

## Determinant Performance of Tax Examiners in KPP Pratama South Sulawesi

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### Abstract

This study aims to examine and analyze the effect of professionalism, emotional stability and self-esteem on the performance of tax examiners at KPP South Sulawesi. Theories and concepts in this study are attribution theory and personality theory. The data analysis technique used in this study is multiple linear regression. Data quality testing uses validity and reliability tests, and classic assumption tests. The test results show that professionalism affects the performance of tax auditors, emotional stability affects the performance of tax auditors and self-esteem affects the performance of tax auditors. The higher the professionalism, emotional stability and self-esteem, the higher the performance of the tax examiner in completing tax audits at KPP in South Sulawesi.

**Keywords:** Professionalism, Emotional Stability, Self Esteem, Examiner Performance

### 1. Introduction

The Directorate General of Taxes has the authority to carry out inspections through tax examiners to test taxpayer compliance in fulfilling tax obligations. The success and performance of a person in this case is a tax official is determined by the professionalism and personality traits of a field occupied. Professionalism is a skill possessed by someone related to the knowledge and skills possessed. Tax auditors as individuals who hold roles and positions are required to have high professionalism so that in carrying out their work they can run effectively.

In Regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK.03/2013 article 1 it is stated that tax examiners are Civil Servants (PNS) within the directorate general (dirjen) of taxes or experts appointed by the director general of taxes who are given duties, authorities and responsibilities responsible for carrying out inspections accompanied by identity cards that are valid for 1 or 2 years depending on the policy of the head of the office concerned. Regulation of the minister of finance Number 17/PMK.03/2013 also requires that the audit be carried out by a tax examiner who meets the requirements, has received sufficient technical education and has skills as a tax examiner, uses his skills carefully and thoroughly, is honest and is clean from disgraceful acts and always put the interests of the country first.

### 2. Theoretical basis

Professionalism comes from the word profession and professional. Profession is defined as a job that requires skills, skills, and advanced knowledge, while the profession relates to every person or work performed by a profession that requires expertise, skills, and knowledge (Naagarazan, 2006: 29). According to Armstrong and Taylor (2014: 50) Professionalism is the status of a professional which implies a certain attitude or distinctive quality expected of a professional. According to Macintyre, professionalism is defined as services related to the achievement of the public good, in addition to the practice of knowledge about moral ideals. Armstrong (2007: 87) states that a broader definition of professionalism is a specific set of skills conforming to recognized standards of conduct. Professionalism demands high performance standards demonstrated by upholding performance standards and following established values and ethical codes. Noe et al. (2014:21) says that professionalism requires skill and knowledge in decision making.

H<sub>1</sub>: The professionalism of the tax examiner has an effect on performance

Emotional stability is the ability to understand one's own and other people's emotions, to respond objectively to the events and problems around them, and to control one's emotions according to reality (Deany et al., 2016). Emotional stability is very important in various aspects of human life. Whether it's in society, family or in carrying out duties and responsibilities at work. Every human

being has a different personality and can feel and respond to an event with varying emotional levels (Astuti, 2018)

H<sub>2</sub>: Emotional Stability of tax examiners affects performance

Self-esteem (self-esteem) is a self-evaluation made by individuals towards themselves in a positive to negative range (Baron and Byrne in Prawesti and Dewi 2016). Individuals who have a high level of self-esteem will always think positively about themselves. Branden (2010: 40) explains that "Without being equipped with healthy self-esteem, individuals will have difficulty coping with life's challenges and to feel various happiness in their lives". Branden also said that "self-esteem contains survival values which are basic human needs. This allows self-esteem to be able to make a meaningful contribution to subsequent individual life processes, as well as to normal and healthy personal development. Meanwhile, according to Branden (2012: 45) that "the factors that affect self-esteem in the work environment are a number of job dimensions such as job satisfaction, other people's appreciation, and promotion or rank. Based on this understanding, it can be concluded that self-esteem is how a person evaluates himself. Individuals with high self-esteem tend to have a positive impact on themselves and their environment, while individuals with low self-esteem tend to be less profitable for their potential development.

H<sub>3</sub>: The tax examiner's self-esteem has an effect on performance

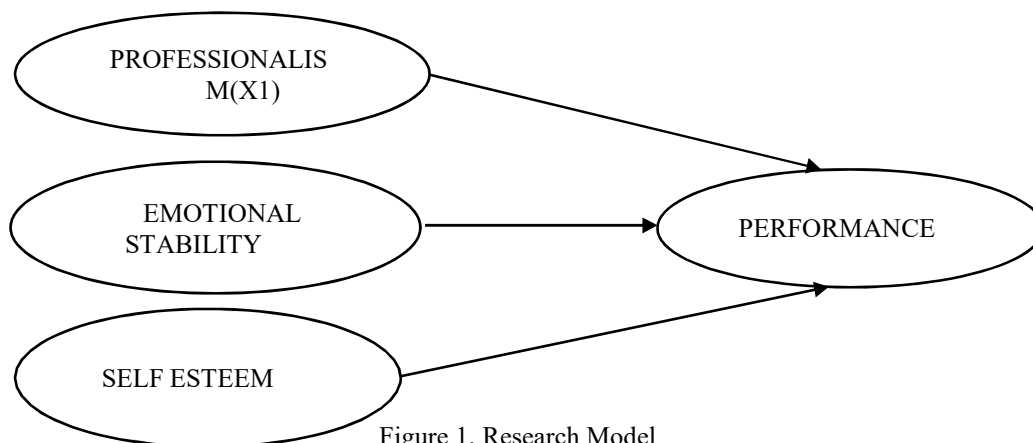


Figure 1. Research Model

### 3. Method

The approach in this study uses quantitative methods. This study explains the influence of professionalism, emotional stability and self-esteem of tax examiners on the performance of tax examiners at the South Sulawesi Primary Tax Service Office. Data was collected through a questionnaire with a 5-point Likert scale. The research model is presented in Figure 1. The research was conducted at the Pratama Tax Service Office (KPP) located in representatives of South Sulawesi, which included the West Sulawesi Regional Office, West Makassar KPP Pratama, North Makassar KPP Pratama, South Makassar KPP Pratama, Makassar Middle KPP, Pratama KPP Bulukumba, KPP Pratama Bantaeng, KPP Pratama Palopo, KPP Pratama Maros, KPP Pratama Watampone and KPP Pratama Pare-pare. The sample in the study was 100 tax examiners.

### 4. Research results

To analyze the hypothesis in this study used statistical methods. All statistical calculations are used with the help of the SPSS program. the significance level used in this study was 0.05 (5%). To test the effect of professionalism, emotional stability and self-esteem on examiner performance, the following equation model is used:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Coefficients <sup>a</sup>						
Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	6,370	1,702		3,744	.000
	X1	.328	.088	.347	3,713	.000
	X2	.506	.381	.518	1,328	.005
	X3	.201	.394	.200	1,511	.001

a. Dependent Variable: Y

From the results of the regression analysis, it can be seen that the multiple regression equation is as follows:

$$Y = 6.370 + 0.328 (X1) + 0.506 (X2) + 0.201(X3) + \varepsilon$$

Based on the equation above, it can be explained as follows:

- The constant value (a) of 6,370 means that if the professionalism, emotional stability and self-esteem variables are considered constant or do not change, then the examiner's performance has increased by 6,370.
- The coefficient value ( $\beta_1$ ) on the professionalism variable is positive, which is equal to 0.328, meaning that every 1% increase in the professionalism variable will increase performance by 0.328.
- The coefficient value ( $\beta_2$ ) on the emotional stability variable is positive, which is equal to 0.506, meaning that any change in the emotional stability variable of 1% will increase performance by 0.506.
- The coefficient value ( $\beta_3$ ) in the self-esteem variable is positive, which is equal to 0.201, meaning that any change in the self-esteem variable by 1% will increase performance by 0.201.

#### The coefficient of determination

Summary models						
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	R Square Change	Sig F Change
1	.565	.320	.298	1882	.320	.000
Predictors: (Constant) X3, X2, X1						

The results of multiple regression testing show that the coefficient of determination ( $R^2$ ) is 0.320 or 32.0%. So it can be said that 32.0% of examiner performance is influenced by professionalism, emotional stability and self-esteem. While the rest is influenced by other variables not examined in this study.

#### Partial test (t test)

Coefficients <sup>a</sup>						
Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	6,370	1,702		3,744	.000
	X1	.328	.088	.347	3,713	.000
	X2	.506	.381	.518	1,328	.005
	X3	.201	.394	.200	1,511	.001

a. Dependent Variable: Y

Based on the calculation results, it was found that the t value was 3,713 and a significance value was 0.000. This means that the professionalism variable has a contribution to the examiner's performance. A positive t value indicates that the professionalism variable has a direct relationship with the examiner's performance, which means that if professionalism increases, the examiner's performance will also increase. So it can be concluded that professionalism has a positive influence on the performance of KPP Pratama South Sulawesi tax examiners.

Based on the calculation results, it was found that the t value was 1.328 and a significance value

was 0.005. This means that the emotional stability variable has a contribution to the examiner's performance. A positive t value indicates that the emotional stability variable has a direct relationship with the examiner's performance, which means that if emotional stability increases, the examiner's performance will also increase. So it can be concluded that emotional stability has a positive influence on the performance of the KPP Pratama South Sulawesi tax examiner.

Based on the calculation results, it was found that the t value was 1.511 and a significance value was 0.001. This means that the self-esteem variable has a contribution to the examiner's performance. A positive t value indicates that the self-esteem variable has a direct relationship with the examiner's performance, which means that if self-esteem increases, the examiner's performance will also increase. So it can be concluded that self-esteem has a positive influence on the performance of the South Sulawesi KPP Pratama tax examiner.

## **5. Conclusions and suggestions**

In accordance with the results of the analysis and discussion of the independent variables that influence the performance of the tax examiner at the KPP Pratama South Sulawesi, it can be concluded that professionalism, emotional stability and self-esteem have a positive effect on the examiner's performance. Auditors who have high professionalism tend to do their job as well as possible. Emotional stability examiners are able to respond to any problems that occur objectively so that they easily adapt to situations and conditions of the surrounding environment and are able to manage work better because they have a high level of concentration.

Based on the conclusions in this study, the suggestion for this research is that KPP Pratama South Sulawesi is advised to recruit human resources as examiners who have high self-esteem, self-efficacy, locus of control, and emotional stability so that their performance will continue to improve and achieve better examination results. Optimally or according to the target every year. KPP Pratama South Sulawesi should also use this personality trait as a consideration in the selection process for employees assigned to tax audits.

Future research can find new variables that influence examiner performance or use other personality models, such as the Myers Briggs Type Indicator or The Big Five Personality.

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