

Conference Paper

Evaluation of Tax Consultant Information System

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Abstract

The role of a tax consultant to support government-enhancing taxpayers' compliance is significant in carrying out their rights and obligations, which will ultimately have an impact on the government income. There is a huge gap between the number of taxpayers and the tax consultants, therefore, the government is expected to enhance the role of tax consultants in order to obtain valid source of data and information. The Evaluation of Information Systems Service Tax Consultants (SIKOP) is a Tax Consultant Information System designed to meet those requirements. The SIKOP was conducted to determine the quality of the service of the SIKOP with the Service Quality (SERVQUAL) model, through the dimensions of tangibles, reliability, responsiveness, assurance and empathy. The research method used is a descriptive approach. Primary data were obtained through questionnaire, direct interview to informants and direct observation (observation) on the incidence in the field, while the secondary data were obtained from the published literature and related documents.

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1. Introduction

1.1. Background

SIKOP or Tax Consultant Information System is the official website of the Directorate General of Tax (DGT) which contains information about the Tax Consultant who is officially registered with the Directorate General of Taxes. This SOPOP contains information for the three parties, namely the DGT, Taxpayers and Tax Consultants. For DGT, this SOPOP becomes a media of supervision on the implementation of consultation services provided by each Tax Consultant through Annual Reports reported by Tax Consultant through SIKOP. While for the Taxpayer, SIKOP website can be a reference when you want to use the services of tax consultants, whether the Tax Consultant is registered in the Directorate General of Taxes or not. For Tax Consultants, SIKOP becomes an administrative medium ranging from registration as a tax consultant, application for a license

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of practice, application for extension of Practice Permit Card up to the submission of the Annual Report of Tax Consultant.

Decree of the Minister of Finance of the Republic of Indonesia No. 294/KMK.04/1998 as amended the latest by Regulation of the Minister of Finance of the Republic of Indonesia No. 111/PMK.03/2014 About Tax Consultant stipulates the obligation of Tax Consultant to submit Annual Report of Tax Consultant which contains information on Taxpayer's amount and description which has been given consulting service in taxation and list of realization of continuous professional development activity. The Annual Report of the Tax Consultant shall be submitted to the Director General of Taxes no later than the end of April of the subsequent tax year. The Implementation Guidance of PMK No.111/PMK.03/2014 stipulated in Regulation of Director General of Taxation No. 13/PJ/2015 Concerning the Implementation Guidance of Tax Consultants.

Regulation of the Director General of Taxation No. 13/PJ/2015 About the Implementation Guide The Tax Consultant regulates the administrative application of Tax Consultant, an application that supports the administrative process of Tax Consultant who can be accessed through intranet network of Directorate General of Taxes and internet. Tax Consultant will be given Personal Identification Number (PIN) to access Tax Administration application. April 2016, Directorate General of Taxes launches SIKOP or Tax Consultant Information System as a form of implementation of the provisions of Regulation of the Director General of Taxation No. 13/PJ/2015 Concerning the Implementation Guidance of Tax Consultants. This SOPOP shall be effective starting from the submission of the Annual Report of the Tax Consultant of the Year 2015 submitted no later than the end of April of the subsequent tax year.

Based on the background, in this research, the research team want to evaluate how the service quality of Tax Consultant Information System (SIKOP) using Service Quality concept approach (SERVQUAL), through dimension tangibles, reliability, responsiveness, assurance and empathy.

1.2. Research objectives

This research aims to:

To know how the quality of Tax Consultant Information System (SIKOP) based on Service Quality concept approach.

1.3. Research urgency

This research has an urgency for some parties, namely:

1. Tax Consultant

From this research is expected to provide knowledge for the Tax Consultant on the importance of carrying out the obligation to submit the Annual Report of Tax Consultant through SIKOP.

2. Taxpayers

From this research is expected to provide knowledge about Tax Consultant registered in Directorate General of Taxes.

3. Government

For the government, this study is expected to provide input improvements to the Tax Consultant Information System.

2. Literature

2.1. Electronic government

Electronic government or e-government (derived from the English word electronics government, also called e-gov, digital government, online government or in a particular context transformational government) is the use of information technology by the government to provide information and services for its citizens, As well as other matters pertaining to government. The most expected benefits of electronic government are increased efficiency, convenience, and better accessibility of public services. Janet Caldw, director of the Institute for Electronic Governance (IBM Co.) from the results of his study with Kennedy School of Government, the Harvard University, defines, "electronic government is nothing short of a fundamental transformation of government and governance at a scale we have not Witnessed as the beginning of the industrial era." The World Bank Group defines electronic government refers to the use of government information technology (such as Wide Area Networks, the Internet, and mobile computing) that have the ability to transform relations with citizens, Businesses, and other arms of government. (Electronic government relates to the use of information technology (such as wide area network, internet and mobile computing) by government organizations that have the ability to form relationships with citizens, businesses and other organizations in government.

3. Method

The research method used is descriptive. The collection of data in the form of primary data and secondary data. Primary data were obtained by using questionnaires, direct interviews with informants and direct observation (observation) on field events. While the secondary data obtained through the search of various literature and documents. The primary data used are questionnaires made using Service Quality concept approach (SERVQUAL), through dimension of tangibles, reliability, responsiveness, assurance and empathy.

Servqual scale includes five dimensions of service quality, namely; Tangibles, Reliability, Responsiveness, Assurance and Empathy. Each dimension has several questions and is answered within the range of values 1 to 5, where 1 represents a strongly disagree and 5 represents a strongly agree, with a total of 34 questions. The aforementioned five dimensions are as follows:

1. Tangibles (measurable evidence), describes the physical facilities, equipment, and appearance of personnel as well as the presence of the users.
2. Reliability (reliability), refers to the ability to deliver promised services accurately and reliably.
3. Responsiveness (responsiveness), that is, willingness to help customers and give proper attention.
4. Assurance is a polite and knowledgeable employee who gives you confidence and confidence.
5. Empathy (empathy), including caring and individual attention to the users.

4. Result and Discussion

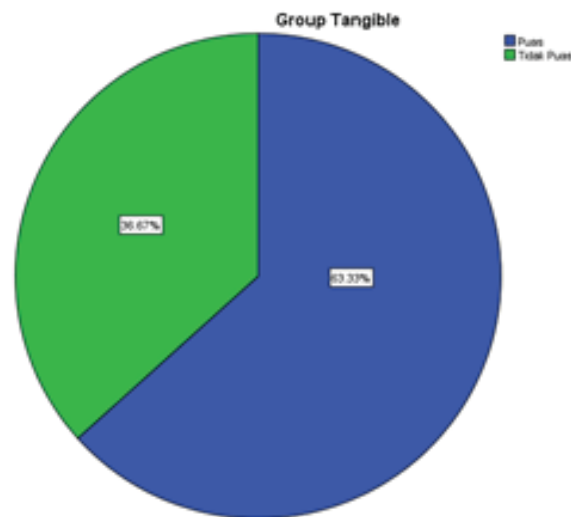
The results of data processing on the five dimensions, namely tangible, reliability, responsiveness, assurance and empathy indicate that overall respondents are satisfied with the quality of Tax Consultant Information System (SIKOP) service. The discussion of each dimension is as follows:

4.1. Tangible dimension

In the Tangible dimension, respondents are given 9 (nine) attribute assessments determined by site appearance and completeness of functions as a means of communication and application of registration and change of data, extension of permit and submission of Annual Report of Tax Consultant. With the number of respondents 30 people, the value of median calculation Tangible Dimension of 4. Of all respondents, as many as 19 people or as many as 63.3% answered 'SATISFIED', while 11 people or 36.7% answered 'NOT SATISFIED'.

TABLE 1

Group Tangible					
		Freq.	%	Valid %	Cum. %
	Puas	19	63.3	63.3	63.3
Valid	Tidak Puas	11	36.7	36.7	100.0
	Total	30	100.0	100.0	

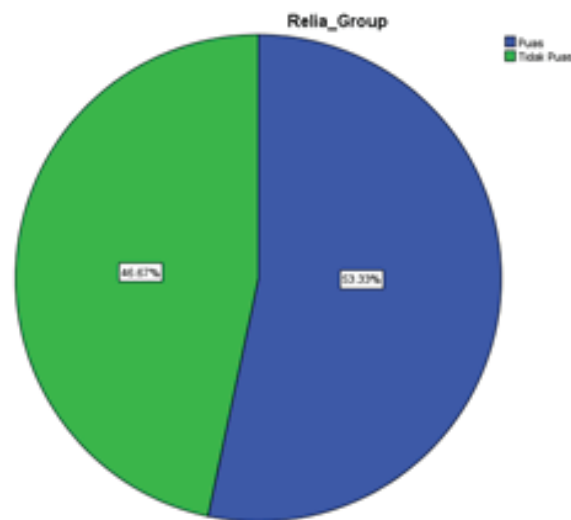


4.2. Dimension reliability

In the Reliability dimension, respondents are given 9 (nine) attribute assessment, this dimension regulates the extent to which the function has been run consistently among all consultants. With the number of respondents 30 people, the calculated median value of Dimension Reliability of 4. Of all respondents, as many as 16 people or as many as 53.3% answered 'SATISFIED', while 14 people or 46.7% answered 'NOT SATISFIED'.

TABLE 2

		Relia_Group			
		Freq.	%	Valid %	Cumm. %
Valid	Puas	16	53.3	53.3	53.3
	Tidak Puas	14	46.7	46.7	100.0
	Total	30	100.0	100.0	



4.3. Dimensional responsiveness

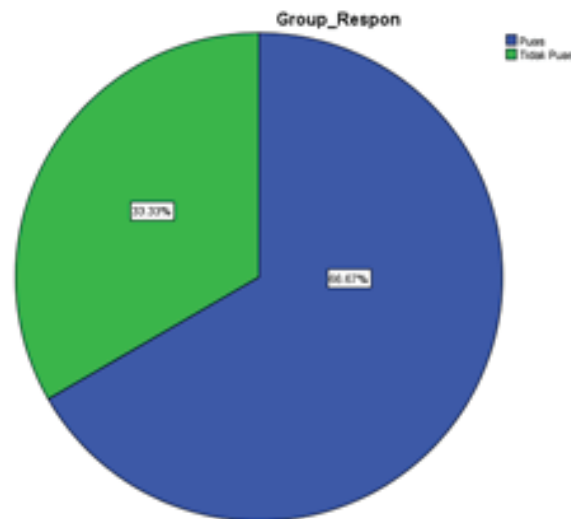
In this dimension, respondents are given 5 (five) attribute appraisals that include satisfactory service and ensures the service is ready at any time for tax consultants. With the number of respondents 30 people, the value of median calculation Dimensions Responsiveness (responsiveness) of 3.25. Of all respondents, as many as 30 people or as many as 66.7% answered 'SATISFIED', while 10 people or 33.3% responded 'NOT SATISFIED'.

4.4. Assurance dimension

In this Assurance Dimension, respondents are given as many as 6 (six) attributes of assessment which include the service functions where Tax Consultant plays an active role in the learning process with a pleasant atmosphere. The value of the median calculation Dimensions Assurance (Warranty) of 3.63. The number of respondents who answered 'SATISFIED' and answered 'NOT SATISFIED' as much as 15 people or 50%.

TABLE 3

Group_Respon					
		Freq.	%	Valid %	Cumm. %
Valid	Puas	20	66.7	66.7	66.7
	Tidak Puas	10	33.3	33.3	100.0
	Total	30	100.0	100.0	



4.5. Dimension of Empathy

In the Empathy dimension, the respondent is given 5 (five) attribute assessments related to the perception that the Tax Consultant that the site is paying attention to the Tax Consultant. The value of median calculation of Empathy (Serenity) is 3.83. Similar to the Assurance Dimension, the number of respondents who answered 'SATISFIED' 63.3% and answered 'NO SATISFIED' amounted to 36.7%.

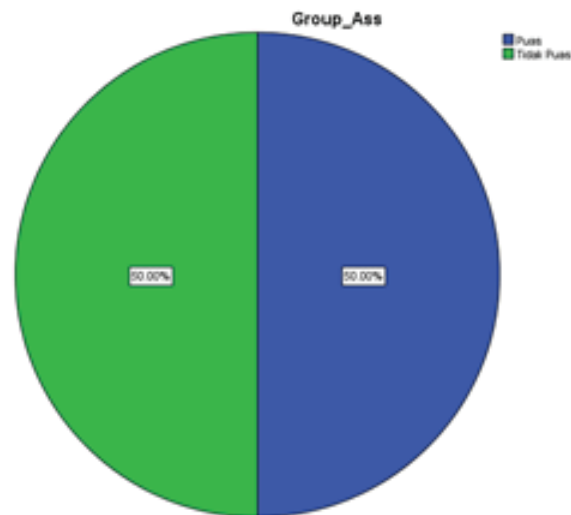
The average result of SERVQUAL dimension is 'SATISFIED' 59.3% and 'NO SATISFIED' 40.7%, it indicates that Tax Consultant 'PUAS' on Tax Consultant Information System website.

5. Conclusion

From the results of research and analysis that researchers have done about the Evaluation of Information Systems Consultant Tax (SOPOP), can be drawn conclusion as follows: Quality website Information Systems Consultant Tax can be concluded 'PUAS', with the explanation as follows:

TABLE 4

Group_Ass					
		Freq.	%	Valid %	Cumm. %
Valid	Puas	15	50.0	50.0	50.0
	Tidak Puas	15	50.0	50.0	100.0
	Total	30	100.0	100.0	



1. Tangible Dimension

Appearance of the consultation.pajak.go.id site in accordance with the services provided, interesting, structured, comprehensive in the submission of annual reports, registration permits and other services.

2. Dimensions of Reliability

The site konsultan.pajak.go.id quite consistent in presenting services for Tax Consultants.

3. Dimensions of Responsiveness

consultation.pajak.go.id website that responds to the administrative requirements of the Tax Consultant, as it is easily accessible.

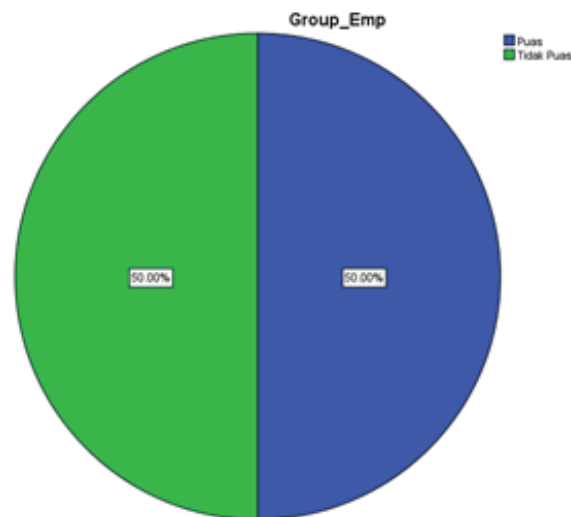
4. Dimension Assurance

Site konsultan.pajak.go.id provide convenience in the delivery of the Annual Report of Tax Consultants.

5. Dimensions of Empathy

TABLE 5

Group_Emp					
		Freq.	%	Valid %	Cumm. %
Valid	Puas	15	50.0	50.0	50.0
	Tidak Puas	15	50.0	50.0	100.0
	Total	30	100.0	100.0	



Site konsultan.pajak.go.id provide ease of information required by Tax Consultants.

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