Key Factors for Account Representative Performance in Achieving Tax Revenue Targets

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Abstract. Account Representatives play a crucial role in ensuring tax revenue for Tax Offices, Regional Offices, and the Directorate General of Taxes, acting as supervisors to help taxpayers comply with their tax obligations. Given the significance of meeting tax revenue targets and the Account Representatives' pivotal role, it is essential to identify the factors that contribute to their performance or success in achieving these goals in Indonesia. To explore these factors, qualitative research was conducted using a case study approach, including in-depth interviews with both internal and external stakeholders of the Directorate General of Taxes. The research identified several key factors that determine the success of Account Representatives in meeting their tax revenue targets, such as work motivation, understanding of regulations, communication skills, data availability and accuracy, support from superiors and the organization, access to IT tools and applications, profiling abilities, taxpayer mapping and business processes, clarity and completeness of tax regulations, placement and transfer practices, and taxpayer awareness.

Keywords: Account Representative, Performance, Revenue Target

1 Introduction

Tax revenue constitutes the largest portion of state revenue within Indonesia's State Budget, serving as a key funding source for government operations and development initiatives. As government expenditures rise each year, the tax revenue targets—primarily derived from the tax sector—also increase annually in the State Budget. Between 2004 and 2019, the tax revenue target surged by IDR 1,338.96 trillion (the 2020-2022 figures are excluded due to the Covid-19 pandemic). Additionally, the proportion of tax revenue realized relative to total state revenue has consistently risen; for instance, in 2001, tax revenue amounted to IDR 158.58 trillion, representing 52.75% of total state revenue, whereas by 2019, it reached IDR 1,332.66 trillion, accounting for 68.16%. The realization of tax revenue has generally shown a steady increase, with a total rise of IDR 1,094.01 trillion from 2004 to 2019, reflecting an average annual growth rate of 12.81%. However, this growth has not directly aligned with the tax revenue targets set in the State Budget, which were only met in 2004 and 2008 (with 2021 and 2022 excluded due to the pandemic).

The tax revenue targets assigned to the Directorate General of Taxes (DGT) are distributed among the 34 Regional Offices of DGT, as specified in the Director

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General of Taxes' decree. Each Regional Office is then responsible for allocating these targets to the Tax Offices within their jurisdiction. The final step involves distributing the tax revenue targets among the Tax Offices according to tax type, month, and specific Account Representatives. Account Representatives play a crucial role for each Tax Office, Regional Office, and the DGT in achieving revenue goals, serving as supervisors to ensure taxpayer compliance. They are key players in maximizing state revenue in the taxation sector by providing guidance, consultation, analysis, and oversight to taxpayers.

The Regional Office of the DGT for South, West, and Southeast Sulawesi (Kanwil DJP Sulselbartra) oversees 15 Tax Offices, including one Medium Tax Office and 14 Small Tax Offices, across three provinces: South Sulawesi, West Sulawesi, and Southeast Sulawesi. This positions Kanwil DJP Sulselbartra as a significant Regional Office with numerous Tax Offices and an extensive service area. Additionally, it employs a total of 441 Account Representatives, accounting for 4.01% of the 10,996 Account Representatives distributed across the 34 DGT Regional Offices.

Given the recent failure to meet tax revenue targets and the crucial role of Account Representatives in reaching these goals, it is essential to identify the factors that contribute to their success. Additionally, understanding how these factors influence the performance of Account Representatives is important, particularly through case studies from the Tax Office in the Kanwil DJP Sulselbartra region.

2 Literature review

The term "Account Representative" is borrowed from product marketing, where these representatives are responsible for fostering strong relationships between a company and its customers to ensure smooth business operations. From a company's perspective, customers are seen as partners whose satisfaction must be prioritized. Hence, the role of Account Representatives is vital; they aim to provide a personal touch that enhances customer satisfaction and loyalty (Putera, 2016).

According to Pandiangan (2007), the concept of "modernization" has been a prominent topic within the Directorate General of Taxes (DGT) since the early 2000s. In response, the DGT created the DGT Policy Blueprint for 2001 to 2010, which served as a framework for setting targets, developing strategies, and implementing various programs and activities. One of the key initiatives from this Blueprint was the "Knowing Your Taxpayer" concept, which included the introduction of the Account Representative role.

As defined in Regulation of the Minister of Finance of the Republic of Indonesia (PMK) Number 45/PMK.01/2021, Account Representatives are designated positions at Tax Offices, with specific levels outlined in relevant laws. Pandiangan (2007) further explains that Account Representatives are tax officials responsible for overseeing taxpayer compliance, ensuring the fulfillment of taxpayer rights, and providing assistance to taxpayers seeking information or guidance regarding their rights and tax obligations.

To be eligible for appointment as an Account Representative, employees must meet specific criteria outlined in Article 6 of PMK 45/PMK.01/2021. These requirements include being a Civil Servant, having a minimum of two years of work experience, holding at least a Diploma III degree, and possessing at least the rank/classification of Regulator (II/c) at the time of application.

Pandiangan (2007) notes that Account Representatives serve as intermediaries between taxpayers and the Tax Office. In this role, they provide essential tax services to taxpayers, necessitating a high level of professionalism. Account Representatives should possess three core attributes: (a) Knowledge—they must have a comprehensive understanding of tax regulations, various types of taxes, and up-to-date information technology; (b) Skills—they need to oversee taxpayer compliance, understand the unique characteristics of different industries and businesses, analyze potential taxation data from various sources, deliver exceptional service, and communicate effectively with taxpayers; and (c) Attitude—they should be proactive, innovative, creative, communicative, and responsive.

According to Article 2 of PMK 45/PMK.01/2021, Account Representatives have several responsibilities, including: (a) analyzing, elaborating, and managing to ensure taxpayer compliance with tax laws through planning, implementing, and following up on intensification and extensification based on data collection and mapping of tax subjects and objects; (b) controlling territory, observing tax potential, and managing information; (c) searching for, collecting, processing, researching, analyzing, updating, and following up on tax data; (d) supervising compliance with taxpayer obligations; (e) formulating appeal concepts and providing counseling to taxpayers; (f) monitoring and following up on data and information, including notification letter data, third-party data, and tax amnesty data; and (g) managing the administrative aspects of determining and drafting legal and tax control products. Account Representatives report to their direct supervisors, who oversee different divisions of taxpayers or work areas as designated by the Head of the Tax Office.

The Big Indonesian Dictionary (2016) defines performance as (1) the outcomes achieved, (2) the demonstration of achievements, and (3) the ability to work (in relation to equipment). According to the Decree of the Minister of Finance Number 467/KMK.01/2014, amended by Decree Number 556/KMK.01/2015, performance refers to the results of an organization and its employees fulfilling their duties and functions over a specific period. Ilyas (2002) describes performance as the quality and quantity of work exhibited by personnel within an organization.

Performance can pertain to individual contributions or to the collective output of a team. It encompasses not just the actions of those in specific roles but also the broader range of personnel within the organization. Mangkunegara (2004) notes that performance, derived from the terms job performance or actual performance, represents the quality and quantity of work an employee achieves in fulfilling their assigned responsibilities. Performance serves as a concept aimed at enhancing achievement in the execution of programs or policies that align with the goals, objectives, vision, and mission of an organization (Nirwana & Haliah, 2018). Thus, performance can be defined as the work output of an employee, both in terms of quantity and quality, while fulfilling their duties and responsibilities. The quality of an individual's performance is shaped by both internal and external factors.

Work behavior and performance are influenced by three main groups of factors: individual factors, organizational factors, and psychological factors. Individual factors include abilities, skills, background, and demographics (Ilyas, 2002). Organizational factors encompass resources, leadership, rewards, structure, and job design.

Psychological factors involve perception, attitude, personality, learning, and motivation. Many psychological factors are shaped by familial influences, social status, prior work experience, and demographic variables (Ilyas, 2002). Complex psychological factors like perception, attitude, personality, and learning can be challenging to measure and define, as individuals join work organizations with varying ages, ethnicities, cultural backgrounds, and skills. Various factors affecting employee performance include personal characteristics (such as age, gender, experience, orientation, and communication style), motivation, income and salary, family dynamics, organizational structure, supervision, and career development. He also highlights the importance of control and supervision within organizational factors.

Performance is influenced by both intrinsic and extrinsic elements. Intrinsic factors comprise education level, knowledge, skills, motivation and attitudes towards work, and work experience (Wibowo, 2016). Extrinsic factors include the family environment, socio-cultural context, economic conditions, learning environment, and the workplace, including its culture and technology (Rufino, 2012). Identify personal factors affecting performance, such as skill level, competencies, individual motivation and commitment, as well as leadership factors that involve the quality of guidance and support from managers and team leaders (Wibowo, 2016). Team factors focus on the quality of support from colleagues, while system factors relate to the work systems and resources provided by the organization. Additionally, contextual or situational factors include the levels of pressure and changes in the internal and external environment. Hersey, Blanchard, and Johnson in Wibowo (2016) outline seven performance-influencing factors: Ability (knowledge and skills), Clarity (role perception), Help (organizational support), Incentive (motivation), Evaluation (coaching and feedback), Validity (sound personnel practices), and Environment (fit with the surroundings).

3 Research Methods

This research employs a qualitative method using a case study approach. The qualitative approach is chosen to gain an in-depth understanding of the opinions and feelings of various stakeholders, including the Head of the Regional Office, the Head of the Tax Office, Section Heads, Account Representatives, and external parties related to the Directorate General of Taxes (DGT). This method allows for a deeper exploration of the critical success factors for Account Representatives in meeting tax revenue targets, enabling the identification of how these factors influence their performance.

The primary data sources for this research consist of employees from the Kanwil DJP Sulselbartra associated with Account Representatives, as well as individuals from the DGT Head Office and external stakeholders familiar with the role of Account Representatives. Secondary data sources include regulations, research references, relevant documents, tax revenue reports, and other related reports produced or received by the Kanwil DJP Sulselbartra.

The study involved 29 informants, comprising 24 internal DGT representatives and 5 external ones. The internal DGT informants were divided into three groups: (1) Tax

Office employees, including the Head of Office, Head of the Supervision Section, and Account Representatives from the Kanwil DJP Sulselbartra; (2) Regional Office employees; and (3) employees from the DGT Head Office. The external informants included 3 academics and 2 tax observers.

Data collection techniques in this study included (1) preliminary questionnaires, (2) documentation, (3) interviews, and (4) triangulation (both techniques and sources). The questionnaires were designed to provide an overview of the critical success factors for Account Representatives in achieving tax revenue targets, facilitating interviews without the need for statistical data processing. These preliminary questionnaires were distributed to Account Representatives within the Kanwil DJP Sulselbartra. The study employed semi-structured, in-depth interviews to openly explore issues, allowing informants to share their opinions and insights on the factors that contribute to the success of Account Representatives in meeting tax revenue targets.

Data analysis in qualitative research begins with organizing and preparing the data for analysis. This involves reducing the data into themes through coding and summarizing the codes, presenting the data in charts, tables, or discussions, and ultimately drawing conclusions.

4 Results and Discussion

Account Representatives play a crucial role as the primary representatives of each Tax Office and the Directorate General of Taxes (DGT) as a whole. They are tasked with achieving the highest revenue targets and directly supervising taxpayers while identifying their potential. Given the significance of their role within the Tax Office, Regional Office, and DGT, it is essential to investigate the factors that contribute to the success of Account Representatives in meeting tax revenue targets.

Out of 315 preliminary questionnaires distributed, 266 were completed and returned, resulting in a response rate of 84.44%. Respondents rated 43 factors on the questionnaire, with scores ranging from 2.66 to 4.70. The highest score of 4.70 was assigned to the understanding of regulations.

According to the respondents, 13 factors received scores above 4.5, indicating a level of importance between important and very important. These factors, ranked from highest to lowest score, include: understanding of regulations, support from superiors and the organization, IT facilities and applications, data availability, communication skills, employee benefits, office facilities and infrastructure, job design, clarity of tax regulations, financial report analysis skills, work motivation, career development, and organizational culture. The five factors with the lowest scores were luck (3.71), work stress (3.70), length of service (3.35), age (3.20), and gender (2.66).

Based on the preliminary questionnaire and interviews with informants, several key factors were identified as determinants of the success of Account Representatives. These include work motivation, understanding of regulations, communication skills, the availability and accuracy of data, support from superiors and the organization, IT facilities and applications, the ability to profile and map taxpayer business processes, the completeness and clarity of tax regulations, placement and transfer policies, and taxpayer awareness.

4.1 Motivation at Work

Motivation, enthusiasm, or drive in the workplace is a crucial factor that significantly influences the success of Account Representatives in achieving tax revenue targets. This motivation distinguishes one Account Representative from another.

The importance of motivation lies in its ability to enable Account Representatives to work effectively and diligently. Motivated representatives will not only focus on meeting quantitative targets but will also prioritize the quality of their outcomes. Those with high motivation are eager to reach tax revenue goals and do not complain about ambitious targets at the beginning of the year; instead, they strive to achieve them. Even in challenging circumstances—such as when data is lacking, regulations are incomplete, or applications are limited—highly motivated Account Representatives will seek alternative methods to overcome obstacles and meet their targets.

Several factors contribute to the motivation of Account Representatives, including current employee benefits (especially those linked to target achievement), prospects for promotions, expectations of recognition, clarity regarding placements and transfers, support from superiors, a sense of responsibility, and dedication to public service.

However, there is still room for improvement in enhancing the motivation of Account Representatives to yield better results. Generally, motivation can be fostered through personal efforts and external support from superiors and the work environment. The Tax Office within the Kanwil DJP Sulselbartra employs various initiatives to boost employee motivation and enthusiasm, such as Morning Activity sessions, the internalization of corporate values, coaching meetings, Individual Performance Dialogues, motivational guidance from superiors, exemplary conduct by leadership, and morning messages or prayers before starting the workday.

4.2 Knowledge of the Regulations

Understanding tax regulations is crucial for an Account Representative, as it serves as a key tool for identifying potential tax revenues. A strong grasp of these regulations enables Account Representatives to uncover more significant and comprehensive tax revenue opportunities. The more adept they are at understanding the rules, the greater the potential for tax revenue generation and the increased likelihood of issuing Letters of Request for Explanation of Data and/or Information (SP2DK).

Account Representatives must thoroughly understand the relevant tax regulations to accurately assess taxpayers. This includes knowledge of the specific taxes that apply to each taxpayer, such as income tax, VAT, or other regulations. Given that tax laws are continually changing, Account Representatives need to keep their understanding current to avoid misapplying taxes that should not be imposed or failing to collect taxes that should be levied. Regular updates on tax knowledge are essential, especially when assessing tax potential, as representatives must verify whether regulations have changed, under what circumstances they apply, and what requirements must be fulfilled for older regulations to remain relevant.

By understanding the rules, Account Representatives can provide better guidance and oversight of taxpayer compliance. This supervision involves comparing a taxpayer's situation with the applicable regulations to identify any areas of non-compliance, thereby facilitating the collection of potential tax revenue through proper oversight.

Enhancing knowledge of tax regulations can be achieved through various means, including training sessions, in-house workshops, and dissemination of the latest regulations to Account Representatives. They can also collaborate with colleagues or seek guidance from superiors. Account Representatives should actively pursue new tax information, even if it hasn't been formally communicated, by engaging in independent study. The DGT supports this effort by providing an intranet-based application known as the Tax Knowledge Base, which contains a comprehensive collection of tax regulations and resources. Additionally, the portaldjp application allows Account Representatives to access the most current tax regulations.

4.3 **Communication**

Effective communication skills are essential for Account Representatives as they play a key role in influencing taxpayers to fulfill their tax obligations. With strong communication, Account Representatives can engage taxpayers who may initially be reluctant to pay their taxes, ultimately helping to realize potential tax revenue.

Moreover, communication skills are crucial for ensuring that taxpayers understand and accept the information being conveyed. Through effective dialogue, messages from the government, particularly the DGT, can be clearly communicated to taxpayers. Account Representatives must be able to articulate taxpayers' rights and obligations, explain how to meet those obligations, and identify any signs of non-compliance.

As intermediaries for taxpayers in understanding tax regulations, Account Representatives should convey information about tax rules and the calculations involved in determining tax liabilities. Good communication fosters alignment between the Account Representative and the taxpayer, minimizing misinterpretations that could arise from either party. This alignment can help resolve ambiguities, making it more likely that taxpayers will agree to pay their taxes.

Strong communication skills also reduce the likelihood of conflict with taxpayers, making it easier for them to approach tax payments sincerely and comfortably. This approach not only diminishes disputes but also ensures that taxpayers do not feel pressured by the oversight of the Account Representatives.

Effective communication must consider the identity, context, and characteristics of the person being addressed. Account Representatives should tailor their communication style to suit various taxpayers, whether they are prominent businesspeople, government officials, local vendors, or farmers. Understanding the taxpayer's condition is vital; for instance, determining whether to engage them when they are in a positive or negative mood can influence the interaction's success. When dealing with challenging taxpayers, it's helpful to identify their vulnerabilities and potentially communicate through a spouse or trusted individual to facilitate understanding.

Additionally, local customs and cultural considerations should be taken into account when conveying tax regulations, as this can enhance acceptance and ease any perceived burden. Account Representatives should be discerning and not easily swayed by the taxpayer's claims, especially when taxpayers may downplay their income to reduce their tax obligations.

Communicating in a respectful, courteous, and ethical manner is also crucial. A polite and persuasive approach can foster openness and encourage taxpayers to accept the Account Representative's explanations. Establishing an emotional connection through effective communication can make future discussions smoother. Account Representatives must discern when to adopt a gentle or persuasive approach and when to adopt a firmer stance if taxpayers are consistently non-compliant.

To enhance their communication skills, Account Representatives can participate in training and workshops focused on effective communication techniques. Forums for sharing experiences among Account Representatives can also be beneficial in developing strategies for handling various taxpayer types. While the DGT has organized communication training sessions, participation has been limited, suggesting a need for more inclusive training opportunities to standardize communication skills across all Account Representatives.

4.4 Data Accuracy and Availability

Data is generally categorized into two types: internal and external. Internal data can be accessed through DGT-owned applications such as Approweb, Portal, SIDJP, and others, as well as from the Center for Tax Analysis, which specializes in processing, presenting, and analyzing data to assess tax compliance, calculate potential taxes, and identify tax non-compliance methods. External data, on the other hand, can be sourced from third parties, including local governments, other central agencies, notaries, and even social media.

Data serves as a vital resource for Account Representatives in identifying taxpayers' potential. With access to this data, Account Representatives can verify whether taxpayers have fulfilled their tax obligations in line with their potential tax revenue. If taxpayers have not complied, representatives can encourage them to make payments or explain the penalties for non-compliance. Without sufficient data, it becomes challenging for Account Representatives to advocate for tax payments, as there would be no concrete basis for discussions with taxpayers.

Having access to data facilitates supervision for Account Representatives without the need for on-site visits. Given the large number of taxpayers each Account Representative must oversee, relying solely on direct observation would be ineffective without accurate data. Combining data availability with on-the-ground observations enables Account Representatives to maximize tax revenue.

High-quality, valid, and comprehensive data is essential for enhancing the effectiveness of SP2DK, ensuring that the oversight conducted by Account Representatives yields better outcomes. Quality documentation can make it challenging for taxpayers to evade their obligations. Additionally, reliable data boosts Account Representatives' confidence when exploring tax potential. For instance, when issuing SP2DK, having accurate data is crucial to avoid the perception that Account Representatives are making unfounded assumptions, which could erode taxpayer trust in the DGT and discourage compliance.

With solid data, Account Representatives can more effectively urge taxpayers to fulfill their tax responsibilities. If a taxpayer does not respond to an SP2DK backed by concrete data, the representative can proceed with audits without involving the Tax Auditor Functional, as they can also function as a tax audit officer. The advantages of auditing concrete data include a shorter inspection period and more definitive outcomes, as the findings are usually based on verifiable tax withholding evidence and tax invoice confirmations, making it difficult for taxpayers to dispute the results.

While there is a wealth of data available to Account Representatives, it often resides in different locations, lacking a centralized storage or integration. This disorganization can result in discrepancies between various applications. Additionally, validating data poses a challenge, as not all available information is accurate, necessitating further efforts from Account Representatives to uncover tax revenue potential.

Limited data often arises from external sources, impacting both its quantity and quality. Another challenge is the accuracy of the data, which can sometimes be insufficient, outdated, or misleading, hindering Account Representatives' ability to explore potential revenue.

To improve data availability for extracting tax revenue potential, various strategies can be employed by Account Representatives, Tax Offices, Regional Offices, and the Head Office. Regional Offices can enhance data access by collaborating with provincial and local governments, as well as trade associations. Account Representatives should actively seek out information and not solely depend on internal DGT data. They can also explore taxpayer data through social media platforms like Facebook and Instagram, as taxpayer activities on these platforms can provide valuable insights.

Account Representatives can utilize various types of data to support their tax collection efforts, including Trading Business Permits, Business Location Permits, population statistics, and other observable data. While leveraging online resources is important, direct field visits are also necessary, as some taxpayers may try to conceal their transactions by not providing their Taxpayer Identification Numbers or requesting that sellers not issue tax invoices.

One common issue with data accuracy is unclear or incomplete taxpayer addresses in databases, which can hinder Account Representatives' efforts to visit taxpayers or send official correspondence, such as Notices of Tax Collection or SP2DK letters.

4.5 Organizational Support

In their roles, Account Representatives frequently interact with taxpayers and external parties, which can sometimes lead to tension or friction, especially when dealing with powerful taxpayers. To navigate these challenges, support from superiors is essential. Such backing helps Account Representatives feel secure and confident in performing their duties without hesitation. Superior support boosts their confidence in handling taxpayer interactions.

Account Representatives act on behalf of the DGT, and thus, consistent support from their superiors is crucial. A lack of support can lead to apathy and diminish their motivation to pursue tax revenues. If Account Representatives do not receive backing when meeting with taxpayers or analyzing potential revenue, their motivation may wane, hindering the revenue extraction process.

The primary form of support that Account Representatives need from their superiors and the organization is protection while they carry out their responsibilities. This support is particularly vital when Account Representatives need to take significant steps to uncover potential tax revenues. Encouragement from superiors is also important to keep Account Representatives engaged and motivated in their work. Continuous motivational support helps them feel confident in reaching out to taxpayers and fulfilling their duties.

A valuable aspect of superior and organizational support is assistance during taxpayer meetings. Section Heads, Office Heads, or even Regional Office representatives should accompany Account Representatives when meeting influential individuals, as this can enhance the representatives' confidence.

An effective supervisor, such as an Office Head or Section Head, should guide rather than dictate to Account Representatives. Superiors should inquire about the challenges faced by representatives and help them find solutions, whether through regular meetings or informal discussions. Additionally, coaching from superiors is important for imparting knowledge and experience to Account Representatives.

Regional Offices can support Account Representatives by organizing regular coaching sessions in the form of forums. They can also remind Account Representatives of their monthly performance through the Head of each Office. Continuous monitoring and evaluation of their performance is crucial, as it encourages representatives to enhance their capabilities.

Overall, the support conditions from superiors and organizations within the Kanwil DJP Sulselbartra have generally been favorable for Account Representatives in fulfilling their roles. However, there is a need for quicker responses from superiors regarding the challenges faced by Account Representatives. Section Heads also play a role in assisting by exchanging ideas, engaging in discussions, and offering suggestions and feedback.

4.6 IT and Applications

Applications commonly used by Account Representatives for collecting state revenue include Approweb, Apportal, SIDJP, and MPN Info, each serving distinct but complementary functions, particularly for checking taxpayer payment statuses and retrieving data.

Today, nearly all office-related tasks rely on electronic tools, including those used by the DGT. Numerous applications have been introduced by the DGT, such as e-filing, e-invoicing, and e-billing, to meet the needs of both taxpayers and tax officials. IT facilities and applications are essential not only for Account Representatives but for all tax officials, as they document work processes and enhance operational efficiency. The effectiveness of Account Representatives’ work is significantly enhanced by these IT resources, making them indispensable.

These IT tools simplify and expedite the tasks of Account Representatives, aiding in data search and analysis necessary for identifying potential tax revenues. Without these technologies, their work would be much more challenging and time-consuming. Additionally, all necessary data, such as tax revenue information, is stored within DGT applications like Apportal, Approweb, SIDJP, and MPN Info.

Currently, applications, particularly Approweb, serve as the primary driver for Account Representatives. Approweb offers a range of data and task lists that need attention, while performance metrics can be monitored via this application by superiors, including Section Heads and Office Heads. The Approweb (Mandor) Application visually represents key performance indicators as Green, Yellow, or Red, motivating Account Representatives to meet their tax revenue goals.

One key function of IT facilities and applications is to establish a system that encourages taxpayer compliance, which often arises from necessity rather than voluntary choice. Achieving this requires a unified documentation system and the integration of DGT's various applications. Greater taxpayer compliance in reporting and payments will, in turn, facilitate tax revenue collection for Account Representatives.

Overall, the condition of IT facilities and applications at the DGT is quite strong. However, there is still room for improvement, particularly regarding application integration and network speed during peak times. Enhanced integration of DGT applications would streamline workflows for all employees, including Account Representatives, as current applications can be fragmented, leading to discrepancies between data in different systems.

4.7 Taxpayer Profiling, Mapping, and Business Process Competence

Account Representatives need to understand two key aspects: their designated work area and the taxpayers they oversee. They should be familiar with the characteristics and growth of businesses in their region, as well as the specific traits and operations of each taxpayer, in order to effectively identify and optimize potential revenue opportunities. To achieve this, they can follow three steps: mapping, profiling, and understanding the taxpayer's business processes.

Mapping involves categorizing and identifying the work areas and the taxpayers under supervision, facilitating better monitoring and exploration of potential revenue. Taxpayer profiling is crucial for Account Representatives to gather detailed information about each taxpayer, including their location, contact details, ownership, capital, and key suppliers and consumers. It is essential for Account Representatives to regularly update their profiling to accurately reflect the current status of taxpayers.

They should create a profile list for the top one hundred taxpayers they manage, enabling easier monitoring and potential exploration, such as oversight of taxpayer activities. By understanding the taxpayer's business processes, Account Representatives can gain insights into the types of business activities, products offered, sales volumes, and total costs incurred, allowing them to compare this information with the taxpayer's tax returns for better potential tax assessment. Additionally, understanding these processes helps Account Representatives identify business risks that could influence future tax revenues.

Currently, the profiling conducted by Account Representatives in Kanwil DJP Sulselbartra is somewhat basic, primarily focusing on ownership and establishment dates, with limited insight into main suppliers, consumers, raw materials used, and workforce numbers. Therefore, there is a need to enhance profiling efforts.

To improve skills in mapping, profiling, and understanding taxpayer business processes, Account Representatives can benefit from training sessions or knowledge-sharing opportunities. These sessions can take place during forums at the National, Regional Office, and Tax Office levels, allowing Account Representatives to exchange valuable information, knowledge, and experiences related to successful potential exploration strategies.

4.8 Clarity and Completeness of Tax Regulations

The completeness and clarity of tax regulations are crucial for the success of an Account Representative. In Indonesia, tax regulations follow a hierarchical structure, with the Constitution at the top and the Circulars of the Director General of Taxes at the bottom. Regulations at lower levels must align with those at higher levels, serving as explanations or implementations of the higher laws.

The legal framework for taxing individuals or entities is grounded in law; without explicit legal provisions, Account Representatives cannot enforce tax payments. Therefore, comprehensive tax regulations are essential as they provide the necessary foundation for Account Representatives to assess taxpayer potential. Without clear regulations, Account Representatives would be unable to effectively explore potential tax revenues.

All tax officials, including Account Representatives, expect tax regulations to be clear and complete. Such clarity allows Account Representatives to confidently convey these regulations to taxpayers and facilitates the exploration of potential revenues. Moreover, well-defined regulations help prevent misunderstandings between tax officials and taxpayers, as well as among different tax officials. Clear tax regulations are essential to deter taxpayers from attempting to exploit ambiguities to evade their tax obligations.

Discrepancies in understanding or interpreting tax regulations can arise among Account Representatives for two main reasons: unclear or ambiguous language in the regulations can lead to varied interpretations, and differences in the interpretive skills of Account Representatives can also contribute to these inconsistencies.

4.9 Job Design

Job design, including placement and transfer, significantly impacts an Account Representative's performance in meeting tax revenue targets, as these factors can influence morale and motivation. Placement or transfer can serve as either a motivator or a demotivator for Account Representatives in their efforts to fulfill their responsibilities in collecting state revenue. Several scenarios can illustrate the relationship between placement, transfer, and work morale: (a) being assigned to a desired position can boost enthusiasm; (b) a successful performance followed by a transfer to an undesired location may lower morale; (c) working in an undesirable place but then receiving a transfer to a preferred location after good performance can enhance motivation. When Account Representatives feel motivated and engaged, they are more likely to strive diligently to collect state revenue and meet their targets.

The location of an Account Representative can also affect their concentration at work. If they are placed in a position far from their preferred location, their focus may be divided among their primary task (collecting tax revenue), family responsibilities, and adjustments to their new office environment. This divided focus could lead to a decline in performance.

Certainty in transfer and placement is crucial for an Account Representative's success in achieving revenue targets. Ensuring that high-performing Account Representatives are placed or transferred to their preferred Tax Office, while underperformers are reassigned to locations further away, can enhance motivation and effectiveness in meeting tax revenue goals.

4.10 **Taxpayer Awareness**

Indonesia's primary tax system operates on a self-assessment basis, allowing taxpayers the freedom to calculate, deposit, and report their tax liabilities. This system means that taxpayers themselves are primarily aware of their tax obligations, making it essential for them to understand and fulfill these responsibilities correctly.

One of the main challenges Account Representatives face in identifying potential tax revenues is the low level of taxpayer awareness, which often falls short of expectations. Many taxpayers either refuse to make payments or do not acknowledge the taxes they owe. Despite Account Representatives' efforts—such as sending SP2DK notices, making direct phone calls, or visiting business locations—these initiatives often receive little positive response, even when conducted with persuasive and respectful communication.

The lack of taxpayer awareness can stem from two key reasons: first, some taxpayers intentionally choose not to meet their obligations by registering, calculating, depositing, and reporting their taxes. Second, many taxpayers have insufficient knowledge about their tax responsibilities and the significance of tax payments for both the general public and state revenue.

Many taxpayers fail to meet their obligations, particularly in making payments, often citing a lack of knowledge or socialization of tax regulations as their reason, even if such claims are sometimes just excuses to evade their responsibilities. A common perception among these individuals is that paying taxes is a burden rather than a civic duty.

5 Conclusion

Based on the research and discussions, several conclusions can be drawn regarding the factors that influence the success of Account Representatives in achieving tax revenue targets. These factors include motivation, understanding of regulations, communication skills, availability and accuracy of data, support from superiors and the organization, IT facilities and applications, taxpayer profiling, mapping, business process capabilities, clarity of tax regulations, placement and transfers, and taxpayer awareness.

High motivation enables Account Representatives to perform optimally and with dedication, focusing not just on achieving quantity targets but also on quality. Their enthusiasm is influenced by various factors such as employee benefits, promotion certainty, recognition prospects, clarity in placement and transfers, support from superiors, a commitment to their responsibilities, and a sense of service to the country. A solid understanding of regulations is crucial as it equips Account Representatives to explore greater potential tax revenues, provide effective guidance and supervision to taxpayers, and impose taxes correctly without harming either taxpayers or the state.

Effective communication skills are essential for Account Representatives, enabling them to persuade taxpayers to fulfill their tax obligations, clarify tax regulations, align perceptions, and minimize conflicts. Effective communication involves understanding the taxpayer's characteristics, being aware of local customs, knowing when to use persuasive versus assertive approaches, and not being easily influenced by taxpayer remarks. The availability and accuracy of data play a vital role for Account Representatives, as reliable data is crucial for exploring tax potential, facilitating supervision, enhancing the quality of SP2DK, and maintaining taxpayer trust in the DGT, which allows for further actions based on concrete data.

Strong support from superiors and the organization boosts self-confidence, encouraging Account Representatives to act decisively and maintain their motivation. This support can take various forms, including protection in task execution, continuous motivation, assistance during taxpayer meetings, and mentoring. IT facilities and applications are fundamental for Account Representatives, as they streamline work processes, facilitate data access, and help enforce taxpayer compliance. These tools are essential for accomplishing their duties efficiently.

Knowledge of taxpayer mapping, profiling, and business processes is crucial for Account Representatives to effectively monitor and optimize potential tax revenue generation. Tax regulations form the foundation for imposing taxes. Complete and clear regulations are necessary to eliminate doubts for Account Representatives when communicating these to taxpayers and to minimize discrepancies in interpretation among tax officials. Clear regulations also help reduce taxpayers' attempts to evade payment.

Enhancing the enthusiasm and focus of Account Representatives is critical. Different scenarios can influence their morale, such as being placed in a desired position, which can boost morale, whereas an undesired transfer can decrease it. Conversely, excelling in a less preferred role may lead to a desirable transfer, subsequently increasing motivation. Finally, taxpayer awareness is essential for encouraging voluntary compliance and acknowledgment of tax obligations. Low taxpayer awareness may arise from intentional avoidance of responsibilities or insufficient knowledge about their tax obligations.

6 Suggestion

For the Directorate General of Taxes, the researchers recommend: (a) implementing a rewards system for top-performing Account Representatives that includes opportunities for further education, improved placements, and promotions or incentives, which can motivate them to enhance their performance; (b) expediting and refining application integration to facilitate the duties of DGT employees, along with improving network quality during peak seasons to prevent work disruptions; (c) consistently working to raise taxpayer awareness through various methods, including strengthening law enforcement programs for non-compliant taxpayers to deter future violations and set a positive example; (d) increasing training opportunities for Account Representatives, particularly in communication skills and understanding business processes; and (e) ensuring a consistent supply of accurate and processed data, especially from the Center for Tax Analysis, to enable Account Representatives to act quickly and effectively.

For the Kanwil DJP Sulselbartra, the researchers suggest providing transfer certainty for all Account Representatives, particularly high achievers, by accommodating their preferred locations (including options outside the Kanwil DJP Sulselbartra area). Additionally, Kanwil DJP Sulselbartra should enhance collaborations with local governments and workers' associations to facilitate data exchange and support.

For future research, the researchers recommend expanding the scope of studies to gain a more comprehensive understanding of the factors influencing the success of Account Representatives in achieving tax revenue targets. They also suggest conducting qualitative analyses to assess the impact of each factor on the Account Representatives' performance in reaching these targets.

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