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**AN ANTECEDENT OF THE VALUE OF TAX SERVANTS AND THEIR IMPLICATIONS
TO PURSUE THE TAXPAYERS' INTEREST WITHIN REPORTING TAX
KPPCIBITUNG: INSIGHT TO THE CORNERSTONE OF THE SERVICE DOMINANT
LOGIC THEORY**

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ABSTRACT

Pursue the taxpayers in Indonesia become very important to make some improvement to the high GDP. The purpose of this study is to find out and analyze the influence of knowledge, implementation of reporting and communication on the value of tax servants and their implications on tax payers' interest in reporting tax KPPCibitung. The population in this study was 18,249 business entity tax payers, with a sample of 398 respondent business entity taxpayers. The research methods used in this study are descriptive survey methods. The sampling method was probability sampling with proportionate random sampling technique, and the data analysis method conducted to the Structural Equation Modeling with Lisrel data analysis. Based on the results of the study, the following findings were obtained; knowledge of taxpayers, reporting implementation, communication and tax value partially or jointly have a significant effect on the interest in reporting taxes with a contribution of 60% and 70%. Hence, the implementation of reporting reflected by the most dominant Constructive dimension and the most dominant dimension of the Communication dimension is in the Process dimension with the value of service. The results of the study also showed that the service value variable which is a mediating variable on the influence of knowledge, the implementation of reporting on the interest in reporting taxes was partial mediating. Furthermore, the managerial implications in this study would simultaneously on knowledge variables, reporting and communication implementation variables were proven to increase service value variables reflected within the Fiscus dimension with an estimate value of 0.80 and the loading value of 0.97.

KEYWORDS: The Tax Knowledge, Tax Reporting Implementation, Communication, Service Value, an Interest in Reporting Taxes.

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INTRODUCTION

A government can be said to be a developing country or a developed country is one of them can be seen through the Financial Statements per year. This can be proven from the nominal value of the proceeds from the tax levy, which is paid by Business Entities or Individuals. Importantly, the institution authorized to carry out tax levies is the Directorate General of Taxes which is an institution under the Ministry of Finance of the Republic of Indonesia which is in charge of optimizing the potential of state revenues from the tax sector (Widyati et al., 2020) (Abesadze, 2015; Mattarelli, Bertolotti, & Macri, 2011; Welsh, Kaciak, & Thongpapanl, 2016)

In such as, the Macroeconomic Framework and Fiscal Policy Principles document, one of the causes of the decline in income from the tax sector is underground economy and informal sector activities that have not been properly recorded in the tax system (Gunadi, 2004). Regarding, this means that there are still many people who have not reported their taxes, which is caused by the lack of understanding of taxpayers in the Interest in Reporting Taxes in addition to an understanding of the Tax Law itself. Based on the lack of understanding of taxpayers about the Tax Law, this is what makes researchers interested in taking the theme of the influence of tax knowledge on the value of tax services and its implications on the interest of taxpayers to report taxes at KPP Cibitung. (Cunningham, 2011; Ehret, 2014; Reisman, 2007; Yoo & No, 2014)

In fact, the research gaps and gaps on the dominant problem are in the Interest in Reporting Taxes in Indonesia, using the principle of self-assessment. While, the principle of self-assessment is the principle of fulfilling tax obligations that requires taxpayers to calculate, calculate, pay for themselves, and report taxes that are owed in accordance with the provisions of tax laws and regulations, so as to determine the amount of tax that owed is entrusted to the taxpayer himself through the Notification Letter (SPT) document submitted either directly, online, post, or through ASP (Tarjo & Kusumawati, 2006) (Chan, Lo, & Mo, 2015; Incardona, Kannan, Premuroso, Higgs, & Huang, 2014; Sineviciene & Railiene, 2015; Stankevicius & Leonas, 2015).

Furthermore, the development of marketing science, precisely in the science of marketing theory, service dominant logic in the field of study of Tax Law, Tax Regulations, Tax Reporting Interest Process, and Material Value of Tax Potential, will be conducted as a reference for researchers who want to continue further research in the field of public services in the field of taxation. It still has weaknesses in explaining the current paradigm in the field of tax services to be able to increase interest in paying taxes solidly and become a marketing theory gap. (Kuppelwieser & Finsterwalder, 2016; Kuzgun & Asugman, 2015)

For this reason, research efforts are carried out to find out and analyze empirically and in depth on the influence of taxpayer knowledge, the implementation of reporting, communication and the value of tax services on the interest in reporting taxes in the Cibitung KPP on an ongoing basis. (Chang, Hsiao, & Tsai, 2013; Ebrahim & Fattah, 2015; Moore, Suh, & Werner, 2017; Paliderova, Bielikova, & Spuchl'akova, 2015)

LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

In a marketing organization that covers boundaries defined as an entity that includes marketing activities that cross the company's internal and external customer values narrating business processes and networks for the purpose of meeting the needs and desires of stakeholders. Marketing is no longer defined within the boundaries of traditional, (e.g., department, function) market or hierarchy and new conceptualization, but rather it encompasses the boundaries and integration of a broad literature of a wide variety of marketing theories. (Hult, 2011; G. Lee, Morrison, & O'Leary, 2006; Pike & Page, 2014; Séraphin, Ambaye, Gowreesunkar, & Bonnardel, 2016)

For this reason, according to Hult, (2011) there are 31 marketing theories that cover boundaries in the fields of strategic marketing resources, corporate leadership and decision making, alliances and network collaborations as well as the domestic market and global, are as follows; Service Dominant Logic conducted by Vargo & Lusch, (2014). This theory hints that the goal is to adjust the offer, to recognize that the consumer has always been a co-producer, and to strive to maximize the consumer's engagement in customization to better suit his needs. In the logic of Service Dominant, service is defined as the application of specific competencies (resource operator-knowledge skills) through deeds, processes, and performances for the benefit of other authorities or the authority itself (Vargo & Lusch, 2016). These challenges of the Service Dominant Logic theory that it conducts as the main theory that will be used by researchers. (Brodie, Saren, & Pels, 2011; Călin, 2012; Evans, 2016; Kuppelwieser & Finsterwalder, 2016; P.-L. Wu, Yeh, Huan, & Woodside, 2014; Yar Hamidi & Machold, 2020)

Moreover, the taxpayer knowledge is knowledge of tax calculation procedures in accordance with the types of taxes, presentation in their financial statements and reporting in tax offices in accordance with applicable laws, as well as the rights and obligations of taxpayers to their respective tax provisions. (Azagra-Caro, Barberá-Tomás, Edwards-Schachter, & Tur, 2017; Chi, Lieu, Hung, & Cheng, 2016; Chien & Tsai, 2012; Nonaka, Kodama, Hirose, & Kohlbacher, 2014) Further to this, in the implementation of tax reporting is an activity of reporting and taking into account the amount of tax payable which includes the income of tax objects, property and wealth which functions as a budget function, a regulating function, a price stability function and an income levy function to finance all public interests and development. (Abdel-Rahim & Stevens, 2018; Caruana, 2016; Pérez & Rodríguez del Bosque, 2014; Stikeleather, 2016; Yu, Li, Tian, & Zhang, 2013)

Attention to detail, that it be given that public awareness in paying taxes is very important for state revenues that are used mostly for the taxpayer area itself, therefore in order to reduce or even remove these obstacles, it is necessary to strive for a condition of society that makes the community taxpayer become aware of paying taxes Providing guidance and information to the public regarding tax benefits is the most important step in socializing the tax. For this reason, the communication of the tax service office in increasing taxpayer awareness, must be further improved in socializing the stages in registration to tax payment, so that the public better understands the importance of payment taxes (Kumayas et al., 2021) (Celhay, Cheng, Masson, & Li, 2020; Giraldo Marín,

Tabares Betancur, & Joyanes Aguilar, 2016; Y. Lee & Colarelli O'Connor, 2003; Varmus & Kubina, 2015; Vogelgesang, Leroy, & Avolio, 2013; G. Wu, Liu, Zhao, & Zuo, 2017)

Previous work in the creation of an important value for tax services is a fiscus service that can provide good, quality and satisfactory service. Furthermore, regarding the tax reporting interest above, it can be concluded that the tax reporting interest is the desire of the relevant taxpayer to report profits (profits) caused by technology, perceived usefulness and benefits. (Brandt, Bendler, & Neumann, 2017; Hirscher, Niinimäki, & Joyner Armstrong, 2018; Howell, van Beers, & Doorn, 2018; Nada & Ali, 2015; Rahman, Lambkin, & Hussain, 2016; Tsai & Ghoshal, 1998)

Importantly, for this reason this study developed a hypothesis; the effect of taxpayer knowledge, implementation of tax reporting, communication and value of tax services partially and simultaneously on the interest in reporting taxes at KPP Cibitung. (Brandt, Bendler, & Neumann, 2017; Hirscher, Niinimäki, & Joyner Armstrong, 2018; Howell, van Beers, & Doorn, 2018; Rahman, Lambkin, & Hussain, 2016)

RESEARCH METHODS

Regarding, that given the nature of this research was conducted to the descriptive; the research method used is a quantitative business method by applying an investigative design in this research is an instrument-based survey. Business model, the implementation method aims at hypothesis testing research, which is research that aims to develop hypotheses and test them empirically for a problem. (Csikósová, Čulková, & Janošková, 2016; De Mauro, Greco, Grimaldi, & Ritala, 2018; Kraus, Rigtering, Coen, Hughes, & Hosman, 2012; Lim et al., 2018; Neumann, Matt, Hitz-Gamper, Schmidhuber, & Stürmer, 2019; Pak, Kooij, De Lange, & Van Veldhoven, 2019; Tate & Bals, 2018)

Therefore, the unit of analysis in this study is the Business Entity taxpayer who is also a personal taxpayer who is the object of taxation. The time horizon in this study is cross-sectional. It is generally a single-stage type of research whose data is in the form of several subjects at a certain time. (De Mauro, Greco, Grimaldi, & Ritala, 2018; Lim et al., 2018; Neumann, Matt, Hitz-Gamper, Schmidhuber, & Stürmer, 2019; Pak, Kooij, De Lange, & Van Veldhoven, 2019; Tate & Bals, 2018)

Furthermore, to analyze the relationship and influence of variables, this study was conducted with the Structural Equation Modeling (SEM) technique with the help of the LISREL computer program. Descriptive analysis of each variable with the SPSS version 25 program tool. (Estevao, Ferreira, & Nunes, 2015; Fon Sim, Kok Wei, Ken Kyid, Osman, & Othman Mohd, 2017; Michel, 2016; Shareef, Mukerji, Alryalat, Wright, & Dwivedi, 2018)

RESULTS AND DISCUSSION

Illustrative of the full model of the Hybrid- SEM dimension equation using the LISREL program obtained two track diagram models, namely the standardized model, the t-values model, and the estimate model of among the model as shown in the following figure 1 within t-value output such as:

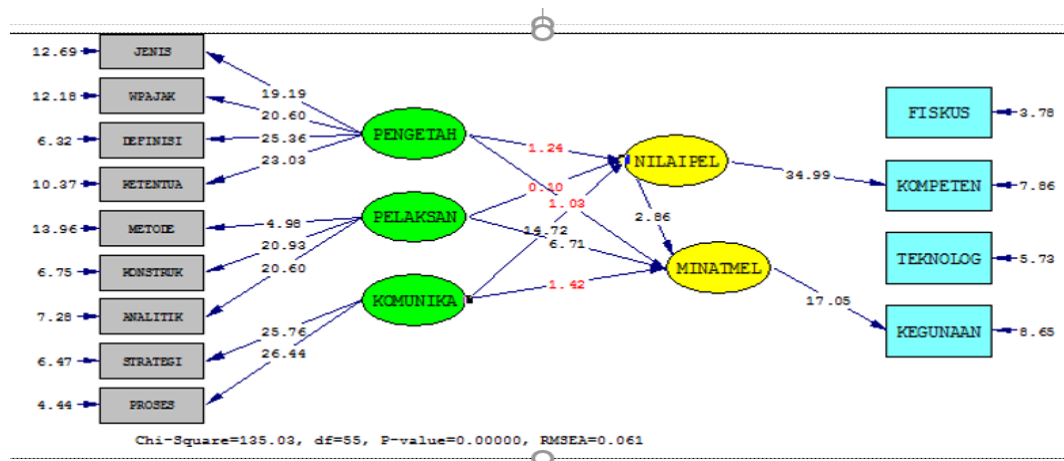


Figure 1. The Outcome of Hybrid Model to Pursue the Reporting Intentions

Furthermore, in the results of the equations of the first structural sub-model are:

$$\text{NILAIPEL} = 0.053 * \text{PENGETAH} + 0.0052 * \text{PELAKSAN} + 0.80 * \text{KOMUNIKA}, \text{Errorvar.} = 0.30, R^2 = 0.70$$

(0.043)	(0.049)	(0.054)		(0.028)
1.24	0.10	14.72	10.55	

Hence, based on the structural sub-model equation, then for partial hypothesis testing, exogenous variable1-Knowledge with calculated $t_{\text{value}} = 1.24$ $\text{critical}t \leq 1.96$, variable, Exogenous2-Tax Reporting Implementation with $t_{\text{count}} \text{ value} = 0.10 < \text{critical}t = 1.96$, and Exogenous variable3-Communication with calculated $t_{\text{value}} = 14.72 > \text{critical}t = 1.96$. While together variables with a value of $F_{\text{count}} = 128.05 > \text{critical} F = 2.37$ for the first structural equation. Furthermore, in the first structural equation, the variable that has the strongest effect on the service value is the Communication- $K_{\text{si}3}$ variable with an estimate- gamma value of 14.72. Meanwhile, for variables with the calculated value of structural equation II with the value of $F_{\text{count}} = 83.8 > \text{critical}F = 2.21$.

In the next section, hypothesis testing will be carried out on the influence of taxpayer knowledge variables, the implementation of tax reporting, communication and the value of tax services on the interest in reporting taxes at the Cibitung KPP, partially or simultaneously. Furthermore, in the Equation of the second structural sub-model is as follows:

$$\text{MINATMEL} = 0.23 * \text{NILAIPEL} + 0.058 * \text{PENGETAH} + 0.45 * \text{PELAKSAN} + 0.13 * \text{KOMUNIKA}, \text{Errorvar.} = 0.43, R^2 = 0.57$$

(0.081)	(0.056)	(0.067)	(0.092)	(0.054)
2.86	1.03	6.71	1.42	7.92

Consequently, based on the structural sub-model equation, then for partial hypothesis test, Knowledge with calculated $t \text{ value} = \text{critical} t \leq 1.96$, reporting implementation variable with calculated $t \text{ value} = 6.71 > \text{critical} t = 1.96$, Communication variable with calculated $t \text{ value} = 1.42$

critical $t < t=1.96$, and Eta1 Service Value variable with calculated $t_{\text{value}} = 2.86 > t_{\text{critical}} = 1.96$. (Chang et al., 2013; Gabrielsson, Seppälä, & Gabrielsson, 2016; Menon & Ranaweera, 2018; Seminogovas, 2015; Stankevicius & Leonas, 2015)

Moreover, the results of these findings show that the most dominant variable affecting the structural equation above is the role of predictive variables Implementation Tax reporting- $K_{\text{si}2}$ has a significant effect and has an estimate- γ value of 0.45 against the variable $\text{eta} 2$ - Interest in reporting taxes. Furthermore, while jointly the influence of taxpayer knowledge, the implementation of tax reporting, communication and the value of tax services on the interest in reporting taxes at KPP Cibitung, with a calculated value = 83.62 $F_{\text{critical}} > = 3.75$. (Belanche Gracia, Casaló Ariño, & Guinalú Blasco, 2015; Dutta & Thornhill, 2008; Hau, Kim, Lee, & Kim, 2013; Jayawardhena, Wright, & Dennis, 2007; Milos, Joe, & Parsa, 2014; Sineviciene & Railiene, 2015; Stankevicius & Leonas, 2015)

In line and supportive with Akkaya's research (2021), related to value has a significant effect on intentions / interests in brands, and other aspects of this research are to look at the influence of perceived value on brand purchase intentions, formulate a value mix for certain brands in different product categories and understand categorical differences. In this study, the perceived value significantly affects the purchasing intention of the brand and this impacts changes between different product categories. Ultimately, the perceived value is a factor that significantly influences behavior and lifestyle is just a dimension that distinguishes the perceived values of consumers from a brand. (Dutta & Thornhill, 2008; Hau, Kim, Lee, & Kim, 2013; Milos, Joe, & Parsa, 2014; Sineviciene & Railiene, 2015; Stankevicius & Leonas, 2015)

Furthermore, to increase report intentions taxes that can be researched by other researchers in subsequent studies because the contribution ability has only reached 70% in the first structural stage and 60% in the second structural stage (as an achievement of research success) and with a research confidence level of 95%, so there are many other variables that can be applied such as; (from the results of the identification of preliminary research) massive socialization, change policy on tax filling and the role of resilient resources according to d'Andria & Savin, (2018), that hiring skilled, and competent workers can attract interest in reporting company taxes, trust variables, from (Chandra & Rahmawati, 2016) that taxpayers who apply e-spt applications to attract interest in reporting and paying its taxes this will feel easier, safer, more trusting with tax reporting, the level of credibility can influence interest (Jung et al, 2022), and from Hempel and Roosen (2022), the locus of control, life satisfaction with consumer interests and others. (Gabrielsson, Seppälä, & Gabrielsson, 2016; Menon & Ranaweera, 2018; Seminogovas, 2015; Stankevicius & Leonas, 2015)

CONCLUTIONS

It's argued can jointly affect taxpayer knowledge, the implementation of reporting, communication and the value of tax services on the interest in tax reporting in KPP Cibitung. This shows that there are various conveniences prepared by KPP throughout Indonesia, as well as KPP Cibitung, in order to pamper taxpayers whose goal is that taxpayers voluntarily want to report their tax reports correctly, completely and clearly in accordance with the law and harmonization of Tax Regulations. In this ninth hypothesis test, the most dominant variable that influences the variable- $\text{Eta} 2$ Interest in

Reporting taxes in KPP Cibitung is variable-Ksi2Reporting Implementation. Furthermore, if the Service Value is a partial mediating in a research model that can increase interest in reporting taxes on an ongoing basis in Indonesia.

Hence, the simultaneous managerial implications (having a contribution of 70%) to the Knowledge variable (Ksi1), the Reporting Management variable (Ksi2) and the Communication variable (Ksi3) is proven to increase the variable- Eta1 The service value reflected by being reflected by the most dominant dimension is the FISCUS Dimension with an estimate value of 0.80 and a loading value of 0.97. The most powerful indicators that form the Fiscus dimension are NP2 with a loading value of 0.98 (the most dominant), followed by the NP3 and NP4 indicators with a loading value of 0.90 and the NP1 indicator with a loading value of 0.83. But when viewed partially, it turns out that the most dominant and significant communication Ksi3- construct influences Eta1- service values.

Furthermore, the suggestion for future research is that given that there are still many other factors that influence the Interest in reporting taxes (Eta2) by 40.00 %, in addition to the variables in this study, there are other factors besides those in this study that have a dominant influence to improve-Eta2, so there are many other variables that can be applied such as; (from the results of preliminary research identification) massive socialization, policy changes on tax filling and the role of resilient resources according to (d'Andria&Savin, 2018), that hiring skilled, and competent workers can attract interest in reporting company taxes, trust variables, from (Chandra &Rahmawati, 2016) that taxpayers who apply e-spt applications to attract interest report and paying his taxes this will feel easier, safer, more trusting with tax reporting, the level of credibility can affect interest (Jung et al, 2022), and from (Hempel &Roosen, 2022), locus of control, life satisfaction towards consumer interest.

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