accordance with what the researchers found in the field that is through the indicators of Human Resource Development with a percentage of 66.29% can be interpreted in good enough category, but there is a gap of 33.78%. Which means there are still weaknesses or deficiencies in Human Resource Development.

The result of this research is supported by Siti Kurnia Rahayu's theory (2010: 96) Taxation system in Indonesia has been progressing with the reformation of taxation, tax administration reform is the improvement or improvement of administrative performance, individual, group, and institute to be more efficient, and fast.

The above theory is in accordance with research as conducted by Nur Laili Fitria and Sugeng Praptoyo (2016) in the results of his research states that the tax system measured by organizational structure, organizational procedures, organizational strategy and organizational culture have a significant effect on employee performance.

V. Conclusions and Suggestions

5.1 Conclusions

Professionalism Improvement has a significant effect on Performance Account Representative Improvement on individual taxpayer in Tax Office Primary Bojonegara. With the category of correlation is very strong and positive, which means the better Professionalism Improvement it will be better also Performance Account Representative Improvement. But there are some that cause the increase in professionalism has not been maximal that is less supportive of quality and reliability. So that Professionalism Improvement is not good. And the impact on Improving Performance Account Representative is not good / max. In this study Professionalism Improvement that occurs in individual taxpayers in the Tax Office Pratama Bojonegara is in the criteria quite well, but it indicates there is still a lack or weakness in the improvement of professionalism.

Implementation of Modern Tax Administration System significantly influence the Performance Account Representative Improvement on the individual taxpayer in the Tax Office Pratama Bojonegara. With the category of correlation is very strong or strong and positive, which means the higher Implementation of Modern Tax Administration System will be the higher the quality of Account Performance Representative Performance improvement. But there is a cause of the Implementation of Modern Tax Administration System has not been maximal that is less support the development of human resources and awareness of Taxpayers. So the assessment of the Implementation of Modern Tax Administration System is less good. And the impact on Improving Performance Account Representative is not good / max. In this research, the Implementation of Modern Tax Administration System that happened to individual taxpayer in Bojonegara Pratama Tax Service Office is in good criterion, but still has big enough gap, it indicates there is still lack or weakness in Implementation of Modern Tax Administration System.

5.2 Suggestions

5.2.1 Practical Tips

1. For Tax Office Pratama Bojonegara

It is expected that the Tax Office Pratama Bojonegara need to add employees to serve the number of taxpayers large enough. While other things that need to be improved is the need to improve technology in tax administration, so that the work of tax officials more effective and efficient. It is expected to improve the performance of account representative.

2. For Account Representative

It is expected that account representative adds reliability and quality by frequently following courses or training that are held by relevant parties. It is also expected that the account representative can follow the development of information technology related to the modern tax administration, in order to implement it in the world of work. It is

hoped that this could have an impact on the increase of the account representative.

5.2.2 Academic Suggestions

1. For the Development of Accounting Science the result of this research is expected to increase the knowledge and understanding knowledge related to Performance Account Representative Improvement Through Professionalism Improvement and Implementation of Modern Tax Administration System, as well as input and additional reference of accounting science for readers.
2. For Other Researchers

For the next researcher, because there are still many other factors that influence outside the research model, it is expected to research by using other variables outside this variable, and can add other independent variables, it is suggested to use different population and sample in order to get the conclusion which supports generally accepted theories and concepts.

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