# TAX CONSULTANT SERVICES TO IMPROVE TAXPAYER COMPLIANCE

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**Abstract-This study aims to analyze** SPT reporting compliance level at the South Badung Tax Service Office (KPP). This study uses a population of all taxpayers registered at the KPP Pratama South Badung which amounted to 53,629 taxpayers. Sampling was carried out byPurposive sampling technique based on certain criteria so that there are 100 respondents.The data collection technique used in this study used a survey technique with the tool used was a questionnaire (questionnaire). The data analysis technique used the SERVQUAL method, the Importance-Performance Analysis (IPA) diagram and the Simple Regression Test. The results of the study indicate that the tax consultant service according to the taxpayer has not been assessed for its maximum performance. On average, respondents rated the quality of compliance on the assurance dimension as more satisfactory than the other dimensions. Indicators that need more targeted improvement efforts because they are considered important by taxpayers but the performance of tax consultants is not good, namely on the reliability dimension (trained consultants become a proactive profession, serve and have good tax knowledge, on the responsiveness dimension, the Consultant provides an appropriate response to the problems faced by the Taxpayer, and also on the responsiveness dimension. The Consultant immediately informs the change in tax provisions and their interpretation related to the Taxpayer's business. Improving tax consultant services has an effect on increasing taxpayer compliance.

Keywords: service, compliance, tax consultant, taxpayer, service quality, importance performance analysis.

## INTRODUCTION

The number of business actors who have not taken advantage of tax incentives is due to many business actors who do not understand how to take advantage of these incentives andsome taxpayers are not aware of these incentives. The efforts of the Director General of Taxes (DGT) to increase taxpayer compliance is by utilizing a cooperation contract between the Director General of Taxes and the Indonesian Tax Consultant Association (IKPI). The cooperation contract between DGT and IKPI has been socialized by DGT through press release number 7 of 2018 ondate28 February 2018 regarding DGT and IKPI cooperation to increase awareness and tax compliance. The purpose of the agreement, among others, is to increase the role of tax consultants for IKPI members in building public awareness and compliance in the taxation sector. The cooperation in tax consultant services is expected to increase taxpayer compliance.

Fluctuations in the level of SPT reporting compliance at the Primary Tax Service Office (KPP) of South Badung. It can be seen in 2016 that the level of taxpayer compliance at the Pratama Tax Service Office (KPP) in South Badung was 49.73%, then in 2017 it became 49.58%. In 2018 the level of taxpayer compliance increased to 51.70% but in 2019 there was a decrease in the level of taxpayer compliance to 49.62% and in 2020 there was an increase in the level of taxpayer compliance to 51.13%.

The problems that refer to the implementation of this research are:The Primary Tax Service Office (KPP) in South Badung is experiencing less than optimal tax revenue due to low taxpayer compliance. One of the ways the government Director General of Taxes (DGT)by conducting policy reforms in cooperation with IKPI to improve tax compliance. However, the response of taxpayers regarding the policy reform of cooperation with IKPI in services can improve taxpayer compliance is not yet known. Based on the problems described above, the research variables for tax consultant services can be derived to improve mandatory compliance in the form of Service Quality (SERVQUAL), namely: tangible including physical facilities, equipment, personnel; reliable includes the ability to provide reliable and accurate services; responsive includes the willingness to help taxpayers and provide fast and appropriate services; assurance includes knowledge and ability

to make taxpayers believe; and empathy includes attention and understanding to help Taxpayers sincerely.

According to Tahar and Rachman (2014) compliance with taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligations and carry out their taxation rights. Taxpayer compliance is behavior that is based on the awareness of a taxpayer about his tax obligations while still being based on the laws and regulations that have been stipulated.

Awareness itself is part of intrinsic motivation, namely motivation that comes within the individual itself and extrinsic motivation, namely motivation that comes from outside the individual, such as encouragement from tax officials to improve tax compliance. One of the ways that the DGT government does is to reform policies in cooperation with IKPI to improve tax compliance. However, the taxpayer's response is not yet known about the policy reform in cooperation with IKPI.

The field of study of this researcher is behavioral accounting. Behavioral accounting is a multidisciplinary field that originates from the construct of behavioral sciences theory so that behavioral accounting is a meeting between accounting and social sciences. According to Hofstedt and Kinard (1970) the definition of behavioral accounting is The study of the behavior of accountants or the behavior of nonaccountants as they are influenced by accounting functions and reports. Based on this definition, behavioral accounting is the study of the behavior of accountants or the behavior of non-accountants when they are influenced by the accounting and reporting functions of accounting.

Compliance theory is a theory that explains a condition in which a person obeys the orders or rules given. According to Tahar and Rachman (2014) compliance with taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligations and carry out their taxation rights. Taxpayer compliance is behavior that is based on the awareness of a taxpayer about his tax obligations while still being based on the laws and regulations that have been set.

This phenomenon is the background of the research. Based on the phenomena and theories that have been described, a study was conducted on service quality and taxpayer compliance.

## LITERATURE REVIEWS

The theory of the foundation of this research is used to explain phenomena and underlies the selection of research variables, namely: attribution theory and social learning theory. Attribution theory, each individual tends to ascribe success to something because of internal factors rather than external factors and blame for something bad that happened to external factors rather than internal factors. (Frizt Heider, 1958, Robbins and Timothy, 2015, Malle, 2011,Weiner, 2010, Samsuar, 2019). The theory reveals that taxpayers can observe the surrounding environment in paying their tax obligations so that individuals can have the awareness to participate in paying their tax obligations. For example, a taxpayer who is on time to submit a tax return, this is because the taxpayer understands how to calculate the tax payable and knows how to fill out tax return Nevertheless, taxpayers try to understand how to calculate taxes and fill out tax returns, because these taxpayers hope to avoid tax penalties and sanctions. This theory is relevant to explain

the factors that can affect taxpayer compliance used in this research model.

Social learning theory explains that a person can learn through direct observation and experience (Bandura, 1977, Robbins and Timothy, 2015). The process in social learning to determine the influence of the model on an individual, namely: 1) The attention process, namely the process of individuals recognizing and paying attention to a model, 2) The containment process, the process of individuals remembering an action model after the model is no longer available, 3 ) The process of motor reproduction, namely the individual process of converting observations into actions, 4) The affirmation process, namely the process of individuals displaying exemplified behavior if positive or negative incentives are available. This theory is relevant to explain the behavior of taxpayers in increasing compliance.Taxpayers if they have good knowledge and understanding of taxation will behave obediently in carrying out their tax obligations related to applicable tax regulations, the tax authorities can provide good and appropriate service quality to taxpayers, and there are strict penalties and tax sanctions by the Directorate General of Taxes.

## RESEARCH METHOD

This research design aims to identify and evaluate tax consultant services that can improve taxpayer compliance. Knowing the existence of this relationship is tested using the SERVQUAL model as has been refined by Zeithaml, et al. (1990), Importance Performance Analysis (IPA) method and linear regression test. Based on the framework of thought and research concepts, a research design can be made. The first step in this research is to determine the formulation of the problem and hypothesis, determine the sample and data sources. Furthermore, statistical testing was carried out with quantitative analysis techniques. The results of the analysis are then interpreted to answer research problems. The last step the researcher will conclude and make suggestions from the results of the analysis.corporate tax registered at the Tax Service Office (KPP) Pratama South Badung. The choice of location is due to individual taxpayers and corporate taxpayersThose who are registered at the South Badung KPP Pratama are taxpayers who are in the southern part of Bali. In addition, according to the 2020 tax revenue, the Bali Regional Office of the DJP Bali KPP Pratama Badung Selatan is ranked 6th out of 6 KPPs in Bali. The scope of this research is on the compliance of individual taxpayers and corporate taxpayers which is explained by tax consultant services as measured by the SERVQUAL method and Importance Performance Analysis (IPA). This study only uses quantitative data. In this study, quantitative data were obtained from qualitative data which were scored (scoring). The scoring used in this study is from 1 to 4. The source of data used in this study is primary data.53,629 Taxpayer. Sampling was carried out byPurposive sampling technique. Purposive sampling technique is a non-random sampling based on the following criteria:

1. Taxpayers who fulfill their tax obligations are assisted by a tax consultant.
2. Corporate taxpayers and individual taxpayers who do business are located in South Badung district.

The sample size technique in this study uses Slovin's opinion with the results 100 respondents. Respondents in this study were conducted by accidental sampling technique. The

data collection technique used in this study used a survey technique with the tool used was a questionnaire (questionnaire). The questionnaire used in this study is a questionnaire adapted from previous research, namely Anies et al. (2016). The data analysis technique used the SERVQUAL method (Parasuraman, Zeithaml, and Berry (Parasuraman, 1990),Method SERVQUAL uses a number of formulas used by Parasuraman (1988).

Descriptive analysis technique to identify important performance factors that must be demonstrated by an organization in meeting the satisfaction of service users with the Importance-Performance Analysis (IPA) diagram. The IPA diagram divides these types of services into four groups as follows:

1. *Concentrate here*/ main priority, is a part attribute that is considered important by customers but the performance of the service provider is not good.
2. *Keep up the good work*/continue achievement, is the part where the customer considers that the service attribute is important and the performance provided is good.
3. *Low priority*/ low priority, is a part that is not important to customers and service performance is also not good.
4. *Possible overkill*/excessive, is an unimportant part for customers but good service performance.

## RESULTS AND DISCUSSIONS

Based on the average method, the Taxpayer assesses that the Tax Consultant's performance has not been maximized in increasing Taxpayer compliance because there has only been an increase orservice increase of 0.88 of the total increase of1.00. This means there isroom for pfixof 0.12 Meanwhile, according to the SERVQUAL and IPA methods there is still a difference between expectations and perceptions of taxpayers of 0.23, ideally there is no difference between expectations and perceptions. The average service performance is 3.88 (perception) while the average level of importance (expectation) is 3.65. This difference also shows thatroom for pfix.Overall, Taxpayers are of the opinion that the Tax Consultant resulted in an average increase in compliance of 0.88 with the highest increase in the empathy component of0.99 and the lowest increase in the physical evidence component was 0.68. Order of valuesincreased compliance which has value increased compliance The largest to the smallest dimensions are empathy (0.99), assurance (0.98), responsiveness (0.91), reliability (0.84) dimensions, and evidence dimensions. physical (tangible) (0.68).

The results of the analysis on each dimension of the quality of Tax Consultant services improve taxpayer compliance, namely:

1. Value interests/expectations.
   The results of the study show that the value of the greatest importance/hope is on the dimensions of physical evidence (*tangibles*) (3.86), the smallest value of importance/hope is on the dimension guarantee (assurance) (3.44), while the average importance/expectation value for each dimension is (3.65). This shows that the average respondent places more importance/expectations on the dimensions of physical evidence (*tangibles*) compared to other dimensions. It also shows that physical evidence (*tangibles*) or understanding the needs of customers is prioritized by the Tax Consultant.
2. Value of satisfaction/perception

The results showed that the greatest value of satisfaction/perception was on the tangibles dimension (3.98), the smallest value of satisfaction/perception was on the dimension of reliability (3.81), responsiveness (responsivness) (3.81) , while the average value of satisfaction/perception for each dimension is (3.88). This shows that the average respondent assesses satisfaction/perception on the dimensions of physical evidence (*tangibles*) is more satisfying than the other dimensions. Tax Consultants pay more attention to indicators of physical appearance on the security needs of taxpayers so that they are protected from incompetent tax consultants.

3. Gap value/gap
   The results of the study show that the value of the largest gap is the assurance dimension (0.52), the smallest gap is the dimension of responsiveness(0.11), while the average gap value for each dimension is (0.23). This shows that on average respondents feel a higher level of discrepancy in the assurance dimension compared to other dimensions. The order of the gap values that have the largest to the smallest gap values is the assurance dimension (0.52), the empathy dimension (0.23), reliability (0.14), the physical evidence dimension (tangible) (0.13), dimension of responsiveness (responsiveness) (0.11).
4. Score Compliance Quality (Q)
   Quality is a comparison between the value of expectations (importance) and perception (satisfaction). The results of the study presented in Table 5.6 show that the quality of compliance for each dimension is almost balanced. The value of compliance quality (Q) for all dimensions is above 1, the service quality of the Tax Consultant in this case is said to be good. However, it is necessary to make more targeted improvement efforts from the Tax Consultant so that the quality of service is getting better.

Tax Consultants according to the Taxpayers are based on the IPA method. The concentrate here category or quadrant contains indicators (B08) A trained consultant becomes a proactive profession, has a service attitude and has good tax knowledge, (C12) The consultant provides appropriate responses to problems faced by Taxpayers, and (C13) Consultants immediately inform changes to provisions taxation and its interpretation related to the Taxpayer's business. This means that it is still below the expectations of taxpayers, so it needs to be improved. In the keep up the good work category or quadrant, there are nine indicators that relatively must be maintained because they are considered important for the performance of the Tax Consultant, namely: (A01) The consultation room is clean, tidy, and comfortable, (A02) Clean and tidy appearance, (A03) Supported by good communication equipment such as office telephones, cellular telephones, and facsimiles, (A04) Supported by adequate office facilities and infrastructure such as computers, printers, paper, (B05) Honesty, accuracy, and firmness of consultants in applying tax regulations, (B06) Consultants provide clear, complete, and correct information to Taxpayer regarding rights and obligations, (C10) Consultants are trained to provide effective answers to questions Taxpayer, (D17) Consultants are able to provide explanations and communicate well, friendly, and polite, (E19) Consultants build good communication with Taxpayer so that awareness

Taxpayer in fulfilling their tax rights and obligations. The nine indicators contained in the maintain achievement section must be maintained in quality, the E19 indicator gets special attention because it is located at the border, if the performance of the Tax Consultant service decreases, this indicator will shift to (or towards the quadrant) the quadrant of possible overkill. low priority category or quadrant, the indicators contained in this section are indicators which according to the IPA method are considered relatively low performance and relatively low importance. This means that the indicator has received less attention from taxpayers. Taxpayers in dealing with Tax Consultants consider that there are six problems related to each indicator as follows:

1. Reliability (Reliable) (B07) The consultant can be a liaison officer between the Taxpayer and the Tax Office for the following types of taxes: a. PPh; b. PPN; c. PPnBM, (B09) Consultants are not discriminatory in providing tax services to taxpayers,
2. Responsiveness (C11)Consultants act quickly in dealing with complaints and problems Taxpayer,
3. Empathy (E18) Consultants make it easier for Taxpayers to carry out their tax obligations, (E20) Consultants have an understanding of the business and needs of Taxpayers related to their tax obligations, and (E21) Consultants monitor Taxpayer compliance in order to avoid the imposition of tax sanctions.

Category or quadrant of excess (possible overkill), mapping results with IPA diagrams show that there are onlyfour indicators that the Taxpayer considers excessive, namely the indicator (D14) The consultant has the knowledge and ability related to the taxpayer's tax obligations, (D15) the consultant follows the business development of the taxpayer in relation to the fulfillment of his tax obligations, (D16) the consultant is able to provide complete services, (E22) Consultants provide guidance and consultation against taxpayers who are their responsibility.

This research find the indicator that is on quadrant the main priorities (Concentrate Here), namely: (B08) Consultants are trained to be proactive professions, serve and have good tax knowledge, (C12) Consultants provide appropriate responses to problems faced by Taxpayers, and (C13) Consultants immediately inform changes in tax provisions and their interpretations related to the business of the Taxpayer. This is indicator B08 there is a gap of 0.10 from the expected value of 3.65 and the perception value of 3.75, C12 there is a gap of 0.12 from the expected value of 3.64 and the perception value of 3.76, C13 there is a gap of 0.09 from the expected value of 3.73 and the perception value of 3.82 and the total average gap of 0.23 from the expected value of 3.65 and the perceived value of 3.88, it means that there is still a high difference according to the taxpayers so that services need to be improved. The indicators located in this quadrant are considered important indicators by taxpayers but the performance of tax consultants is not good in line with research (Sri Andayani, 2018). This finding supports Mori's (2002) theory that service quality is a comparison between customer expectations of services that should be received with services actually received by taxpayers whose measurement is using the views of service users themselves which is carried out by conducting a survey of service users with the SERVQUAL model. (Parasuraman, Zeithaml, and Berry, 1990). In addition, indicators B08, C12,

C13 show an increased value of compliance by 1.03, 1.03, and 1.02, respectively, which means increasing tax compliance, both formal compliance and material compliance (Nurmantu, 2014, Siti,

This study found indicators that are in the maintain performance quadrant (keep up the good work), namely: (A01) The consultation room is clean, tidy, and comfortable, (A02) Clean and tidy appearance, (A03) Supported by good communication equipment such as office telephone, cellular telephone, and facsimile, (A04) Supported by adequate office facilities and infrastructure such as computers, printers, paper. This is the indicator A01 there is a gap of 0.12 from the expected value of 3.85 and the perception value of 3.97, A02 there is a gap of 0.04 from the expected value of 3.94 and the perception value of 3.98, A03 there is a gap of 0.24 from the expected value of 3.75 and the perception value of 3.99, A04 there is a gap of 0.11 from the expected value of 3.88 and the perceived value of 3.99, B05 there is a gap of 0.11 from the expected value of 3.84 and the perception value of 3.95, B06 there is a gap of 0, 10 from the expected value of 3.80 and the perception value of 3.90, C10 there is a gap of 0.12 from the expected value of 3.58 and the perceived value of 3.69, D17 there is a gap of 0.16 from the expected value of 3.80 and the perceived value 3.96, E19 there is a gap of 0.29 from the expected value of 3.66 and the perception value of 3.95, and the total average gap is 0.23 from the expected value of 3.65 and the perception value of 3.88 means that there is still a difference according to taxpayers so that services need to be improved. These five indicators are the results of the Importance Performance Analysis that the indicators in the keep up the good work quadrant are the tax consultant's work performance that must be maintained in accordance with the theory (Parasuraman, Zeithaml, and Berry, D17 there is a gap of 0.16 from the expected value of 3.80 and the perception value of 3.96, E19 there is a gap of 0.29 from the expected value of 3.66 and the perception value of 3.95, and the total average gap is 0.23 from the expected value of 3.65 and the perceived value of 3.88, it means that there is still a high difference according to the taxpayers so that services need to be improved. These five indicators are the results of the Importance Performance Analysis that the indicators in the keep up the good work quadrant are the tax consultant's work performance that must be maintained in accordance with the theory (Parasuraman, Zeithaml, and Berry, D17 there is a gap of 0.16 from the expected value of 3.80 and the perception value of 3.96, E19 there is a gap of 0.29 from the expected value of 3.66 and the perception value of 3.95, and the total average gap is 0.23 from the expected value of 3.65 and the perceived value of 3.88, it means that there is still a high difference according to the taxpayers so that services need to be improved. These five indicators are the results of the Importance Performance Analysis that the indicators in the keep up the good work quadrant are the tax consultant's work performance that must be maintained in accordance with the theory (Parasuraman, Zeithaml, and Berry, 88 means that there are still high differences according to taxpayers so that services need to be improved. These five indicators are the results of the Importance Performance Analysis that the indicators in the keep up the good work quadrant are the tax consultant's work performance that must be maintained in accordance with the theory (Parasuraman, Zeithaml, and Berry, 88 means that there are still high differences according to taxpayers so that services need to be improved. These five indicators are the results of the

Importance Performance Analysis that the indicators in the keep up the good work quadrant are the tax consultant's work performance that must be maintained in accordance with the theory (Parasuraman, Zeithaml, and Berry, 1990) is also in line with research (Sri Andayani, 2018). Taxpayers are required to remain obedient to their tax obligations based on physical evidence that can be shown by a Tax Consultant, this is in accordance with Weiner's attribution theory (2010), physical evidence (tangibles) from external forces affecting taxpayers and Bandura's (1977) and Robbins and Timothy (2015). Taxpayers will be obedient in paying and reporting taxes that are their obligations if through their direct observation and experience, the taxes paid have been used to assist development in their territory. Indicator (B05) Honesty, accuracy, and firmness of consultants in applying tax regulations, (B06) Consultants provide clear, complete, and correct information to Taxpayer regarding rights and obligations, (C10) Consultants are trained to provide effective answers to questions Taxpayer, (D17) Consultants are able to provide explanations and communicate well, friendly, and polite, (E19) Consultants build good communication with Taxpayer so that awareness Taxpayer in fulfilling their tax rights and obligations is also an indicator that needs to be maintained in improving taxpayer compliance based on analysis *Importance Performance Analysis* according to theory (Paragrim, A et al, 1988). The awareness of taxpayers to comply with this taxation arises because:honesty, accuracy, and firmness; clear, complete, and correct information; effective answers to questions; communicate well, friendly, and polite; good communication built all of thisthe existence of causation according to attribution theory (Heider, 1958) explains that there are two definitions of attribution, namely attribution as a perception process and attribution as causality research. Besides, the results of this study confirm the results of research that service quality affects taxpayer compliance (Yuliana, 2015), service quality affects service satisfaction, and this has implications for taxpayer compliance (Hadiwijaya and Febrianty, 2019). Taxpayer compliance also grows due to the attention process, the understanding process, the individual process of converting observations into actions, and the affirmation process according to the social learning theory proposed by Bandura (1977) and Robbins and Timothy (2015).

This study found indicators that were in the possible overkill quadrant, namely: indicator (D14) Consultant has knowledge and ability related to Taxpayer's tax obligations, (D15) Consultant follows Taxpayer's business development with regard to fulfilling his tax obligations, (D16) Consultants are able to provide complete services, (E22) Consultants provide guidance and consultation to taxpayers who are their responsibility. This is an indicator of D14 there is a gap of 1.18 from the expected value of 2.81 and the perception value of 3.99, D15 there is a gap of 0.33 from the expected value of 3.62 and the perception value of 3.95, D16 there is a gap of 0.41 from the expected value of 3.53 and the perception value of 3.94, E22 there is a gap of 0.36 from the expected value of 3.61 and the perception value of 3.97, and the total average gap is 0,

The four indicators D14, D15, D16, and E22 according to the Taxpayer are done very well, but specifically D14 for the Taxpayer it is not so important because there are sentences of knowledge and ability related to the Taxpayer's tax obligations, Taxpayers feel that if the Tax Consultant knows too much about the condition of the Taxpayer, they are worried that the amount

of tax to be paid will increase. There are three indicators that are considered excessive by taxpayers, namely: D15, D16, and E22. Tax consultants build good communication with taxpayers so as to create awareness of taxpayers in fulfilling their tax obligations, because the three indicators are bordered by the keep up the good work quadrant. quality of this achievement must be maintained. This is in accordance with the Importance Performance Analysis Theory that indicators in the keep up the good work quadrant are important to be maintained (Paragrim, A et al, 1988), also in line with research (Sri Andayani, 2018) Factors located in the excessive quadrant (possible overkill) are seen as excessive by taxpayers. It is said to be excessive because it is seen from the level of interest/hope that is low but with a high level of satisfaction/perception. So that the Tax Consultant can reduce its service performance from these indicators with the aim of reducing expenses a little, as long as the Taxpayer can still feel satisfaction above competitors.

This study found indicators that are in the quadrantlow priority, that is: (B07) The consultant can be the liaison officer between Taxpayerwith KPP for the following types of taxes: a. PPh; b. PPN; c. PPnBM, (B09) Consultants are not discriminatory in providing tax services to taxpayers, Responsiveness C11 Consultants act quickly in overcoming complaints and problemsTaxpayer, Empathy (E18) Consultants make it easier Taxpayer in carrying out tax obligations, (E20) Consultants have an understanding of the business and needs Taxpayer relating to its tax obligations, and (E21) the Consultant monitors compliance Taxpayer in order to avoid the imposition of tax sanctions. This means that the B07 indicator has a gap of 0.10 from the expected value of 3.52 and the perception value of 3.62, C11 there is a gap of 0.11 from the expected value of 3.58 and the perception value of 3.69, E18 there is a gap of 0.14 from the expected value of 3.59 and the perceived value of 3.73, E20 there is a gap of 0.13 from the expected value of 3.59 and the perceived value of 3.72, E21 there is a gap of 0.24 from the expected value of 3.53 and the perceived value of 3. .77 and a total average gap of 0.23 from the expected value of 3.65 and the perception value of 3.88, meaning that there is still a high difference according to the taxpayers so that services need to be improved. In line with research (Sri Andayani, 2018) FactorsThose located in this quadrant have a low level of perception or actual performance at the same time are considered not too important. So it will be in vain if improvements are made with the interest/hope it can improve taxpayer compliance but the customers themselves do not consider itindicatorsit as something important.

Based on testing the effect of tax consultant services on taxpayer compliance, according to the results of the analysis, it is found that the increase in tax consultant services has a positive effect on increasing taxpayer compliance. In accordance with the attribution theory, the results of this analysis explain that an increase in tax consultant services causes an increase in taxpayer compliance. Tax consultant services that can provide more knowledge and understanding for taxpayers are a very influential factor in increasing taxpayer compliance.

## CONCLUSIONS AND SUGGESTIONS

The existence of Tax Consultant services for taxpayer compliance is increasing as evidenced by that the compliance

quality of each dimension is almost balanced. The highest value of compliance quality is found in the assurance dimension of 1.15, the smallest value of compliance quality is found in the tangibles dimension of 1.03, and the responsiveness dimension of 1.03, while the average value of compliance quality The average for each dimension is (1.06). This means that the average respondent assesses the quality of compliance on the assurance dimension as more satisfactory than the other dimensions. This can be seen from the trustworthy nature of the Tax Consultants that the Tax Consultants have the knowledge and ability related to the Taxpayer's tax obligations, Tax Consultants follow the business developments of Taxpayers with regard to the fulfillment of their tax obligations, Tax Consultants are able to provide complete services, and Tax Consultants are able to provide explanations and communicate in a good, friendly, and polite manner. The value of compliance quality (Q) for all dimensions is above 1, the service quality of the Tax Consultant in this case is said to be good.MelalBased on the results of the questionnaire to the Taxpayer which was processed using the average method, the SERVQUAL method and the IPA diagram of the Tax Consultant as the service provider, it was also known that there were elements that needed improvement. The average method of Taxpayers has not assessed the maximum performance of the Tax Consultant because there was only an increase or increase in service of 0.88 from the total increase of 1.00. This means there isroom for pfixof 0.12. Meanwhile, according to the SERVQUAL and IPA methods, there is still a difference between expectations and perceptions of taxpayers of 0.23, ideally there is no difference between expectations and perceptions. The average service performance is 3.88 (perception) while the average level of importance (expectation) is 3.65. This difference also shows thatroom for pfix.Referring to existenceroom for pfixit is necessary to make efforts to improve that are more focused on the part of the Tax Consultant so that the quality of service is getting better. More targeted improvement efforts analyzed with the IPA diagram, it can be seen which indicators are good and which ones need to be improved.

Indicators that need more targeted improvement efforts because they are considered important by taxpayers but the performance of tax consultants is not good, namely: B08 on the reliability dimension (trained consultants become a proactive profession, serve and have good tax knowledge , C12 on the responsiveness dimension. Consultants provide appropriate responses to the problems faced by Taxpayers, and C13 also on the responsiveness dimension. Consultants immediately inform changes to tax provisions and their interpretations related to the Taxpayer's business. - efforts to improve that are more focused onindicators considered important by the Taxpayer but the performance of the Tax Consultant is not good.

Improving tax consultant services has a positive effect on increasing taxpayer compliance. In accordance with the attribution theory, the results of this analysis explain that an increase in tax consultant services causes an increase in taxpayer compliance.

Future research is expected to be able to use other methods to improve the quality of taxpayer services.

Future research is expected to consider and addindicatorsothers that have not been written in this study.

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