



Service Quality of Tax Consultant Services at Blessing Consultant Office Gorontalo

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Abstract: This study aims to determine the description of the quality of tax consultant services at the Gorontalo Blessing Consultant Office. This type of research is descriptive qualitative approach. Data collection techniques are done through interviews with a number of informants, observation and documentation. The research focus consists of employee capabilities, data reliability, and employee response. The results showed that: 1) The ability of employees of the Gorontalo Blessing Consultant Office in providing services, namely in tax reporting and preparing client financial reports, is still less competent because of the 4 (four) employees in the Blessing Consultant Office, only 1 (one) person has an accounting education background, while the other 3 (three) people have a background in public administration, management and education. 2) The reliability of data reported by Blessing Konsultan Gorontalo employees is still inaccurate, because every year clients will get a letter from the tax office due to problems with client tax reporting. 3) The response of Blessing Konsultan Gorontalo employees in handling complaints from clients related to problems in tax reporting and financial reports is still not good, this is because there are still some client problems that are usually not resolved immediately. 4) Overall, the quality of tax consultant services at the Gorontalo Blessing Consultant Office is seen from the ability of employees, data reliability and

employee response are still not optimal. It is recommended that the overall services provided by Blessing Consultants Gorontalo still need to be further improved to minimize the problems faced by clients.

Keywords: Service Quality, Tax Consultant

Introduction

In the regulation of the Minister of Finance of the Republic of Indonesia No. 175 / PMK.01 / 2022 concerning Amendments to the Regulation of the Minister of Finance No. 111 / PMK.03 / 2014 concerning Tax Consultants, it is explained that a Tax Consultant is a party whose duty is to assist taxpayers, either individuals or entities

/ companies, in taking care of all matters relating to taxes (Hambali, 2020). There are many advantages for companies if they use tax consultant services, including that the company will be more efficient in paying taxes because the error rate is very small so there is minimal risk of overpaying, the company will be more comfortable when undergoing a tax audit from tax office officers because it is accompanied by a tax consultant, and the company can also make better tax planning. One of the tax consultants located in Gorontalo

is Blessing Konsultan which was established in 2016. The services provided are related to taxation, including tax consultation, PHR (Local Tax) Consultation, Tax compliance, tax audit assistance, tax review, tax restitution, and tax refund (Oladipo et al., 2022).

Tax Reporting and Payment. Since its establishment, Blessing Konsultan has had many clients, namely companies in the service sector, trading companies, oil and gas companies in Gorontalo, some of which are PT Sinar Berkatindo Lestari, PT Sinarindo Multi Lestari, PT Anugerah Bumi Bersama, and PT Sinar Keramik Jaya (Adeyeye, 2019). To maintain and increase the number of clients, of course, the thing that Blessing Consultants must pay attention to is providing quality services to clients. Blessing Consultant services can be said to be of quality if tax reporting and preparation of client financial reports are in accordance with procedures and are reported on time and there are no errors in the reporting process that can result in clients getting an audit letter from the tax office. As the opinion of Sianipar in (Saleh et al., 2023) explains that service is a way of serving, helping to prepare, take care of, solve the needs, needs of a person or group of people. This means that the objects served are individuals, individuals (a person), and organizations (a group of organization members). Hasibuan in (Hasan et al., 2024) emphasizes that quality maintenance is the main agenda in order to achieve good organizational performance and provide satisfaction to customers. Sangadji in (Lasena et al., 2022) states that, "the quality of service received by consumers is the difference between consumers' expectations or desires and their level of perception". So it can be concluded that service quality is how far the difference is between reality and service expectations that consumers receive. So that to support this quality service, of course, employees or staff blessing consultants should have good abilities and skills in terms of tax reporting, understanding tax regulations, and skilled in preparing personal taxpayer cash flow and Company / Corporate taxpayer financial reports. In addition, another thing that needs to be considered in providing services is the level of reliability or accuracy of services, this relates to the correctness of the data reported in taxation and the data in the financial statements. And another thing is about the response of blessing consultant employees in serving clients, this relates to services that are daily activities such as making tax invoices. So that to ensure the quality of services provided by blessing consultants, it is necessary to pay attention to the three elements above, namely employee abilities or skills, data reliability, and employee response (Musimenta, 2020).

However, according to the results of the researchers' observations, there are several problems that exist at Blessing Consultants in order to provide services to clients, including the ability of employees who do not understand well about tax regulations, the stages of tax reporting and the preparation of financial reports. Furthermore, there is still a lack of reliability / accuracy of the data provided by the client and that is reported by Blessing

Consultant employees. As well as the lack of employee response in responding to tax reporting services related to services that must be done immediately such as making sales tax invoices. Based on this phenomenon, the researcher is interested in conducting scientific research entitled Service Quality of Tax Consultant Services at Blessing Consultant Office Gorontalo (Hoppe et al., 2019).

Methodology

This research uses a type of qualitative research. this is based on Sugiyono's view, (2017: 9) that a qualitative approach is used to examine an object in a natural way, where the researcher becomes the main suggestion in the research, using triangulation data collection techniques, data analysis is carried out inductively / qualitatively, and research results are oriented towards emphasizing meaning rather than generalizing. This research also uses descriptive research, where researchers try to find problem solving by describing (explaining) the object of research as it is. As intended by Arikunto, (2016: 250) through descriptive research, researchers have the intention to provide a description or explain a symptom (Hohenfels & Quick, 2020).

The data sources in this study are in accordance with Sugiyono's opinion, (2017: 296) consisting of primary data and secondary data. Data collection technique is a method used by researchers to obtain data used in research is observation, interviews, and documentation. Data analysis techniques in this study use the opinion of Miles and Huberman in (Sugiyono, 2017: 322-325) which consists of data reduction, data presentation, and verification (Downing & Langli, 2019).

Result and Discussion

This research is entitled Service Quality of Tax Consultant Services at Blessing Consultant Office Gorontalo. This research is focused on employee capabilities, data reliability, and employee response. The data taken during the research is actual data, because it comes from the Gorontalo Blessing Consultant Office and interviews with several informants related to the problems in the research.

Employee Skills

Blessing Konsultan Gorontalo is an organization or company engaged in services, namely in the form of tax reporting services and preparation of financial reports for personal taxpayers and corporate taxpayers or companies. So it needs to be supported by employees who are competent and have the ability in accordance with the objectives of the organization, namely to provide satisfaction to clients by providing quality service to clients on all taxation issues. The results of the study concluded that the ability of employees of the

Gorontalo Blessing Consultant Office to provide services, namely in tax reporting and preparation of client financial reports, is still less competent because of the 4 (four) employees in the Blessing Consultant Office, only 1 (one) person has an accounting education background, while the other 3 (three) people have a background in public administration, management and education. The steps taken by the leadership of Blessing Konsoltan related to this are to conduct training and guidance to each employee related to improving employee abilities in tax reporting and preparing financial reports. So that this makes client tax reporting which is always done (Hohenfels & Quick, 2020) timely and preparation of financial statements in accordance with the provisions of the law and inform the client if there is a tax burden that must be paid, so that the client immediately scratches the payment. Employees who already have the ability will be given the trust to handle or handle larger clients/companies. However, basically the problem in tax reporting and preparation of financial statements has a fairly broad scope and is based on various laws, so this makes Blessing Konsultan Gorontalo employees need to continue to improve their abilities in order to always provide quality service to clients (Korostelkina et al., 2020).

Data Presence

One of the benchmarks in tax reporting services and financial reports is the reliability of the reported data. Where if the data reported is not accurate or not appropriate, it will cause reporting problems that will cause losses to the company (Chyz et al., 2021). So of course this is an important role for Blessing Konsultan Gorontalo to ensure that the data reported is truly accurate. The results of the study concluded that so far the data reported by Blessing Konsultan employees in tax reporting or financial reports is still inaccurate, because every year the client will get a letter from the tax office caused by there are still problems from the client's tax reporting. Where this data is obtained or provided by clients every month which will then be reviewed and analyzed again by Blessing Konsultan Gorontalo employees and then reporting will be carried out. However, the problem is the proof of the data, where every data reported, be it sales, purchases, company operating costs, must all be accompanied by evidence in the form of transaction notes or in the form of tax invoices. Every year the tax office will definitely give a letter to the corporate taxpayer or company to examine the reported data, and of course if you have been written to, you need counseling with the tax office. Then the results of the counseling usually require the tax office to prove all the data that has been reported. Where sometimes at the time of this proof that becomes a problem, this is because the evidence in the form of receipts and transaction invoices no longer exists (Musimenta et al., 2019).

Employee Response

Every organization, whether public or private, always prioritizes customer satisfaction by providing quality services. Blessing Konsultan office is one of the organizations that provide tax services, of course the goal is to help clients in solving tax problems, so the response of employees is very necessary. Building good communication with each client is a top priority in organizations engaged in services. The results of the study concluded that the response of Blessing Konsultan Gorontalo employees in handling complaints from clients related to problems in tax reporting and financial reports is still not good, this is because there are still several client problems that are usually resolved (Elmes et al., 2021).

long enough. Where all this time Blessing Konsultan employees always respond quickly to find solutions related to tax reporting problems or financial reports that clients face. However, indeed in the process of solving this problem it often takes a long time, this is because if you get a letter from the tax office. In addition, usually Blessing Konsultan Gorontalo employees have not been able to immediately find solutions related to client problems due to the large number of clients handled and all clients get problems, so of course this makes employees have to solve them one by one, then plus if the tax admin from the company is slow in understanding the explanation from Blessing Konsultan employees, this can create delays in terms of their work related to preparing data for tax reporting and financial reports (Silitonga & Hidayat, 2019).

Discussion

Blessing Consultant Gorontalo is one of the tax consultants in Gorontalo Province. Where as an organization engaged in services, of course, it must continue to improve service quality, because with quality services Blessing Consultants can satisfy each client and can retain clients and add clients who will be handled by tax reporting and financial reports. Clients of Blessing Consultants Gorontalo consist of individual taxpayers and corporate taxpayers / companies. Since its establishment in 2016 Blessing Consultants Gorontalo has handled many clients, which of course means that the performance of Blessing Consultants has been quite convincing to many taxpayers in Gorontalo, but according to the initial observations of researchers that it turns out that the quality of service services still has several problems, namely researchers make the focus of this research including employee ability, data reliability, and employee response (Hambali, 2020).

First, the ability referred to in this study is the ability of blessing consultant employees in tax reporting and preparing financial reports. As an organization engaged in services, of course, Blessing Consultants Gorontalo needs to pay attention to the ability of its employees to be able to serve clients as the main objective of Blessing Consultants. Based on the results of research that the ability of employees of the Gorontalo Blessing Consultant Office in

providing services, namely in tax reporting and preparation of client financial reports, is still less competent because of the 4 (four) employees in the Blessing Consultant Office only 1 (one) person has an accounting education background, while the other 3 (three) people have a background in public administration, management and education. The steps taken by the leadership of Blessing Konsultan related to this are to conduct training and guidance to each employee related to improving employee abilities in tax reporting and preparing financial reports. So that this makes the client's tax reporting always done on time and the preparation of financial statements in accordance with the provisions of the law and informs the client if there is a tax burden that must be paid, so that the client immediately scraping the payment. Employees who already have the ability will be given the trust to handle or handle larger clients/companies. However, basically the problem in tax reporting and preparation of financial statements has a fairly broad scope and is based on various laws, so this makes Blessing Konsultan Gorontalo employees need to continue to improve their abilities in order to always provide quality service to clients (Goslinga et al., 2019).

The reality above shows that there are still employees of Blessing Konsultan Gorontalo whose educational background is not in accordance with their field of work. So this certainly has an impact on their ability to report taxes and prepare financial reports. Basically, the competence or ability of an individual is determined by his educational background, this is in accordance with the explanation from (Mega et al., 2021) which explains that ability can also be called competence, where competence means having the ability and skills in his field, so that he has the authority or authority to do something within the limits of his knowledge. Furthermore (Mega et al., 2021) explains that competence is a combination of three educational domains which include the domains of knowledge, skills and attitudes that are formed in patterns of thinking and acting in everyday life (Silitonga & Hidayat, 2019).

Second, the reliability of the data referred to in this research is the accuracy of the data (Bassey et al., 2022).

given by clients who will be reported by blessing consultants. In every tax reporting and financial report, of course, it must be based on accurate data so as not to cause problems that can cause losses to taxpayers. So that the accuracy of Blessing Consultant employees is needed in viewing and analyzing the data provided by the client before it is reported. Based on the research results that so far the data reported by Blessing Konsultan employees in tax reporting or financial reports is still inaccurate, because every year the client will get a letter from the tax office which is caused by there are still problems from the client's tax reporting. Where this data is obtained or provided by clients every month which will then be reviewed and analyzed again by Blessing Konsultan Gorontalo employees and then reporting will be carried out. However, the problem is the proof of the data, where every data reported, be it

sales, purchases, company operating costs, must all be accompanied by evidence in the form of transaction notes or in the form of tax invoices. Every year the tax office will definitely give a letter to the corporate taxpayer or company to examine the reported data, and of course if you have been written to, you need counseling with the tax office. Then the results of the counseling usually require the tax office to prove all the data that has been reported. Where sometimes at the time of proof this is a problem, this is because the evidence in the form of transaction notes and invoices is no longer available. The reality above shows that basically the data reported by Blessing Konsultan employees is data obtained from clients and has been well researched by Blessing Konsultan employees (Musimenta et al., 2019). However, the problem is If the client gets a report inspection letter from the Tax Office, it will be difficult to prepare evidence of the data that has been reported, because they did not do a good and correct archive. So that in the future it is necessary to pay more attention to this so that it will no longer be a problem that can harm the taxpayer itself. Reliability is the main spearhead in service, one of which is in terms of tax reporting services. This is in accordance with the opinion of Kotler in (Tjiptono & Chandra, 2016: 284) which says that reliability is the ability to deliver the promised services accurately and reliably as expected by customers which is reflected in timeliness, the same service for everyone without error. The three employee responses referred to in this study are the responses of blessing consultant employees in handling and finding solutions related to tax reporting problems and client financial reports. The main objective of tax consultants is to provide education and assist taxpayers in solving tax reporting and financial reporting problems. For this reason, of course, the employee's response to the problems faced by clients is needed so that the services provided can be said to be of high quality. Based on the research results that the response of Blessing Konsultan Gorontalo employees in handling complaints from clients related to problems in tax reporting and financial reports is still not good, this is because there are still several client problems that usually take a long time to resolve. Where all this time Blessing Consultants employees always respond quickly to find solutions related to tax reporting problems or financial reports that clients face. However, indeed in the process of solving this problem it often takes a long time, this is because if you get a letter from the tax office. In addition, usually Blessing Konsultan Gorontalo employees have not been able to immediately find solutions related to client problems due to the large number of clients handled and all clients get problems, so of course this makes employees have to solve them one by one, then plus if the tax admin from the company is slow in understanding the explanation from Blessing Konsultan employees, this can create delays in terms of their work related to preparing data for tax reporting and financial reports (Pemer & Skjølsvik, 2019).

The reality above shows that the employees of Blessing Konsultan Gorontalo has difficulty serving clients because the number of clients handled is quite large and they have to serve each client one by one, so this causes the process of solving client problems to be delayed. Even though they have actually called them well and found solutions and explained to clients clearly. As an organization engaged in the service sector, the Gorontalo Blessing Consultant Office has the responsibility to immediately respond to complaints from clients by immediately providing services and resolving client problems quickly. This is in accordance with the opinion of (Pelawi, 2022) employee response regarding the willingness or willingness of employees to provide fast and precise service to consumers, speed and accuracy with professionalism. In the implementation of a job, a person is said to be professional if he works according to his expertise or ability. Work will be done and completed properly in a fast and precise manner if done by people who have the ability in accordance with their field of work (Bustos et al., 2022).

Overall, the quality of tax consultant services at the Gorontalo Blessing Consultant Office seen from the ability of employees, data reliability and employee response is still not optimal. This is due to the ability of employees who are not yet competent or not in accordance with their fields and final education. Then the reliability of the data is still not accurate, because there are still problems in reporting and client financial reports, and employee response is still not optimal because there are still some client problems that cannot be resolved quickly. So it still needs to be improved. Some things that need to be continuously improved include the ability or understanding of employees of changes in tax regulations, proving data by clients who are often difficult, and limiting the number of clients handled because the number of clients handled by the Gorontalo Blessing Consultant Office to date amounts to around 112 taxpayers divided into 4 employees. Where of course this makes it difficult for employees to solve the problems faced by clients one by one. Therefore, it is necessary for the Gorontalo Blessing Consultant Office to add more employee personnel in order to keep up with the number of existing clients (Meuwissen & Quick, 2019).

Conclusion

1. The ability of employees of Blessing Consultant Office Gorontalo in providing services, namely in tax reporting and preparation of client financial reports, is still less competent because of the 4 (four) employees in the Blessing Consultant Office, only 1 (one) person has an accounting education background, while the other 3 (three) people have a public administration, management and education background.

2. The reliability of data reported by Blessing Konsultan Gorontalo employees is still inaccurate, because every year clients will get a letter from the tax office due to problems with client tax reporting.
3. The response of Blessing Konsultan Gorontalo employees in handling complaints from clients related to problems in tax reporting and financial reports is still not good, this is because there are still several client problems that are usually not resolved immediately.
4. Overall, the quality of tax consultant services at the Gorontalo Blessing Consultant Office seen from the ability of employees, data reliability and employee response is still not optimal.

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