

# In analyze of the function of Account Representatives based on the Regulation of the Minister of Finance: PMK 79/2015 versus PMK 45/2021

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**Abstract:** The method used in this research is qualitative. Stated that descriptive qualitative research analysis is a research method that provides an overview of the object under study through the data that has been collected as it is which is then processed and analyzed to draw conclusions. The purpose of this journal is to examine the comparison of The Minister of Finance Regulation No: PMK 79/2015 versus PMK 45/2021. The comparison that is studied is to analyze which is more profitable, whether the old regulations or new regulations. From the results of this study, after reviewing the comparison, basically the government regulation on Finance PMK 45/2021 is more beneficial for the government in the long term, which is important in preparing other options.

**Index Term:** *Account Representative (AR), Regulation, Minister of Finance.*

## I. Introduction

Indonesia is a developing country that always carries out development in all fields as a form of fulfilling its obligations to the Indonesian people. Of course, it takes a lot of money to fulfill the obligations of the State to its people. Indonesia has made various efforts to optimize all types of revenue as a source of state revenue (Widodo, 2010:1).

The Directorate General of Taxes in accordance with their functions is obliged to provide guidance, counseling, services, and supervision to the public. In carrying out its functions, the Directorate General of Taxes tries its best to provide services to the community according to its vision and mission. Through the tax reform in 1983, the tax system in Indonesia has changed from an official assessment system to a self-assessment system. Where in the official assessment system, the authority to determine the amount of tax is passive, while in the self-assessment system, taxpayers are entrusted with determining, calculating, calculating, depositing and self-reporting the amount of tax that must be paid to the Tax Service Office where the taxpayer is registered.

The interests of the Directorate General of Taxes and the interests of taxpayers are sometimes contradictory. The interests of the Directorate General of Taxes and the interests of taxpayers can be seen from two sides. The first side is related to development interests. From this point of view, both parties have the same interests, namely that the Indonesian state must be built together by all components of the nation's children. Entrepreneurs as taxpayers have an interest in public services and public facilities provided by the government. The government takes the source of funds for the provision of public services and public facilities from the APBN.

The Tax Service Office in carrying out its functions intensively in communication and counseling services or in other forms, the Account Representative has an important role in that regard, even though in the organizational structure that the Account Representative position is only a position in a fairly low structure. There are positions and rank positions for AR which refer to the Decree of the Minister of Finance regarding positions and rankings for implementers within the Ministry of Finance. Then, the determination of positions and position rankings for AR is carried out by high-ranking pratama officials administratively overseeing the relevant Tax Service Office on behalf of middle-high leadership officials.

In carrying out two different interests, namely the interests of the government represented by the director general of taxes and the interests of taxpayers, Account Representative is a position in the tax service office that can facilitate that, even though it is not

fully capable of fulfilling both, at least the Account Representative will provide the best solution to the taxpayer. Taxes, both corporate taxpayers and personal taxpayers.

Account Representative has the duty to provide guidance or advice and technical tax consultation to Taxpayers. In accordance with the duties of the Taxpayer, each Taxpayer can consult about taxes to his Account Representative free of charge. Before being assigned, AR was provided with intensive training with experienced trainers, so that they had in-depth knowledge of tax rules. In fact, many of them have received tax education since they were in college or when they were accepted as employees of the Directorate General of Taxes. His knowledge of tax always increases with the various workshops and in-house training he participates in.

In addition to its function as a provider of free consultation services for taxpayers, the account representative is also a liaison between the Directorate General of Taxes and taxpayers. For example, when a Taxpayer's business is audited by the Tax Auditor, the Account Representative can convey the intent and purpose of the audit, provide additional explanations regarding corrections from the examiner, or become a friend in discussions about the implementation of the latest tax policy. Even when it is felt that the Taxpayer does not get sufficient explanation about the tax correction made by the Tax Auditor, the Account Representative can help provide an explanation to the Taxpayer. With these various roles, Account Representatives are also equipped with the ability to understand the taxpayer's business processes comprehensively.

Account Representatives are employees in the Tax Service Office with the status of a State Civil Apparatus. Uniquely, in 2021 regarding the duties and responsibilities of the Account Representative, there will be significant changes for the Internal Directorate General of Taxes. This is the background for the author to conduct studies and studies related to the duties and responsibilities of the Account Representative compared to before.

## II. Methodology

This research is a descriptive qualitative research analysis, Sugiyono (2009:29) suggests that descriptive qualitative research analysis is a research method that provides an overview of the object under study through the data that has been collected as it is which is then processed and analyzed to draw conclusions. This research is comparative in nature, namely comparing the data obtained by the researcher, then simulation and analysis are carried out to then do a comparison so that the expected research results can be obtained.

Qualitative research produces descriptive data in the form of written words from people as well as observed behavior. The characteristics of qualitative research are as follows:

- Use a natural environment as a data source
- Has a descriptive analytical nature
- Emphasizes on process, not results
- Inductive (based on facts in the field)
- Prioritizing meaning

Starting from the definitions and characteristics of qualitative research described above, in principle this research uses a qualitative method approach that is a detailed approach in retrieving information related to the application to focus on deepening the duties and functions of the Account Representative based on Minister of Finance Regulation No. PMK 79/2015 versus PMK 45/2021.

The purpose of this article is to examine the comparison of The Minister of Finance Regulation No. PMK 79/2015 versus PMK 45/2021. The comparison studied is to analyze which is more profitable, whether the old regulations or new regulations. The government sets rules that are always related to long-term functions. And of course on the studies that have been carried out by the specified experts.

## III. Literature Review

### A. Account Representative

Account Representative as a tax officer who performs supervisory duties on the fulfillment of Taxpayer's tax obligations, serves the fulfillment of Taxpayer's rights, serves Taxpayer in consultation if the Taxpayer requires information or other matters related to the rights and obligations of fulfilling his taxation. Pandiangan (2008:27) . Account Representative is a liaison officer or liaison officer between the Taxpayer and the Directorate General of Taxes. Account Representative is responsible for providing information related to taxation or the latest regulations to Taxpayers. It is required to always provide an effective and professional response as well as quickly in responding to any tax problems experienced by the Taxpayer who is the responsibility of the AR. Account Representative is also a means of fulfilling the rights of Taxpayers. AR will always accompany, provide guidance, and appeal to taxpayers regarding tax issues. Account Representatives are also required to supervise every activity of the Taxpayer, especially for the fulfillment of tax obligations and the rights of the taxpayer. Based on reviews and opinions above it can be concluded that the function of the Account Representative which is directly related to taxpayers broadly includes education, assistance, and supervision. Furthermore, the term Account Representative can be referred to as AR.

## **B. Previous Definitions of Account Representative (AR) based on Government Regulation**

The establishment of AR has become one of the focuses of activities and steps for tax administration reform since 2002. This is stated in the Attachment to the Decree of the Director General of Taxes No.KEP-178/PJ/2004 concerning the Blueprint for DGT Policy from 2001 to 2010.

The existence of AR was first applied to Tax Service Office which has implemented a modern organization. AR at that time carried out the task of tax intensification through the provision of guidance / advice, consultation, analysis and supervision of taxpayers.

The legal basis for determining AR is KMK No.98/KMK.01/2006 s.t.d.d. PMK 68/PMK.01/2008. Based on this rule, at that time AR was defined as an employee who was appointed to each supervisory and consulting section at the Tax Service Office who had implemented a modern organization.

Over time, the regulation was revised with PMK 79/2015 which separated the functions and duties of AR into 2 functions with the definitions previously mentioned. In subsequent developments, the AR task was revised again with PMK 45/2021 which focused on AR to carry out tax oversight.

## **C. Services**

Service according to Kasmir (2017: 47) is the act or deed of a person or an organization to provide satisfaction to customers, fellow employees, and also leaders. Service is the process of meeting needs through the activities of others directly. Meanwhile, the definition of service in the General Indonesian Dictionary, service is helping to provide everything that is needed by other people such as guests or buyers. According to Kotler (1994), services are activities or results that can be offered by an institution to other parties that are usually invisible, and the results cannot be owned by the other party. Hadipranata (1980) argues that, service is an additional activity outside the main task (job description) given to consumers-customers, customers, and so on-and is felt both as appreciation and respect.

There are basically two types of services needed by humans, namely physical services that are personal as humans and administrative services provided by other people as members of organizations, be it mass organizations or the state.

## **D. Supervision**

Supervision is the process of determining performance measures and taking actions that can support the achievement of the expected results in accordance with the predetermined performance. Controlling is the process of measuring performance and taking action to ensure desired results. Supervision is a process to ensure that all activities are carried out according to what has been planned. The process of ensuring that actual activities conform to the planned activities.

According to Winardi "Supervision is all activities carried out by the manager in an effort to ensure that the actual results are in accordance with the planned results". Meanwhile, according to Basu Swasta "Supervision is a function that ensures that activities can produce the desired results". Meanwhile, according to Komaruddin "Supervision is related to the comparison between the actual implementers of the plan, and the initial steps for corrective action against significant deviations and plans".

Supervision is a systematic effort to set performance standards in planning, to design information feedback systems, to compare actual performance with predetermined standards, to determine whether a deviation has occurred, and to take corrective action necessary to ensure that all sources company or government resources have been used as effectively and efficiently as possible to achieve company or government goals. From some of the opinions above, it can be concluded that supervision is an important thing in carrying out a plan. With supervision, the planning expected by management can be fulfilled and run well.

Supervision is basically directed entirely to avoid possible deviations or deviations from the objectives to be achieved. through supervision is expected to help implement the policies that have been set to achieve the planned goals effectively and efficiently. In fact, through supervision an activity is created that is closely related to the determination or evaluation of the extent to which work has been carried out. Supervision can also detect the extent to which leadership policies are implemented and to what extent deviations occur in the implementation of the work.

The concept of such supervision actually shows that supervision is part of the management function, where supervision is considered as a form of inspection or control from the higher party to the lower party. In management science, supervision is placed as the last stage of the management function. From a managerial point of view, supervision also has the following meanings:

"Observation of the implementation of all audited organizational unit activities to ensure that all work being carried out is in accordance with plans and regulations." Or "an effort so that a job can be carried out in accordance with a predetermined plan, and with supervision it can minimize the emergence of obstacles, while obstacles that have occurred can be immediately identified which can then be taken corrective action."

Meanwhile, in terms of state administrative law, supervision is defined as :

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"The process of activities that compares what is carried out, carried out, or carried out with what is desired, planned, or ordered."

The results of this monitoring must be able to show to what extent there are matches and discrepancies and find the causes of discrepancies that arise. In the context of building public government management characterized by good governance, supervision is an important aspect to keep government functions running as they should. In this context, supervision becomes as important as the implementation of good governance itself.

In relation to public accountability, supervision is one way to build and maintain the legitimacy of citizens on government performance by creating an effective monitoring system, both internal control (internal control) and external control (external control). In addition to encouraging community supervision (social control).

Monitoring targets are findings that indicate deviations from plans or targets. Meanwhile, the actions that can be taken are:

- a. direct or recommend improvements;
- b. suggest that waste is suppressed;
- c. optimize work to achieve plan goals.

Basically there are several types of supervision that can be carried out, namely:

#### **1. Internal and External Control**

Internal control is supervision carried out by people or bodies within the relevant organizational unit. Supervision in this form can be carried out by means of direct supervisor supervision or built in control or supervision carried out routinely by the inspectorate general at each ministry and regional inspectorate for each region in Indonesia, by placing them under the supervision of the Ministry of Home Affairs. .

External supervision is an examination carried out by a supervisory unit that is outside the supervised organizational unit. In this case, in Indonesia, it is the Audit Board of the Republic of Indonesia, which is a high state institution that is independent from the influence of any power. In carrying out its duties, the Audit Board of the Republic of Indonesia does not ignore the results of the inspection reports of the government's internal supervisory apparatus, so it is appropriate that between the two it is necessary to realize harmonization in the process of monitoring state finances. Such harmonization process does not reduce the independence of Audit Board of the Republic of Indonesia to be impartial and objectively assess government activities.

#### **2. Preventive and Repressive Monitoring**

Preventive supervision is more intended as, "supervision carried out on an activity before the activity is carried out, so as to prevent irregularities." Usually, this supervision is carried out by the government with the aim of avoiding any deviations in the implementation of state finances which will burden and harm the state even more. On the other hand, this supervision is also intended so that the budget implementation system can run as desired. Preventive supervision will be more useful and meaningful if it is carried out by the direct supervisor, so that deviations that may be carried out will be detected early.

On the other hand, repressive supervision is "supervision carried out on an activity after the activity has been carried out." Supervision of this model is usually carried out at the end of the fiscal year, where the budget that has been determined is then submitted to the report. After that, inspection and supervision are carried out to determine the possibility of irregularities.

#### **3. Active and Passive Monitoring**

Close (active) supervision is carried out as a form of "supervision carried out at the site of the activity in question." This is different from remote (passive) supervision which conducts supervision through "research and testing of letters of responsibility accompanied by evidence of receipts and expenditures." On the other hand, supervision based on formal truth checks according to rights (rechtmatigheid) is "an examination of whether the expenditure is in accordance with the regulations, has not expired, and the right is proven correct." Meanwhile, the right based on an examination of material truth regarding the purpose of expenditure (doelmatigheid) is "an examination of whether expenditures have complied with economic principles, i.e. the expenditure is necessary and the cost burden is as low as possible."

#### **4. Supervision of formal truth according to rights (rechtmatigheid) and examination of material truth regarding the purpose of expenditure (doelmatigheid).**

In relation to state administration, supervision is aimed at avoiding the occurrence of "corruption, misappropriation, and waste of the state budget aimed at the apparatus or civil servants." With the implementation of this supervision, it is hoped that the management and accountability of the state budget and policies can run as planned.

#### **E. Administration**

Etymologically or the origin of the word, administration comes from the English "administration", with the form the infinitive is to administer which is defined as to manage. Administration can also come from the Dutch "administratie", which has the meaning of covering. administration, management of organizational activities, resource management. From this

understanding, administration has a meaning in a narrow sense and a broad sense. In a narrow sense, administration is often defined as administrative activities. Administration is essentially a job of controlling information. Administration is also often interpreted as activities related to writing/taking notes, duplicating, storing, or writing

known as clerical work (Silalahi, 2013: 5).

According to Hamali, et al (Silalahi, 2011:3) Terms administration in Roman times, among others:

- Administer = Helper, servant, accomplice and adherent
- Administratio = providing assistance, maintenance, treatment, implementation, leadership, assisting, serving, maintaining, managing, leading, driving and managing
- Administrator = administrator, manager, leader

#### IV. Discussions and Results

Account Representatives who are in the Supervision and Consultation Section globally have duties and jobs that can generally be divided into 3 types, namely;

- As an official consultant appointed by the DGT which is provided free of charge (free) to Taxpayers in order to obtain information and at the same time consult on tax matters.
- Administrative/Clerical work related to formal services for Taxpayer applications, which are detailed in the Standard Operation and Procedure for Completion of Applications (SOP-AR).
- Safeguarding Tax Revenue, both through supervision and potential exploration.

Such strategic tasks and work entrusted by DGT to Account Representatives show that DGT gives such great trust to Account Representatives in carrying out the achievement of DGT's vision and mission. However, the reality in the Account Representative community itself is that not all of them have one voice regarding the trust given by the DGT. The trust given by DGT to Account Representatives in the form of tasks and jobs that are so strategic for the achievement of organizational goals should be able to make a positive contribution in the form of pride in the mandate. The pride that comes from positive thoughts will lead to a positive attitude and finally any work that is mandated can be completed properly and with a happy heart.

The results of the discussion with one of the Fiskus assigned to provide information data that when talking about Corporate Income Tax Revenue basically cannot be separated from the role of the Account Representative (AR) in carrying out their duties and responsibilities, Audit and Collection will be carried out for certain Taxpayers who need to be prosecuted follow-up and Corporate Taxpayer Compliance will result in higher income tax revenues. Regarding whether it is effective or not, go back to how the Person In Charge of each Corporate Taxpayer reacts to it.

The journey of regulation regarding AR is quite long. The legal basis for determining the tax account representative is KMK No. 98/KMK.01/2006 s.t.d.d. PMK 68/PMK.01/2008. Based on these regulations, Account Representatives are defined as employees who are appointed to each supervisory and consulting section at the Tax Service Office who have implemented a modern organization.

However, over time, the regulation was revised to PMK 79/PMK.01/2015 in which the functions and duties of AR are divided into two as described above. Then, the AR task was updated again with PMK 45/PMK.01/2021 which focused on AR to carry out tax oversight.

##### A. The Minister of Finance Regulation : PMK 79/2015

The Minister of Finance Regulation based on PMK No. 79/PMK.01/2015 AR is an employee who is appointed and designated as AR at the Tax Service Office. In addition to the definition, PMK 45/2021 also makes AR no longer divided into two functions as in PMK 79/2015. Previously, based on PMK 79/2015 AR consisted of two functions, which included:

- (i) Service and consulting function;
  - Carry out the settlement process for applications submitted by taxpayers.
  - Carry out the settlement process for the proposed correction of tax assessments.
  - Provide guidance and proposals for reducing Land and Building Tax.
- (ii) Supervision and potential exploration function.
  - Supervise the compliance of taxpayers in carrying out their tax obligations.
  - Analyzing the performance of taxpayers
  - Compile Taxpayer profiles
  - Reconciling data related to taxpayers in the context of intensification and appeal to taxpayers.

Observing the functions and responsibilities of AR in PMK No. 79/PMK.01/2015 AR is a fairly solid responsibility by looking at the increasing number of taxpayers, both corporate taxpayers and personal taxpayers. Apart from that, as stated in the results of the author's research on the thesis entitled Effectiveness of Account Representatives, Tax Collections and Audits and Fiscal

Communications in Supporting the Realization of 2020 Corporate Income Tax Receipts at the Tarakan Pratama Tax Service Office, North Kalimantan, it was found that:

One of my informants is Mr. Yan Belawa Tukan, a retired Tax Employee at the Tarakan Pratama Tax Office with his last position as Acting Head of the Tarakan Pratama Tax Service Office, North Kalimantan for approximately two years who is currently an Active Tax Consultant in North Kalimantan. AR's role in tax revenue before the 2021 Re-organization is service and consultation to taxpayers either face-to-face or via telephone, social media and or other electronic media, making appeals to taxpayers to pay and report taxes in a timely manner, issuing tax invoices for corporate or personal taxpayers who are not cooperative, so that the role of the Account Representative in particular at the Pratama Tax Service Office of Tarakan has a very important role in the size of corporate income tax receipts, even he added, in percentage terms up to 80% of tax revenue is the result of the role A R.

Prianto Budi, Nurhidayat and Machfud Siddik said the same thing during an interview with them. All three agreed that the majority of the Tax Service Offices and or the Primary Tax Service Offices that contributed most to the receipt of Corporate Income Tax could not be separated from the role of Account Representatives (AR) because AR most often communicated with Corporate Taxpayers.

Wirawan B. Ilyas added that if the corporate taxpayers are from promising sectors such as Oil and Gas, Coal, Palm Oil and so on, of course the role of AR is not too significant because the readiness of paying taxes and the person who handles taxes is qualified and weighty, but if from The Small and Medium Enterprise sector is certainly in contrast to the convincing sector, but more dominant in the Pratama Tax Service Office of Tarakan is Small and Medium Enterprise, so AR has a significant role in terms of corporate income tax receipts.

#### **B. The Minister of Finance Regulation : PMK PMK 45/2021**

Through Minister of Finance Regulation No.45/PMK.01/2021, the Ministry of Finance changes the duties, responsibilities, requirements, and number of Account Representatives (AR) at the tax service office. The change is part of the vertical agency reorganization of the Directorate General of Taxes (DGT). This rule change is carried out in order to increase the effectiveness and optimize the implementation of AR tasks at the Tax Service Office. The change in duties in PMK 45/2021 made AR only focus on conducting tax oversight. So, what exactly is an Account Representative? Article 1 point 1 PMK 45/2021 defines that Account Representative is an executive position at the Tax Service Office with several levels of office as regulated in the legislation.

Meanwhile, PMK 45/2021 states that AR has at least seven tasks. First, carry out analysis, elaboration, and management in order to ensure that taxpayers comply with tax laws and regulations. Second, carry out regional control activities, observe potential taxes, and control information. Third, carry out the task of searching, collecting, processing, researching, analyzing, updating, and following up on taxation data. Fourth, develop the concept of appeal and provide counseling to taxpayers. Fifth, carry out supervision and monitoring of follow-up data and information on notification letters, third parties, to tax amnesty data. Sixth, carry out supervision of taxpayer compliance. Seventh, carry out the administrative management of the determination and draft the concept for the issuance of legal products and tax control products.

The definition of an Account Representative which now includes 'implementing positions' and 'multiple levels of office' is different from the AR definition contained in the previous regulation. This change shows that AR, which used to also play a role in optimizing the function of guidance and consultation to taxpayers, is now only focused on conducting tax oversight. However, one of AR's tasks is still related to counseling and counseling.

However, the task of counseling and counseling carried out by AR is only related to the preparation of the concept of appeal and counseling to taxpayers. Meanwhile, service functions are delegated to other officials, one of which is a tax instructor or tax assistant assistant. The functional positions of tax instructor and assistant tax instructor are new positions regulated by the Regulations of the Minister of Administrative Reform and Bureaucratic Reform (Permenpan-RB) 49/2020 and Permenpan-RB 50/2020.

Based on Minister of Finance Regulation PMK 45/2021 Account Representative has seven duties, including:

1. Conducting analysis, elaboration, and management in order to ensure that taxpayers comply with the legislation on taxation by planning, implementing, and following up the intensification and extensification based on data collection and mapping of tax subjects and objects.
2. Conducting territorial control activities, observing tax potential, and controlling information
3. Carry out searching, collecting, processing, researching, analyzing, updating, and following up on taxation data.
4. Supervise the compliance of taxpayers' tax obligations.
5. Develop the concept of appeal and carry out counseling to taxpayers
6. Supervise and monitor follow-up data and information including but not limited to notification letter data, third party data, and tax amnesty data.
7. Manage the administration of determination and formulate the concept of issuing legal products and tax control products.

In terms of benefits, it is very possible that there will be more developed effectiveness in various matters related to tax revenue as the main target for the Tax Service Office. Thus, related to Tax Services in achieving Taxpayer compliance, especially Corporate Taxpayers, which is increasingly increasing is part of AR's efforts, apart from that, an AR applies services with a persuasive approach concept for Corporate Taxpayers. So that the effectiveness of communication between tax authorities and taxpayers is more visible. The author considers that the change in AR's responsibilities which was originally a service and consulting function and a supervisory function as well as potential exploration was later changed to just one, which is quite effective in communication with Corporate Taxpayers so as to allow for increased Corporate Income Tax receipts.

Part of AR's responsibility is tax collection, which is part of the tax authorities' efforts to increase corporate taxpayer compliance. The Tax Collection Procedure will still be a reference for all Taxpayers in carrying out the procedure. Tax audits are also part of the tax authorities' efforts to increase income tax revenues. Both tax collection and tax audit, that in fact will continue to run according to the applicable laws, although in its implementation it is possible that there are policies that relieve taxpayers without any indication of violation of tax rules. Thus, good communication carried out by Account Representatives will have a positive impact on corporate taxpayer compliance. The implementation of the communication system carried out by the tax authorities to all corporate taxpayers is part of their respective quality improvement efforts.

In the long term, that No.45/PMK.01/2021 is beneficial for the government as long as the new policy is prepared, another option is to conduct recruitment that can be more intense and focus on future-oriented supervision, namely supervision and at the same time educating taxpayers.

## V. Conclusion

Studying the comparison of AR functions based on PMK 79/2015 versus PMK 45/2021 is basically something that is quite interesting because it has quite an impact on tax revenue. Reducing responsibilities will allow the Directorate General of Taxes to recruit newcomers who are still fresh graduates so that they still have high motivation to work. The task of counseling and counseling carried out by AR is only related to the preparation of the concept of appeal and counseling to taxpayers. Meanwhile, service functions are delegated to other officials, one of which is a tax instructor or tax assistant assistant. The functional positions of tax instructor and assistant tax instructor are new positions regulated by the Regulation of the Minister for Administrative Reform and Bureaucratic Reform. Thus, good communication carried out by Account Representatives will have a positive impact on corporate taxpayer compliance. The implementation of the communication system carried out by the tax authorities to all corporate taxpayers is part of their respective quality improvement efforts. In the long term, that No.45/PMK.01/2021 is beneficial for the government as long as the new policy is prepared, another option is to conduct recruitment that can be more intense and focus on future-oriented supervision, namely supervision and at the same time educating taxpayers.

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