ANALYSIS OF ACCOUNT REPRESENTATIVE COMPETENCE AND ITS IMPACT ON INCREASING TAXPAYER COMPLIANCE

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Abstract

The importance of the Account Representative's role in the business process of monitoring taxpayer compliance, it is necessary to find out what are the competencies of the Account Representative that have an impact on increasing taxpayer compliance. Data collection using a survey method with a questionnaire. Respondents in this study were Strategic Account Representatives of the Directorate General of Taxes. The results of the questionnaires collected were 111 questionnaires. Testing in this study was carried out using the Structural Equation Model Partial Square (SEM-PLS) statistical analysis model with SmartPLS software. The results showed that the knowledge variable had no effect in improving taxpayer compliance. Meanwhile, the experience and communication skill variables have a positive effect on taxpayer compliance.

Keywords: Knowledge, Experience, Communication Skill, Taxpayer Compliance

1. Introduction

The Ministry of Finance has conducted an organizational health assessment of the Directorate General of Taxes using the Tax Administration Diagnostic Assessment Tool (TADAT). Based on the recommendations of the self-diagnostic results in 2021 on the quality of governance of administrative systems, services to taxpayers, and taxpayer compliance, one important area that requires improvement is support to taxpayers in increasing voluntary compliance. Therefore, efforts to strengthen the business process of taxpayer supervision involving Account Representatives need to be prioritized. In the self-assessment tax collection system, efforts to strengthen the supervision business process play a crucial role in early detection of taxpayer non-compliance. The effort is conducted through the mechanism of Letter of Request for Explanation and/or Information as stipulated in Circular Letter of Director General of Taxes Number SE-05/PJ/2022 on Taxpayer Compliance Monitoring. Taxpayer compliance monitoring is one of the functions of the Directorate General of Taxes. Taxpayer compliance monitoring is a series of guidance and research activities on the fulfillment of tax obligations, whether they will, have not, or have been carried out by taxpayers, to realize sustainable taxpayer compliance with the provisions of tax laws and regulations.

From this phenomenon, the role of the Account Representative is increasingly important in the business process of monitoring taxpayer compliance, especially by using an end-to-end approach. This is stated in the Minister of Finance Regulation Number PMK-45/PMK.01/2021 concerning Account Representatives at the Tax Service Office. The ability of the Account Representative can be seen from the interpersonal skills, analytical skills, and ability to understand the provisions of tax legislation to provide a comprehensive approach to realize sustainable taxpayer compliance with the provisions of tax laws and regulations and to support the achievement of optimal tax revenue.

This paper aims to convey the results of research on the Analysis of Account Representative Competence and its Impact on Increasing Taxpayer Compliance.

2. Theoretical Background

2.1 Grand Theory (Attribution Theory)

Heider (1958) states that attribution theory is a psychological framework used to explain how people look for causes or reasons behind certain behaviors, events, or outcomes. This theory helps us understand how humans tend to give meaning and interpretation to the actions of others and themselves. Attribution theory addresses how people explain causation in everyday life and how these interpretations affect social interactions, emotions and decision-making. In attribution theory, there are two main types of attributions:

Internal Attribution: When a person explains a behavior or outcome because of internal factors or individual characteristics, such as personality, motivation, or ability. Example: Assuming that someone is successful at work because they are smart and diligent.

External Attribution: When a person explains behaviors or outcomes because of external or situational factors, such as luck, environmental pressures, or factors beyond the individual's control. Example: If someone failed an exam because the questions were too difficult.

2.2 Development of Hypotheses

2.2.1 Knowledge

A high understanding of tax regulations, an Account Representative can explore the potential for greater and more comprehensive tax revenue. The more proficient the Account Representative is in understanding the regulations, the greater the potential tax revenue that can be explored or the greater the opportunity to issue a Request for Explanation of Data and/or Information (Riphat, 2022). It is important to update the understanding of tax regulations so as not to harm taxpayers by imposing taxes on income that should not be taxable or not payable or harm the state by not imposing taxes on taxpayer income that should be taxable or taxable. (Wardana et al, 2020). By understanding the rules, Account Representatives can better guide and supervise taxpayer compliance. Supervision is carried out by comparing the situation or condition of the taxpayer with the applicable tax regulations, so that if the taxpayer does not or has not fully comply with the applicable tax regulations, the potential tax revenue from the taxpayer will be obtained by conducting supervision (Udhyawati et al, 2022).

Based on research conducted by Usman et al (2023) states that understanding regulations is very important because it is a tool for Account Representatives in exploring the potential for greater tax revenue, providing better guidance and supervision to taxpayers, and charging taxes correctly so as not to harm taxpayers or the state. Furthermore, in research conducted by Mallarangi et al (2019) it is stated that Understanding Taxation has a positive and significant effect on the quality of Taxpayer Compliance. The higher the understanding of taxation, the more taxpayer compliance increases. Then research conducted by Prakoso et al (2019) states that the variable level of taxpayer knowledge has a significant effect on taxpayer compliance. Mei and Firmansyah (2022) state that tax knowledge and perceptions of tax sanctions have a positive effect on taxpayer compliance. Anggadini et al (2022) in their research stated that taxpayer compliance in tax settlement cannot be separated from factors such as Tax Knowledge, Modernization of the Tax Administration System, and Taxpayer Awareness. It is concluded that Tax Knowledge has a significant positive effect on Taxpayer Compliance. The research is also supported by Anggini et al (2021) Knowledge affects taxpayer compliance so that it can be concluded that the existence of tax knowledge will

help taxpayer compliance in paying taxes, so that the level of compliance will increase. Furthermore, related to attribution theory, knowledge is needed by the Account Representative in supervising taxpayers to increase taxpayer compliance. Based on the description above, the first hypothesis formulation is:

H1: Knowledge has a positive effect on taxpayer compliance.

2.2.2 Experience

Work experience is the overall lesson that a person learns from the events that are passed in the course of life so that the work experience for the Account Representative can be seen from the work experience of the Account Representative at the government agency concerned and logically the longer an Account Representative works at his place of work, the more experience he gets according to the work he has done or is doing (Siagian, 2008). According to research conducted by Basuki (2009), a person who has more work experience will certainly understand better what to do when facing a problem that arises. Therefore, with good work experience, it can improve employee performance. Research conducted by Ochonma et al (2018) states that experience interpreted through years of work experience has an influence on the performance / performance of an employee. The results of Sahlan's research (2023) show that hard skills, experience and soft skills affect the auditor's ability to provide information as an expert. Fatah et al (2017) state that experience and organizational commitment have a significant effect on tax audit quality. Connected to attribution theory, the taxpayer's assessment of the Account Representative is influenced by factors related to the experience possessed by the Account Representative. Taxpayer assessments related to experience are influenced by the length of time the Account Representative has been supervising taxpayers and the number of taxpayers who have been supervised. Based on the description above, the formulation of the 2nd hypothesis is:

H2: Experience has a positive effect on taxpayer compliance.

2.2.3 Communication skill

One of the reasons for the importance of having good communication skills is to be able to influence taxpayers to pay the tax owed. Through good communication skills, taxpayers who previously did not want to pay taxes and fulfill their tax obligations can be moved and moved to fulfill their tax obligations, so that the potential for tax revenue can be realized. In addition, communication skills are also influential in providing understanding to the interlocutor, so that he understands and accepts what we say. Communication is important because through good communication, messages from the government, especially the DGT, can reach taxpayers. An Account Representative must be able to explain to taxpayers about their rights and obligations, how to exercise and fulfill their rights and obligations, as well as indications of non-compliance that may be committed by taxpayers. As a bridge or means for taxpayers to understand tax regulations, the Account Representative must be able to provide an understanding and communicate well to taxpayers about tax regulations and the calculation of the potential and tax payable of a taxpayer so that taxpayers understand and are willing to make tax payments (Sulistyarini & Zainal, 2020).

With good communication skills, it can make the perception or assumption of something between the Taxpayer and the Account Representative can be aligned and in line, for example, the interpretation of a regulation. Misinterpretation may come from the Taxpayer or Account Representative. With good communication, a common view will be

created, and ambiguous matters can be resolved so that our intentions can be resolved, delivered can be accepted by taxpayers, and in the end, taxpayers are willing to pay taxes. With good communication skills, the possibility of conflict and friction with taxpayers will be reduced so that taxpayers will be easier and more sincere in making tax payments. Good communication will not only minimize conflicts with taxpayers but will also make taxpayers comfortable and not pressured by Account Representative supervision (Iryani & Hartijasti, 2018).

Research conducted by Affandi (2021) said that theoretically, it shows the implication that without the uniformity of communication patterns and the use of appropriate communication strategies, the process of completing SP2DK through counseling activities is less effective in increasing taxpayer compliance. Brodsky et al (2010) concluded that nontechnical skills, which are termed the dimensions of good speech/communication and self-confidence, affect the credibility of an expert in the judge's view. Through good communication skills, Account Representatives can persuade or influence taxpayers to pay taxes owed, provide understanding to taxpayers regarding tax regulations and tax calculations, harmonize perceptions with taxpayers, and avoid conflict with taxpayers (Usman, 2023). Connected to attribution theory, communication skills will assist the Account Representative in bridging to taxpayers in conducting supervision, besides that it will also help the Account Representative in the process of making objective decisions and to remain professional when there is pressure in carrying out supervision to increase taxpayer compliance. Based on the description above, the formulation of the 3rd hypothesis is:

H3: Communication skills have a positive effect on taxpayer compliance.

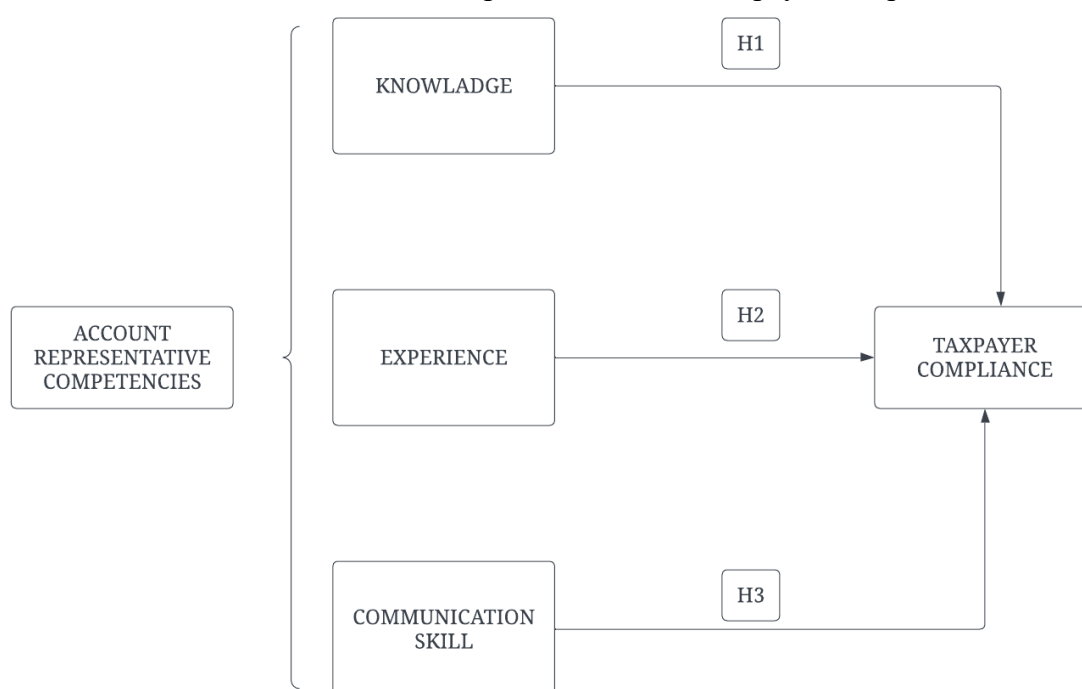**Figure 1**. Research Framework

3. Methods
3.1 Research Design

The type of research used in this study is quantitative research with an explanatory survey method. This study explains the effect of the three independent variables Knowledge, Experience, and Communication Skill on the dependent variable Taxpayer

Compliance. The survey method used in this study uses a questionnaire as a data and information collection tool. The population of this research is Account Representatives who manage Strategic Taxpayers at the Directorate General of Taxes.

3.2 Variable Measurement

In this study using a questionnaire consisting of two parts. The first part is a general description of the respondents, and the second part consists of statements related to the research variables. The Knowledge variable consists of five statements, the Experience variable consists of five statements, the Communication Skill variable consists of five statements, and the Taxpayer Compliance variable consists of six statements.

Researchers will submit a questionnaire where alternative answers have been provided using an Interval Scale, namely the Likert Scale with 4 points, namely first, Strongly Disagree (STS) with a value of 1. Agree (STS) with a value of 1; second, disagree (TS) with a value of 2; third, agree (S) with a value of 3; fourth, Strongly Agree (SS) with a value of 4. The Likert scale according to Singarimbun (2006) is a measure that provides more opportunities for respondents to express answers where the numbers given to objects have meant as levels. Objects are grouped in sets and to all members of the set a number is given. By using the Likert scale technique, the indicators will be developed into statements and questions and each statement has a score (Nazir, 1999). Each score has a level. The reason researchers use the Likert scale is because it makes it easier for respondents to answer the questionnaire whether they agree or disagree, is easy to use and easy for respondents to understand and is visually more attractive.

Table 1. Operationalization of research variables

Variables	Variable Measurements	Measurement Scale	
	Indicator	Answer	Score
Knowledge (X1)	- In the field of taxation - In the field of accounting - Taxpayer's business characteristics	Strongly Agree Agree Disagree Strongly Disagree	4 3 2 1
Experience (X2)	- Length of time working as an Account Representative - The number of Comprehensives that the Account Representative has handled - The number of types of companies handled by the - Account Representative	Strongly Agree Agree Disagree Strongly Disagree	4 3 2 1
Communication Skill (X3)	- Ability to Communicate Well - Ability to Express Opinions and Arguments - Nonverbal Communication Skills	Strongly Agree Agree Disagree Strongly Disagree	4 3 2 1
Taxpayer Compliance (Y)	- Formal Compliance - Material Compliance	Strongly Agree Agree Disagree Strongly Disagree	4 3 2 1

3.3 Data Collection Procedure

The type of data used in this research is quantitative data. Based on the source, the data used in this study are primary data. Primary data in this study are the results of answers to questionnaires obtained online through the Google site from respondents who are Strategic Account Representatives of the Directorate General of Taxes. The questionnaire contains statements that are designed based on indicators in each variable and based on previous research. This study uses a Likert scale which is used to measure the attitudes, opinions, and perceptions of a person or group of people about a social phenomenon (Sugiyono, 2015). The Likert scale used is a 4-point Likert scale where the respondent's response score is summed up into a total score. The results of the questionnaire will be analyzed using Structural Equation Model Partial Least Square (SEM-PLS) statistical analysis using SmartPLS software. Researchers also conducted a literature review, namely data collection to obtain secondary data by reviewing various reference materials and the results of studies deemed relevant to obtain a theoretical basis.

3.4 Data Analysis Method

This analysis method is used to get definite results in processing data so that it can be accounted for.

3.4.1 Descriptive Statistics

Descriptive statistics are used to provide information about the characteristics of the main research variables and a list of respondent demographics. Descriptive statistics provide an overview or description of data seen from the average value (mean) and standard deviation (Ghozali, 2015).

3.4.2 Data Quality Test

1) Validity Test

   This test is carried out to assess whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions / statements in the questionnaire are able to reveal something that is measured by the questionnaire. The validity test is applied to the indicators in each variable. Testing is carried out through several stages, namely through convergent validity tests and discriminant validity tests. Convergent validity test parameters are the factor loading value (outer loading) and the average variance extracted (AVE) value. The model is said to be valid if the factor loading value is greater than 0.7 and the AVE value is greater than 0.5 (Chin, 19989). Furthermore, for discriminant validity, the parameters use the AVE root value and latent variable correlation, as well as the cross-loading value (discriminant validity). The model is said to be valid if the AVE root value is greater than the correlation between latent variables and the factor loading value is greater than 0.7.

2) Reliability Test

   This test was conducted to assess the reliability of the questionnaire items/statements. The reliability test is also used to test the consistency of the questionnaire in measuring the same construct or the stability of the questionnaire if used from time to time. In the SmartPLS application, the reliability test is carried out through the Cronbach Alpha and Composite Reliability value parameters greater than 0.7 (Sekaran, 2014).

3.4.3 Hypothesis Test

Hypothesis testing uses full model structural equation modeling (SEM) analysis using smartPLS. Hypothesis testing is done by looking at the value of the Path Coefisien

calculation in testing the inner model. Hypotheses are supported if the coefficient or direction of the variable relationship (indicated by the original sample value) is in line with the hypothesized model. In addition, the t statistical value must be greater than the t table 1.96 alpha value of 5%) which means that if the t statistical value of each hypothesis is greater than the t table, it can be stated that the hypothesis is accepted or proven. In addition, hypothesis testing can also be done by looking at the probability value, where the hypothesis can be accepted or proven if the probability value is smaller than 1.05 or 5%.

The coefficient of determination test is used to measure how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between $0 < R2 < 1$. A small R2 value indicates that the ability of the independent variables to explain the variation in the dependent variable is very limited. The value of R2 which is close to the value of 1 indicates that the independent variables are able to provide the information needed.

4. Results and Discussion
4.1 Characteristics of Respondents

The object of this research is the Strategic Account Representative at the Directorate General of Taxes. The number of respondents who filled out the questionnaire in this study were 111 respondents and the number that could be analyzed was entirely. Based on the sample of 111 respondents, 67 respondents (39.6%) came from the KPP Kusus Besar Madya and 44 respondents (60.4%) came from KPP Pratama.

Table 2. Gender

Gender	Total	Percentage
Male	69	62%
Female	42	38%
Total	111	100%

From the respondent data obtained in Table 2, 111 respondents showed most of the number of male respondents (62%) and the remaining 42 female respondents with (38%)

Table 3. Age

Age	Total	Percentage
20 years to 30 years	3	3%
30 years to 40 years	70	63%
40 years to 50 years	32	29%
over 50 years old	6	5%
Total	111	100%

Furthermore, for age group data, the majority are in the age range of 30-40 years as many as 70 respondents (63%).

Table 4. Last Education

Last Education	Total	Percentage
DIII	7	6%
S1	77	69%
S2	27	24%
S3	0	0%
Total	111	100%

Furthermore, the last level of education of most respondents is S1 (Bachelor) graduates, namely 77 respondents (69%). Regarding the Knowledge variable, this shows that most respondents already have a high average competence.

Table 5. Length of Service at DGT

Length of Service at DGT	Total	Percentage
less than 10 years	15	14%
10 years to 15 years	36	32%
15 years to 20 years	33	30%
more than 20 years	27	24%
Total	111	100%

For length of service, most respondents have worked at the DGT for 10- 15 years (32%) and 15-20 years (30%). This shows that the majority of respondents who become Strategic Account Representatives have a fairly high average experience.

Table 6. Duration as Account Representative

Account Representative	Total	Percentage
less than 5 years	19	17%
5 to 10 years	50	45%
10 to 15 years	32	29%
more than 15 years	10	9%
Total	111	100%

From the length of time working at the DGT, it turns out that the majority of respondents have only served as Account Representatives for 5-10 years (45%) and 10-15 years (29%). This shows that the majority of respondents who become Strategic Account Representatives have a fairly high average experience.

Table 7. Comprehensive Research

Comprehensive Research	Total	Percentage
less than 20	22	20%
20 to 40	42	38%
40 to 60	25	23%
more than 60	22	20%
Total	111	100%

Furthermore, Table 7 shows that the majority of respondents have conducted comprehensive research as much as 20-40 (38%) and 40-60 (23%) since SE-05/PJ/2022 was enacted.

Table 8. Type of Company

Company Type	Total	Percentage
less than 5 types	11	10%
5 to 10 types	51	46%
more than 10 types	49	44%
Total	111	100%

Finally, regarding the type of company in table 8, the majority of respondents have conducted comprehensive research with 5-10 types of companies (46%) and more than 10 types of companies (44%). This shows that respondents have quite high experience in conducting comprehensive research on various types of companies.

4.2 Descriptive Statistics
The results of descriptive statistics in this study are as follows:

Table 9. Descriptive Statistics

Variable Indicators	Mean	Median	Min	Max	Standard Deviation
X1.1	3.459	3	1	4	0.582
X1.2	3.09	3	1	4	0.665
X1.3	3.297	3	1	4	0.742
X1.4	3.36	3	2	4	0.55
X1.5	3.225	3	2	4	0.625
X2.1	3.351	3	1	4	0.653
X2.2	3.541	4	3	4	0.498
X2.3	3.586	4	2	4	0.511
X2.4	3.559	4	3	4	0.497
X2.5	3.568	4	3	4	0.495
X3.1	3.432	3	2	4	0.579
X3.2	3.459	4	2	4	0.582
X3.3	3.468	3	2	4	0.551
X3.4	3.387	3	2	4	0.572
X3.5	3.297	3	2	4	0.638
Y1	3.685	4	3	4	0.465
Y2	3.396	3	2	4	0.634
Y3	3.532	4	2	4	0.534
Y4	3.532	4	2	4	0.551
Y5	3.595	4	2	4	0.509
Y6	3.541	4	1	4	0.612

Source: Processed from Questionnaires Distributed to Account Representatives

Based on the statistical description of the questionnaire questions, it is known that all question variables have a mean value above the standard deviation. It can be concluded that the results of these questions are good and do not cause bias. In addition, all question variables have a mean value above 3 and it can be concluded that the average respondent has knowledge, experience and communication skills.

4.3 Data Quality Test
4.3.1 Validity Test

The Convergent Validity Test of this study uses a reflective indicator mode which is assessed based on the correlation between each item and the construct (outer loading). For the outer loading value, the reflective measure is said to be high if it correlates more than 0.7. In addition, the Convergent Validity Test will also be evaluated by the AVE value. The AVE value should be equal to 0.5 or more which means that the construct can explain 50% or more of the variance of its items.

Table 10. Convergent Validity Test Results (Outer Loading)

X1 Knowledge	Loading Factor Value	X2 Experience	Loading Factor Value	X3 Communication Skill	Loading Factor Value	Y Taxpayer Compliance	Loading Factor Value
X1.1	0.718	X2.1	X2.1	0.706	0.886	Y1	0.751
X1.2	0.775	X2.2	X2.2	0.91	0.915	Y2	0.826
X1.3	0.838	X2.3	X2.3	0.946	0.935	Y3	0.869
X1.4	0.848	X2.4	X2.4	0.948	0.887	Y4	0.854
X1.5	0.889	X2.5	X2.5	0.915	0.805	Y5	0.872
						Y6	0.806

Based on table 10, all indicators of the outer loading value are more than 0.5 so that it is stated that the indicators are valid in item validation.

Table 11. Convergent Validity Test Results (AVE Value)

Variables	Average Variance Extracted (AVE)	Description
X1: Knowledge	0.665	Valid
X2: Experience	0.791	Valid
X3: Communication Skill	0.787	Valid
Y: Taxpayer Compliance	0.69	Valid

Based on table 11, all variables have an AVE value of more than 0.5 so it can be said that all variables are convergently valid.

The Discriminant Validity Test of this study uses the parameter of the correlation value between latent variables. The model is said to be valid if the correlation value between latent variables is on itself compared to the correlation on other variables.

Table 12. Discriminant Validity Test Results

Variables	X1 Knowledge	X2 Experience	X3 Communication Skill	Y Taxpayer Compliance
X1: Knowledge	0.816			
X2: Experience	0.7	0.89		
X3: Communication Skill	0.721	0.73	0.887	
Y: Taxpayer Compliance	0.588	0.717	0.767	0.831

Based on table 12, the correlation value between variables can be concluded that all variables have the highest correlation with themselves compared to correlations with

other variables. Thus, the requirements for discrimination validity in the research case are met.

4.3.2 Reliability Test

The tools used for the Reliability Test are Cronbach Alpha and Composite Reliability. The expected value of Cronbach Alpha and Composite Reliability is above 0.7 which is considered to have good reliability.

Table 13 Reliability Test Results

Variables	Cronbach's alpha	Composite reliability (rho_c)	Keterangan
X1: Knowledge	0.873	0.908	Reliable
X2: Experience	0.931	0.949	Reliable
X3: Communication Skill	0.931	0.948	Reliable
Y: Taxpayer Compliance	0.91	0.93	Reliable

Based on table 13, all variables have a Cronbach Alpha and Composite Reliability value of more than 0.7 so it can be concluded that each variable; in this study has met the reliability test requirements so it is feasible to proceed in hypothesis testing through structural model testing.

4.4 Hypothesis Test

The results of structural model testing for independent and dependent variables can be described in table 13.

Table 14. Hypothesis Test Results

Variable	Path	t Statistics	P Values	Conclusion
Knowledge has a positive effect on taxpayer compliance -0.056	-0.056	0.631	0.528	rejected
Experience has a positive effect on taxpayer compliance 0.356	0.356	3.163	0.002	accepted
Communication Skill has a positive effect on Taxpayer Compliance 0.548	0.548	5.045	0	accepted
R2: Taxpayer Compliance: 0.633				

Based on table 13, it can be seen that the first hypothesis (H1) has a negative path coefficient value and a t Statistics value smaller than 1.96 (5% significance) and a P Values value greater than 0.05 so it can be concluded that the first hypothesis (H1) is rejected, which means that Knowledge (X1) has no effect in increasing Taxpayer Compliance (Y). Furthermore, the second hypothesis (H2) and the third hypothesis (H3) have a positive path coefficient value and a t Statistics value greater than 1.96 (5% significance) and a P Values value smaller than 0.05 so it can be concluded that the second

hypothesis (H2) and the third hypothesis (H3) are accepted which means Experience (X2) has a positive effect on Taxpayer Compliance (Y) and Communication Skill (X3) has a positive effect on Taxpayer Compliance (Y).

4.5 Discussion of Research Results
4.5.1 The Effect of Knowledge on Increasing Taxpayer Compliance

Based on the results of hypothesis testing, it is known that the Knowledge variable has no effect on Increasing Taxpayer Compliance. Related to attribution theory which states that knowledge is one of the competencies possessed by the Account Representative in supervising taxpayers to increase compliance. In this study, knowledge has not been a supporting factor in increasing taxpayer compliance even though the mean of each question is greater than the standard deviation. This is because a knowledgeable Account Representative may not necessarily be able to increase taxpayer compliance in the supervision he carries out. An Account Representative who has knowledge of taxation, accounting, financial statements, and taxpayer business characteristics cannot provide certainty that the taxpayers he supervises will increase their level of compliance. And in fact, the Account Representative already has knowledge related to taxation so that the increase in knowledge referred to in this study has not accommodated the increase in knowledge possessed by the Account Representative.

4.5.2 The Effect of Experience on Increasing Taxpayer Compliance

Based on the test results conducted in this study, experience has a positive influence on increasing taxpayer compliance. Experience is a learning process that includes patterns in the behavior of each individual both in terms of formal and non- formal education. This is in accordance with attribution theory, experience affects personal characteristics, namely the ability, effort and knowledge of the Account Representative in a learning process regarding supervision methods for taxpayers. Experience is an internal factor that influences the Account Representative in conducting supervision to improve taxpayer compliance. Thus, the higher the experience of an Account Representative also affects the increase in taxpayer compliance.

4.5.3 The Effect of Communication Skill on Increasing Taxpayer Compliance

Based on the test results conducted in this study, Communication Skill has a positive effect on increasing taxpayer compliance. Communication is the ability to convey and receive information effectively and efficiently. With good communication skills, it can make perceptions or assumptions about something between taxpayers and account representatives can be aligned and in line and will create a common view and ambiguous things can be resolved so that our intentions can be resolved, delivered can be accepted by taxpayers, and in the end, taxpayers are willing to pay taxes. This is in accordance with attribution theory, Communication Skill affects internal factors that change the behavior of Account Representatives in terms of completing supervisory work effectively and efficiently. Thus, the higher the Communication Skill possessed by the Account Representative also affects the increase in taxpayer compliance.

5. Conclusion

Based on the results of the discussion that has been carried out in this study, the following conclusions can be drawn:
1) Knowledge has no effect on increasing taxpayer compliance.

2) Experience has an effect on increasing taxpayer compliance
3) Communication skill affects the increase in taxpayer compliance.
4) Limitations in this study are difficult to avoid, however this research has been carried out in accordance with the procedures and research plan. The limitations experienced during this research are the short time required by researchers in distributing questionnaires, the large number of Strategic Account Representatives spread throughout Indonesia, the time of distributing questionnaires that coincides with the submission of the DPP (Supervision Priority List) for the second semester of 2024 and data processing of the questionnaires obtained.
5) For distributing questionnaires, it can be done when the Account Representative is not busy, or it can also be done by extending the questionnaire distribution period.
6) Future research can expand respondents, namely Regional Account Representatives.
7) Future research can also add the mediating variable of the ability of the Account Representative to determine its impact on increasing taxpayer compliance.
8) Future research can also examine from the taxpayer's side in seeing the competence of the Account Representative in increasing taxpayer compliance at the time of supervision.

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