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The Role of Tax Consultants Against Taxpayers in Indonesia to be Aware of Paying Tax

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ABSTRACT

To find out the level of awareness of taxpayers in paying taxes and analyze the role of tax consultants on awareness of taxpayers towards fulfilling the obligation to pay taxes. Quantitative research methods with data analysis techniques are descriptive and quantitative. The analysis model used is multiple regression analysis, processed using the SPSS version 17 application. The variables of awareness of paying taxes, tax regulations, and tax fund misappropriation do not affect the tax consultant. The presence of a tax consultant cannot guarantee that taxpayers are aware of their tax obligations. Meanwhile, the variable understanding of taxation, potential tax objects, and tax benefits influences tax consultants. Tax consultants provide understanding to taxpayers to know and understand tax regulations such as the amount of tax payable, the maximum tax deposit limit, and the maximum tax reporting limit.

INTRODUCTION

According to Prof. Dr. P.J.A. Andriani, professor of "Tax Law" at the University of Amsterdam in the Netherlands (Priantara, 2016), "Taxes are contributions to the state (which can be enforced) owed by those who are obliged to pay them according to regulations, with no return on achievement, which directly appointed, and the use of which is to finance general expenses related to the state's task of administering government". And the opinion about tax from Ray M. Sommerfeld, Hershel M, Anderson, dan Horace R. Brock (Rahayu, 2010), Tax is a transfer of resources from the private sector to the government sector, not as a result of violating the law, but must be carried out based on predetermined provisions, without receiving direct and proportional compensation, so that the government can carry out its duties to run the government

Taxes have a significant role in the state's life, especially in implementing development, because taxes are a source of state revenue to finance all expenditures, including development expenditures. The role of this tax can be seen from the function of the tax itself. According to (Mardiasmo, 2018), there are two tax functions, namely the budgetary function as a source of funds for the government to finance its expenditures. Regulerend functions as a tool to regulate or implement government policies in the social and economic fields, such as high taxes imposed on liquor to reduce consumption of liquor and others.

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Since the reform of regulations and the tax system in 1983, WP (Taxpayers) have been given complete trust by the Law to calculate, report and deposit their tax obligations. The journey of tax reform over the past three decades involves various fundamental elements, namely the tax system, which includes tax policies/regulations and administration, institutions, and even tax human resources. In line with the trend of tax reform in the 1980s in various countries, all elements of reformed taxation were pursued in the context of optimizing taxes as a productive, elastic, and sustainable primary source of state revenue. In practice, tax reform is, on the one hand, to encourage the effectiveness of the implementation of tax collection duties by the government following the provisions of the tax law and, on the other hand, to increase public tax compliance. (Listiyowati et al., 2021) states that tax compliance can be defined from: 1. Tax obligations are properly fulfilled, 2. Honesty and thoroughness in submitting SPT, 3. Make tax payments on time, 4. Have no outstanding debts, and 5. Be ready to follow up with punishment if something goes wrong

Tax collection is a challenging job; aside from the active role of tax officials, awareness is also demanded from the taxpayers (WP) themselves. One of the reasons for the lack of willingness to pay taxes is the principle of taxation, namely that the tax collection results cannot be enjoyed directly by the taxpayers (WP). This happens because people need to learn the concrete form of compensation from the money spent to pay taxes. So taxpayers (WP) carry out tax payments not because of their awareness but because of fear of fines.

Tax revenues have increased significantly nominally and as a percentage of all state revenues. This is very rational because, in reality, the ratio between the number of taxpayers (WP), the number of residents, and the number of businesses is still minimal. To achieve the tax target, it is necessary to continuously raise the awareness and compliance of the Taxpayer community (WP) to fulfill their tax obligations by applicable regulations. The willingness of taxpayers (WP) to pay taxes is essential. This is based on the Self-Assessment System, a system of fulfilling tax obligations where the Taxpayer (WP) carries out his tax obligations on the data and information available to him and based on the provisions of the applicable tax legislation. In this system, the Taxpayer (WP) must be active in calculating, calculating, paying, and reporting their taxes. The application of the Self-Assessment System causes the correctness of tax payments to depend on the honesty of the Taxpayer (WP) himself in reporting his tax obligations.

Willingness to pay taxes can be interpreted as a value that someone willingly contributes (determined by regulations), which is used to finance state general expenditures by not receiving lead services directly. Based on this background, the authors are interested in researching "The Role of Consultants Tax Against Taxpayers in Indonesia To Consciously Pay Tax Obligations."

The formulation of the problem in this research is how is the level of awareness of taxpayers (WP) in paying taxes and what is the role of tax consultants towards taxpayers to be aware of paying tax obligations. This study aims to determine the level of awareness of WP in paying taxes and to analyze the role of tax consultants on WP's awareness of fulfilling the obligation to pay taxes. This study refers to research entitled Analysis of the Role of Tax Consultants in Taxpayer Compliance in Fulfilling Tax Obligations (Khairannisa & Cheisviyanny, 2019). This research shows that the reasons taxpayers use tax consultant services are divided into three: the lack of knowledge of taxpayers regarding all tax regulations, a complicated tax system, and the last reason, namely, so that tax obligations can be carried out effectively and efficiently. Tax knowledge is the process of changing the attitude and behavior of a taxpayer in an effort to mature humans through teaching or training efforts (Hardiningsih, 2011). The type of tax consultant that many corporate taxpayers choose is the honest type of consultant because taxpayers use tax consultants not to help find loopholes but to help taxpayers who have difficulty paying their taxes. In addition, other studies are referred to in producing this research, including (Tan & Pradita, 2020) and (Katuuk et al., 2017). This research provides tax consultant integrity and creativity results, partially influencing taxpayer compliance. Tax consultant creativity and creativity simultaneously affect taxpayer compliance.

METHOD

A population is a complete group of elements, generally in the form of people, objects, transactions, or events, where researchers study or make their research objects. The population in this study is all individual and corporate taxpayers in Indonesia.

The sample is a set or part of the population unit. As for the method of sampling in this study, the authors refer to the opinion of (Tanzeh & Arikunto, 2020) that: "Sampling if there are less than 100 subjects, it is better to take all of them so that the research is a population. However, if the number of subjects is large (more than 100), it can be taken between 10-15% or 20-25% or more, depending on at least:

- a. The ability of researchers seen from the time, effort, and funds
- b. Narrow area of observation of each subject
- c. The size of the risk borne by the researcher

The population in this study are all registered taxpayers throughout Indonesia. The sample in this study were taxpayers who filled out a questionnaire equal to 110 taxpayers. The data types used in this study are primary and secondary, using questionnaires and documentation as data collection techniques. Data analysis techniques were carried out descriptively and quantitatively. Data is processed using the SPSS application version 17.

The types of data used in this study are primary and secondary. Primary data is obtained directly from the object of research or the field using a questionnaire given to village communities in Indonesia. This data was obtained through interviews, observation, and questionnaire results from respondents. Secondary data has been available as supporting data used in research. Secondary data is data obtained from various sources, including from documentation/writings (books, reports, scientific papers, and research results) and information from parties related to the studies studied (task descriptions, work procedures, and references others) obtained by researchers by distributing questionnaires through WhatsApp, Facebook, and Instagram groups.

The data collection method in this study is intended to obtain relevant and accurate data on the issues discussed. The data collection methods are questionnaires and documentation. Questionnaires are data collection techniques that ask many questions in writing, which are given to respondents to obtain accurate and valid data—documentation, namely data obtained through records of documents at the research location.

The data were analyzed descriptively and quantitatively based on the objectives to be achieved in this study. The analysis model used is as follows: validity and reliability test, descriptive statistics, classic assumption test, and multiple regression analysis, which is processed using the SPSS version 17 program. Descriptive statistics provide an overview of the research object, including demographic data of research respondents and descriptive respondent's answers.

After the descriptive statistics were carried out, then the classical assumption test was carried out. In the classic assumption test, several stages of testing are carried out so that the data can be continued into the regression analysis. The first classic assumption test is the normality test. Test the normality of the data by looking at the size of the Kolmogorov-Smirnov processed with the SPSS program, with the following test criteria: 1) a significance number (Sig) > 0.05, then the data is typically distributed; 2) significance number (Sig) < 0.05, then the data is not normally distributed. The second is the multicollinearity test, detected through the correlation between the independent variables. This test was carried out with the help of the SPSS program through intercorrelation matrix analysis. If the value of the correlation coefficient between each independent variable is less than 0.70, then the model can be said to be free from the classical multicollinearity assumption. The third is the heteroscedasticity test, which tests the difference in residual variance from one observation period to another. How to predict the presence or absence of heteroscedasticity in a model can be seen from the scatter plot pattern of the model, which is processed with the help of the SPSS program. The basis for decision-making is: 1) If the dots form a specific pattern (wavy, widened, then narrowed), then heteroscedasticity occurs; 2) If there is no clear pattern, the dots spread above and below or around the number 0 on the Y axis, then there is no heteroscedasticity. Finally, the autocorrelation test aims to determine whether there is a correlation between the confounding variable (et) in a certain period and the confounding variable in the previous period ($et - 1$). The method used to detect autocorrelation is the Durbin-Watson test, carried out with the help of the SPSS program. According to : "Multiple linear regression models are free from autocorrelation where the conditions used are: 1. The Durbin Watson number (DW) lies at: $1.65 < DW < 2.35$, meaning there is no autocorrelation, 2. The Durbin Watson number (DW) lies in $1.21 < DW < 1.65$ or $2.35 < DW < 2.79$, meaning it cannot be concluded, and 3. DW numbers < 1.21 or > 2.79 means there is autocorrelation.

Multiple linear regression analysis tests the causal relationship between one dependent and several independent variables. Multiple regression analysis methods with the formula:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e_i$$

Y	= Tax Consultant
X ₁	= Awareness of paying taxes
X ₂	= Understand taxation
X ₃	= Potential tax object
X ₄	= Tax Regulations
X ₅	= Misappropriation of tax funds
X ₆	= Tax benefits
b ₁ , b ₂ , b ₃ , b ₄ , b ₅ , b ₆	= Regression Coefficient (Parameter)
b ₀	= Constant (Intercept)
e _i	= Error Factor

Furthermore, to determine the effect and significance level used = 0.05 or 5%, it can be tested using the F-test and t-test through the SPSS program version 17.0.

After the regression analysis is carried out, it is continued in the final stage, namely hypothesis testing. To test the analysis hypothesis, simultaneously used test equipment multiple correlation coefficient (R) and multiple determination coefficient (R²). The coefficient of considerable determination is used to determine the closeness of the effect between the independent variable (X) and the dependent variable (Y) simultaneously by seeing whether the coefficient values obtained are significantly different or not by using the F test between F count and F table at a confidence level of 5% (α=0.05). The calculated F formula is as follows:

$$F \text{ Hitung} = \frac{R^2/k}{(1 - R^2)/(n - k - 1)}$$

Notes:

R ²	= coefficient of determination
k	= number of independent variables
n	= number of samples
F	= hypothesis test

The assessment criteria are: 1) F count > F table, or p-value < α=0.05, then the null hypothesis (H₀) is rejected; 2) F count < F table, or p-value > α=0.05, then null hypothesis (H₀) is not rejected

To test the hypothesis analysis partially, the test tool used is the partial correlation coefficient (r) or multiple regression coefficient (β). The multiple regression coefficient is a test tool to determine and measure variables that closely influence the dependent variable (Y). This test uses the t-test by looking at whether the coefficient values obtained significantly differ between the t count and the t table at the 5% confidence level (α=0.05).

The formula for calculating t is as follows (Sulaiman, 2004: 87):

$$t(\beta_i) = \frac{b_i - \beta_i}{SE(b_i)}$$

Notes:

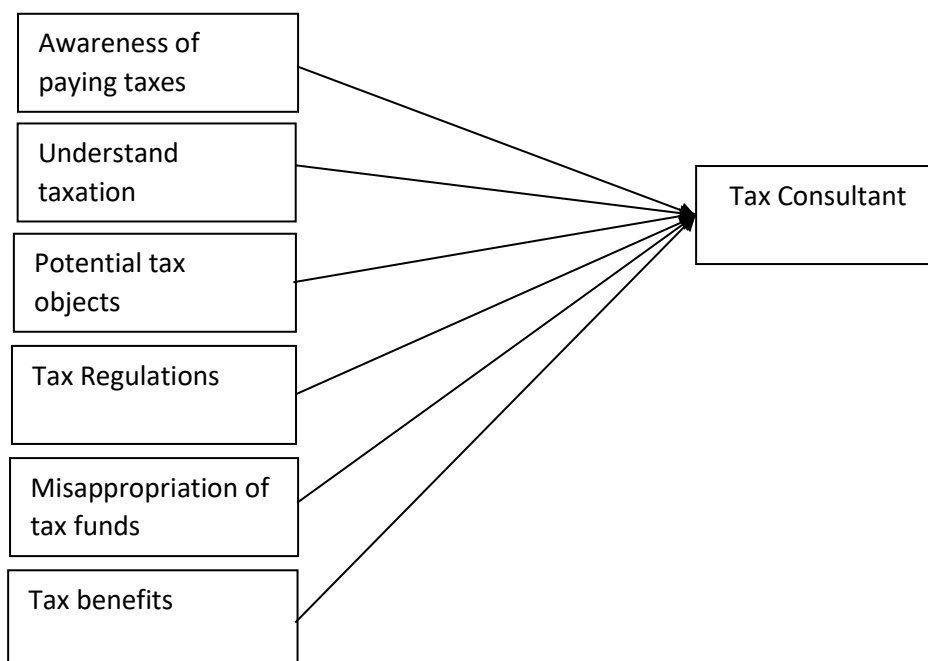
b _i	= regression coefficient
β _i	= hypothesized i parameter
SE (b _i)	= standard error of regression coefficient (standard error of b _i)

The assessment criteria are: a) Determine significant variables by comparing t count with the table. If t count > table, or p-value < α=0.05, then it is substantial; b) the dominant variable is selected for the meaningful variables.

To find out how much the contribution of each independent variable and the most determining (dominant) influence on the dependent variable of a linear regression model, a standardized coefficient of beta (Beta Coefficient) is used for each variable. The most significant beta (β) value indicates that the independent variable has a dominant influence on the dependent variable

Hypotheses development

Figure 1. Conceptual Framework



The hypothesis made in this study are:

- H1: Aspects of awareness of paying taxes affect tax consultants
- H2: The aspect of understanding taxation influences tax consultants
- H3: The potential aspect of the tax object influences the tax consultant
- H4: Aspects of tax regulations affect tax consultants
- H5: Aspects of misappropriation of tax funds affect tax consultants
- H6: Tax benefits affect tax consultants

RESULTS AND DISCUSSION

Descriptive statistics are an overview of research data. The goal is to study the existence of independent variables, either only one variable or more, without making comparisons of the variables themselves (Sugiyono, 2013). The following will be presented in tabular form regarding the minimum, maximum, average, average deviation, and number of samples studied.

Table 1. Results of Descriptive Statistics
Residuals Statistics^a

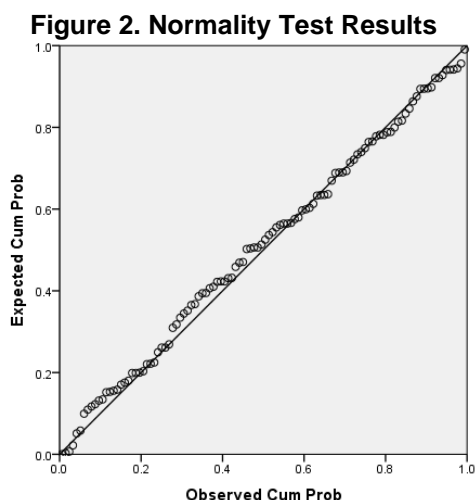
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	21.6169	39.9456	32.9636	3.34208	110
Std. Predicted Value	-3.395	2.089	.000	1.000	110
Standard Error of Predicted Value	.479	1.408	.866	.222	110
Adjusted Predicted Value	21.7297	40.0304	32.9750	3.34619	110
Residual	-11.86705	8.32073	.00000	3.44335	110
Std. Residual	-3.350	2.349	.000	.972	110
Stud. Residual	-3.651	2.426	-.002	1.014	110
Deleted Residual	-14.09208	8.87517	-.01136	3.75150	110
Stud. Deleted Residual	-3.894	2.486	-.005	1.031	110
Mahal. Distance	1.001	16.219	5.945	3.558	110
Cook's Distance	.000	.357	.013	.039	110
Centered Leverage Value	.009	.149	.055	.033	110

a. Dependent Variabel: Konsultan Pajak

Source: processed data, 2023

The classical assumption test is first performed before testing the influence between the variables x and y . The classic assumption test consists of four tests: the data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The following is a presentation of the results of the classic assumption test in this study.

Normality Test



Source: processed data, 2023

In testing the normality of the data, a study is carried out in several ways, one of which is by using a P-plot. In the P-Plot image above, it can be seen that the dots follow and approach the diagonal line to conclude that the regression model meets the standard assumptions.

Multicollinearity Test

Table 2. Multicollinearity Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardize	t	Sig.	Collinearity Statistics	
		B	Std. Error	d Coefficients Beta			Tolerance	VIF
1	(Constant)	4.012	3.147		1.275	.205		
	Awareness of Paying Taxes	.174	.148	.097	1.175	.243	.731	1.368
	Understand Taxation	.179	.087	.190	2.057	.042	.587	1.705
	Potential Tax Objects	.242	.084	.293	2.881	.005	.483	2.071
	Tax Regulations	.110	.089	.117	1.236	.219	.555	1.803
	Misappropriation of Tax Funds	.159	.102	.144	1.560	.122	.590	1.694
	Tax Benefits	.103	.049	.162	2.127	.036	.866	1.155

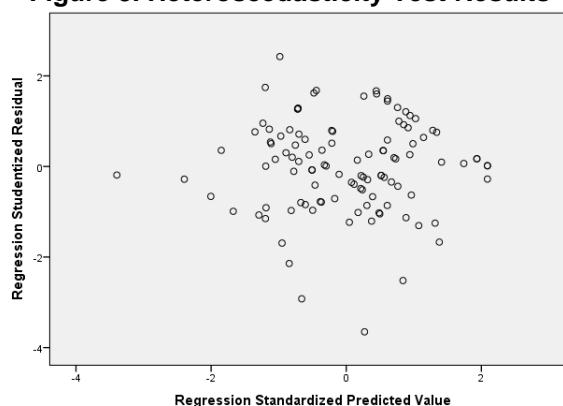
a. Dependent Variable: Konsultan Pajak

Source: processed data, 2023

The table above is for conducting the Multicollinearity test. The table shows the standard error values for the variables $X_1 = 0.148$, $X_2 = 0.087$, $X_3 = 0.084$, $X_4 = 0.089$, $X_5 = 0.102$, and $X_6 = 0.049$. Besides that, the beta coefficient value X_1 results = 0.097 $X_2 = 0.190$ $X_3 = 0.293$ $X_4 = 0.117$ $X_5 = 0.114$ and $X_6 = 0.162$. From these results, it can be concluded that there is no multicollinearity between the x variables because the values of all x variables, such as tax awareness, tax understanding, potential tax objects, tax regulations, less tax fraud, and tax benefits, are 1.

Heteroscedasticity Test

Figure 3. Heteroscedasticity Test Results



Source: processed data, 2023

The heteroscedasticity test can be analyzed using scatterplot results. Based on the results, it is known that the data points are spread above and below or around the number 0; the points also do not gather only above or below the number 0, and the spread of the data points does not form a wavy pattern widening then narrowing and widening returns. The distribution of data points is also not patterned. From the results of this analysis, the data does not have heteroscedasticity, so a good and ideal regression model can be fulfilled.

Autocorrelation Test

The autocorrelation test is only used on time series data. Because the data in this study are not time series, the autocorrelation test is unnecessary.

Regression Analysis Results

Table 4. Regression Analysis Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.012	3.147		1.275	.205
	Awareness of Paying Taxes	.174	.148	.097	1.175	.243
	Understand Taxation	.179	.087	.190	2.057	.042
	Potential Tax Objects	.242	.084	.293	2.881	.005
	Tax Regulations	.110	.089	.117	1.236	.219
	Misappropriation of Tax Funds	.159	.102	.144	1.560	.122
	Tax Benefits	.103	.049	.162	2.127	.036

a. Dependent Variable: Konsultan Pajak

Source: processed data, 2023

Based on the presentation of the table above, the variables that influence tax consultants are tax understanding, potential tax objects, and tax benefits. This can be seen from the significance value, namely $X_2 = 0.042$, $X_3 = 0.005$, and $X_6 = 0.036$. A less than 5% significance means that the X variable affects the Y variable. Meanwhile, tax awareness, regulation, and fraud do not affect the tax consultant. This can be seen from the significance value, namely $X_1 = 0.243$, $X_4 = 0.219$, and $X_5 = 0.122$. A significance value of more than 5% means that variable X does not affect variable Y

Discussion

The following is a presentation of the first hypothesis test to the sixth hypothesis, with the results of three hypotheses being accepted and the other three being rejected. Here is an explanation in detail.

Awareness of paying taxes affects tax consultants

Based on the regression analysis results, the tax awareness aspect does not affect the existence of a tax consultant. The presence of a tax consultant cannot guarantee that taxpayers are aware of their tax obligations. Tax awareness is a condition where a person, individually and as a group, knows and complies with the applicable tax provisions and intends and desires to fulfill his tax obligations. Tax consultants can only carry out calculations of tax payable, not to provide awareness of taxpayers to pay taxes. This research aligns with (Wulandari, 2021), which states that taxpayer awareness is not the main factor influencing taxpayer compliance in fulfilling their tax obligations. However, it is different from the research conducted by (Sihombing & Maharani, 2020), which states that tax awareness has a positive effect on the presence of a tax consultant. The higher the tax awareness of a taxpayer, the higher the interest of the taxpayer in using a tax consultant.

Understanding of taxation affects tax consultants

Based on the regression analysis results, it is stated that the aspect of understanding taxation influences the existence of a tax consultant. Tax consultants provide understanding to taxpayers to know and understand tax regulations such as the amount of tax payable, the maximum tax deposit limit, and the maximum tax reporting limit. This research is in line with research conducted by (Kusuma, 2019), (Avivah Nimas Pradani Ponengo & Agustina, 2022) and (Satria, 2017), which states that knowledge of taxation is indispensable in increasing taxpayer compliance. Knowledge of taxation (Rohmawati et al., 2014) includes knowledge of changes in regulations, concepts of general provisions in the field of taxation, types of taxes that apply in Indonesia, such as tax subjects, tax objects, tax rates, calculation of tax payable and timely payment and filling of tax returns.

Potential tax objects affect tax consultants.

Based on the results of the regression analysis, it is stated that the potential aspect of the tax object influences the existence of a tax consultant. Some things that are tax objects and which are not tax objects are things that a tax consultant must understand. The tax consultant must provide an understanding regarding the latest regulations that shift the imposition of non-tax objects to become tax objects, for example, in kind. Based on the HPP Law, some in-kind items may be charged to the profit and loss statement, which previously could not be charged. Apart from that, it is also related to dividends. Some people say that dividend tax exemption for entities is very profitable, but only for some. (Shofiyah et al., 2023)

Tax regulations affect tax consultants.

The results of the regression analysis state that the tax regulation aspect does not affect the presence of a tax consultant. Regulatory changes do not affect tax consultants in increasing taxpayer awareness. Tax regulations will only have an effect with an understanding of these regulations. Taxpayers only follow changes in regulations set by the government related to the calculation, deposit, and reporting of taxes, regardless of whether these changes benefit the taxpayer or not.

Misappropriation of tax funds affects tax consultants

Based on the results of the regression analysis, it is stated that the aspect of tax fund misappropriation does not affect the existence of a tax consultant. The misappropriation of tax funds began with several cases related to one of the tax officials who needed to submit the report correctly. Beside that, there are also cases of tax evasion (Wahyuni, 2011): (1) Reporting sales that are smaller than they should be; (2) Inflating company costs by imposing fictitious fees; (3) fictitious export transactions; and (4) Falsification of company financial documents. However, these cases did not affect tax consultants in increasing tax awareness. Taxpayers remain in a condition where reporting will be carried out with zero results and where the actual conditions of income received each year increase.

Tax benefits affect tax consultants

Based on the regression analysis results, it is stated that the aspect of tax benefits influences the existence of a tax consultant. Tax benefits are numerous for Indonesian citizens, some of which are infrastructure development such as toll roads, street lighting, and road signs, as well as to the education

sector, such as a 9-year study program, funds for distributing scholarships, and others. There is evidence that the tax fund budget is for the welfare of Indonesian citizens, providing a positive signal for tax consultants to increase taxpayer awareness. These results are in line with research conducted by (Butarbutar et al., 2014) which states that tax benefits affect tax awareness in the city of Tomohon. Taxpayers have felt indirectly the forms of counter-achievement from the government. As you can see, many public facilities and infrastructure were built which were financed from the APBN or APBD. Feel the security and stability of the country because the state apparatus as well as infrastructure and facilities for state defense and security have been financed by taxes

CONCLUSION

Research on the role of tax consultants on taxpayers in Indonesia to be aware of paying tax obligations produces several conclusions, namely as follows:

1. The variables of awareness of paying taxes, tax regulations, and tax fund fraud do not affect tax consultants. The presence of a tax consultant cannot guarantee that taxpayers are aware of their tax obligations. Taxpayer awareness will return to each individual.
2. The variable understanding of taxation, potential tax objects, and tax benefits influences tax consultants. Tax consultants provide understanding to taxpayers to know and understand tax regulations such as the amount of tax payable, the maximum tax deposit limit, and the maximum tax reporting limit.

In connection with the research objective, namely knowing the level of awareness of taxpayers in paying taxes and the role of tax consultants in awareness of taxpayers in fulfilling tax obligations, it can also be concluded that the level of awareness of taxpayers in paying taxes is deficient, this can be seen in the first hypothesis. Tax consultants play a critical role in this study; this can be seen from several aspects of the hypothesis that tend to influence the role of tax consultants.

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