

**WHEN BOTH PARTIES ACT RATIONALLY: THE DIALECTIC BETWEEN
ACCOUNT REPRESENTATIVES AND TAXPAYERS IN TAX REVENUE****^{1*}Miftah Auliya Haroky**

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ABSTRACT

Income tax revenue at Tax Office level is primary foundation of the state fiscal which is determined by the effectiveness of tax authority supervision and taxpayer compliance. This study examines the association between Account Representative Supervision Intensity and Tax Return Filing Volume and the realization of corporate and personal income tax revenue, using monthly administrative data from the tax office rather than self-reported perception. This study uses a quantitative approach based on pooled data consisting of 72 monthly observations from Jakarta Cilandak and Jakarta Pasar Minggu Tax Offices for the 2022–2024 period, analyzed using robust standard errors regression (GLM HC3) and contextualized through interviews with senior Account Representatives. The results indicate that ARSI shows no significant association with income tax revenue realization, whereas TRFV shows a positive and significant association. These findings suggest that strengthening tax revenue depends less on the intensity of coercive supervisory activity and more on the effectiveness of administrative system in facilitating routine reporting compliance.

Keywords: Account Representative, Economic Rationality, Income Tax Revenue, SP2DK, Taxpayer Compliance

ABSTRAK

Penerimaan pajak penghasilan di tingkat Kantor Pelayanan Pajak merupakan fondasi utama fiskal negara yang pembentukannya dipengaruhi oleh efektivitas pengawasan aparat fiskus dan kepatuhan pelaporan. Penelitian ini bertujuan untuk menguji hubungan intensitas pengawasan Account Representative dan volume pelaporan SPT dengan realisasi penerimaan pajak penghasilan badan dan pajak penghasilan orang pribadi menggunakan data administratif bulanan dari kantor pajak, bukan data persepsi yang dilaporkan sendiri oleh responden. Penelitian ini menggunakan pendekatan kuantitatif berbasis pooled data dari 72 data observasi bulanan gabungan di KPP Pratama Jakarta Cilandak dan KPP Pratama Jakarta Pasar Minggu periode 2022–2024. Analisis data diolah menggunakan regresi robust standard errors (GLM HC3) dan dikontekstualisasikan melalui wawancara bersama Account Representative senior. Hasil penelitian menunjukkan bahwa intensitas pengawasan Account Representative tidak memiliki hubungan signifikan dengan realisasi penerimaan pajak penghasilan, sedangkan volume pelaporan SPT memiliki hubungan positif dan signifikan. Temuan ini menunjukkan bahwa penguatan penerimaan pajak tidak cukup diukur dari intensitas aktivitas pengawasan yang bersifat koersif, melainkan dari efektivitas sistem administrasi dalam memfasilitasi kepatuhan pelaporan rutin.

Kata Kunci: Account Representative, Kepatuhan Wajib Pajak, Penerimaan Pajak, Rasionalitas, SP2DK

I. INTRODUCTION

Taxes are the main fiscal instruments that underpin national development financing, from infrastructure to social protection, in the structure of the State Budget (Isnanto et al., 2021). The high fiscal dependence on tax revenue makes optimizing tax performance a strategic priority, with the responsibility for achieving targets being borne by each Tax Office (KPP) through education, supervision, and law enforcement functions. The realization of Corporate Income tax (CIT) and Personal Income Tax (PIT) revenues is a crucial component in the revenue structure at the tax office level, the achievement of which is not only determined by regional economic conditions, but also the effectiveness of administrative governance at the level of technical implementation units (Turusaka Sau, 2020). Accordingly, this study places this administrative dimension at its core rather than focusing exclusively on macroeconomic trends. Based on data from BPS (2025), Jakarta's Gross Regional Domestic Product (GRDP) shows a growth trend that slows down from 9.46% in 2022 to 6.86% in 2024, although the nominal value still increased from IDR 3,188,541.22 billion to IDR 3,679,708.72 billion.

Table 1. Jakarta Gross Regional Domestic Product at Current Prices in 2022–2024

Year	Gross Regional Domestic Product (Billion)	Growth (yoy)
2022	IDR 3,188,541.22	9.46%
2023	IDR 3,443,359.21	7.99%
2024	IDR 3,679,708.72	6.86%

Source: Central Bureau Statistics (BPS) 2022, 2023, 2024 (data processed), 2026

The three-year observation period (2022–2024) was objectively chosen as it encompasses the post Covid-19 pandemic transition period and marks the initial phase of the full and effective implementation of HPP Law starting in 2022. Among other regions, South Jakarta was selected based on fact that it is the area with the highest concentration of Tax Offices in DKI Jakarta which operate under two Regional Offices of DGT and supported by a large population of taxpayers (Primasari & Mutmainah, 2022). This region is characterized by realization of tax revenue that is consistently among the highest in DKI Jakarta (Khoirunnisa et al., 2025). More specifically, observations were conducted at Jakarta Cilandak and Jakarta Pasar Minggu Tax Offices. Both Tax Offices manage strategic commercial corridors along TB Simatupang Street under the Regional Office of DGT Jakarta Selatan II, dominated by a mix of corporate commercial centers and high-density individual taxpayers. Although income tax revenue at both offices has increased in nominal terms, the growth rate has slowed. This trend aligns with the macroeconomic slowdown which could directly impact taxpayers' ability to fulfill their tax obligations.

Table 2

Realization of Corporate Income Tax and Personal Income Tax of Jakarta Cilandak Tax Office and Jakarta Pasar Minggu Tax Office in 2022 – 2024

Year	Realization of Income Tax Revenue (Billion)
2022	IDR 665.98
2023	IDR 741.34
2024	IDR 799.90

Source: Jakarta Cilandak Tax Office and Jakarta Pasar Minggu Tax Office (data processed), 2026

This condition indicates that the nominal increase in tax revenue does not necessarily reflect an improvement in supervision effectiveness or taxpayers' voluntary compliance, but may largely follow the slowdown in economic activity. The findings of Putriani & Noor (2025) confirm that taxpayer compliance has an effect on tax revenue, but its realization still faces structural bottlenecks at the tax office level.

In terms of compliance nationally, data from DGT Annual Report (2024) notes that non-oil and gas income tax accounted for 53.13% of total tax revenue in 2024, but the growth was only 2.39% due

to a significant contraction in CIT Article 25/29. This phenomenon is also in line with the slowing trend of growth in the national compliance ratio.

Table 3. Compliance Ratio for Submission of Annual Tax Returns for 2022–2024

Year	Registered Taxpayers Mandatory Tax Return	Realization of Tax Return	Compliance Ratio	Corporate Taxpayer Ratio	Personal Taxpayer Ratio
2022	19,075,197	16,556,759	86.80%	67.15%	88.56%
2023	19,182,071	16,682,564	86.97%	69.78%	88.60%
2024	19,273,366	15,930,939	82.66%	57.59%	85.66%

Source: DGT Annual Report 2022, 2023, 2024 (data processed), 2026

The national compliance rate shrank from 86.97% in 2023 to 82.66% in 2024, with the most significant contraction occurring in corporate taxpayers from 69.78% to 57.59%. The realization of income tax revenue at the tax office level has the potential to decline due to the influence of real compliance conditions that are also declining, even as registered taxpayer number grow. While the national trend illustrates the aggregate compliance pressure, how this pressure translates into actual revenue realization at the operational tax office level, where supervisory action and taxpayer reporting behavior interact directly, remains empirically underexplored. This study therefore narrows the analytical focus from the national and macroeconomic level to the interaction of two administrative rationalities at the tax office level.

Theoretically, economic agents operate within a rational choice framework (Allingham & Sandmo, 1972). To explain this administrative interaction, two primary theoretical frameworks serve as analytical lenses, Slippery Slope Framework (SSF) developed by Kirchler et al. (2008) and Theory of Planned Behavior by Ajzen (1991). SSF outlines tax compliance along two dimensions, trust and power. The power dimension is reflected in active supervisory actions, such as the issuance of a Request for Explanation of Data and/or Information (SP2DK), signaling the authority's detection capacity (Khasanah et al., 2019). Meanwhile, TPB conceptualized tax return filing compliance as a representation of structured behavioral intention driven by perceived administrative convenience and social norms (Harinurdin et al., 2024; Taing & Chang, 2021). These two theories are utilized as a macro analytical lens to interpret the interaction of two distinct rationalities, supervisory authorities operating through coercive supervision and aggregate filing behavior, not intended to directly measure an individual psychological condition. Under this perspective, the factors driving tax compliance and the incentives for tax evasion interact with one another to determine the stability of actual revenue collection (Alm, 2019).

Previous studies have shown mixed results patterns regarding the effectiveness of supervisory and compliance instruments. Destiani & Arief (2023) and Dalimunthe (2025) found that the performance of the Account Representative's supervision had a positive effect on the compliance of the taxpayer, while Nurhayati et al. (2026) and Muzaki et al. (2020) found the opposite result, that the performance of the Account Representative was not effective boost short-term compliance and revenue because of its administrative and educational nature. Setyawati & Tannar (2024) further demonstrate that issuing SP2DK show that neutral or negative revenue effects if met with taxpayer objections. Furthermore, existing studies predominantly examine Account Representative performance and filing compliance separately, focus on single tax categories, or rely on cross-sectional survey designs that capture individual taxpayer perception rather than aggregate administrative outcomes at the tax office level. This reliance on perception-based survey instruments remains a recurring pattern in the Indonesian tax compliance literature. The primary contribution of this study lies in its utilization of monthly administrative data, specifically the precise number of SP2DK issuances and tax return filings by the tax office. This approach enables the analysis of income tax revenue realization to be anchored in verifiable institutional metrics rather than subjective self-reported data.

These inconsistencies also point to a more specific methodological limitation in prior studies. Most studies test Account Representative performance and filing compliance as isolated predictors,

examine a single tax category rather than their combined realization, and rely on data collected at a single point in time rather than a continuous monthly series capable of capturing time lag effects. Fazlurahman & Kustiawan (2016) found that individual taxpayer compliance affected tax revenue at the KPP level, yet limitations in supervisory capacity remained a structural barrier not addressed within a single-period design. This study addresses these limitations by combining both predictors within a single pooled monthly model spanning 36 months, allowing the delayed effect of supervisory activity, an effect repeatedly cited in prior studies but rarely tested directly, to be observed empirically rather than assumed.

In this study, SSF and TPB are not used as standalone behavioral models, but as a macro analytical lens to interpret the dialectic between two administrative rationalities operating in the field. The supervisory rationality of Account Representatives and the reporting rationality of taxpayers. SP2DK issuance is read through the power dimension of SSF, while tax return filing is read through the behavioral intention dimension of TPB, both observed at the level of monthly aggregate administrative output rather than individual psychological states. This study fills the methodological gap identified above by analyzing the partial impact of Account Representative supervisory intensity and tax return filing volume on monthly income tax revenue realization, using pooled data across two representative tax offices over a 36-month period (72 observations data). Statistical findings are further contextualized through interview insights from operational Account Representatives. The results are expected to provide empirical evidence for operational tax governance and to serve as an evaluative reference for the ongoing transformation of the Account Representative position into a Functional Supervisory Cluster Auditor.

II. LITERATURE REVIEW

Building on its role as a macro analytical lens established above, this study further positions SSF as the primary theoretical framework among the three theories discussed, given its explicit role in explaining the interaction between tax authority power and taxpayer compliance at the operational level (Kirchler et al., 2008). TPB and economic rationality theory are positioned as supporting frameworks. TPB elaborates the behavioral intention underlying tax return filing compliance, while economic rationality theory elaborates the cost-benefit calculation shared by both the tax authority and the taxpayer. Together, these two supporting theories explain specific mechanisms within the broader power and trust dynamic that SSF describes, rather than standing as independent explanatory frameworks.

Slippery Slope Framework

The Slippery Slope Framework (SSF) includes social and psychological aspects, namely the dimensions of power of authorities and trust in authorities in explaining the compliance of taxpayers (Kirchler et al., 2008). The power dimension results in enforced compliance when authorities have a strong capacity to detect and punish non-compliance. When supervision decreases and taxpayer trust is low, enforced compliance is vulnerable to decline. In contrast, voluntary compliance arises when taxpayers embed social and fiscal norms as part of their social responsibility. In this study, SSF serves as a macro theoretical lens to interpret active supervisory actions executed by Account Representatives. Issuing SP2DK represents the power dimension at the operational tax office level, signaling active supervision to detect reporting discrepancies (Al Rasyid, 2023). Khasanah et al. (2019) tested SSF in the Indonesian context and found that voluntary compliance was positively influenced by coercive authorities in the form of possible audits. Gobena (2024) confirms that in developing administrative countries, coercive power acts as a significant predictor of enforced deference, while cognitive-based beliefs moderate voluntary compliance. In this study, SSF provides the mechanism linking Account Representative Supervision Intensity (ARSI) to Realization of Income Tax Revenue (RITE). SP2DK issuance operationalizes the power dimension of SSF and its intensity is expected to shape enforced compliance, which in turn is expected to translate into realized tax revenue within the same reporting period.

Theory of Planned Behavior

To complement SSF's explanation of the supervisory dimension, Ajzen (1991) explained that the Theory of Planned Behavior (TPB) based on behavioral intentions is determined by three factors, namely attitude, subjective norms, and perceived behavior control. In this study, TPB serves as an analytical framework for understanding tax return filing compliance as a representation of internal behavioral intentions. Taxpayers with positive attitude toward administrative convenience and supportive social norms demonstrate a higher propensity to routinely fulfill tax filing obligations (Siregar et al., 2025). Taing & Chang (2021) empirically prove that tax morality and the fairness of the tax system have a significant effect on compliance intentions, while Appiah et al. (2024) finding that taxpayers' trust in authority is able to initiate compliance intentions without coercion. Within this study, TPB provides the mechanism linking Tax Return Filing Volume (TRFV) to Realization of Income Tax Revenue (RITE). Routine tax return filing operationalizes taxpayers' behavioral intention to comply, and because filing is contemporaneously accompanied by tax payment, this mechanism is expected to contribute more directly into realized revenue than supervisory activity.

Economic Rationality

While SSF and TPB explain the respective behavioral logic of tax authorities and taxpayers, economic rationality theory further elaborates the cost-benefit calculation underlying both parties' decisions. Economic agents act according to the rational choice model, which involves balancing the financial benefits of noncompliance against the risk of supervision or sanctions (Allingham & Sandmo, 1972). Taxpayers act as rational agents who seek to maintain a steady cash flow for their businesses by weighing the costs of compliance against the potential liabilities resulting from tax avoidance. The choice between complying with tax obligations and engaging in tax avoidance is influenced by the extent to which tax authorities' supervisory capabilities can create a real threat of detection (Bişgin, 2025). Given the uncertainty surrounding a business's cash flow, taxpayers tend to defer material compliance as long as there are still administrative avenues for filing objections or data confirmations remain available (Judijanto et al., 2026). On the other side, economic rationality operates on tax authorities as a rational agent who manage frequency of SP2DK issuances to balance time allocation constraints and KPI targets. The dialectic between taxpayer's profit and loss calculations and tax authority's administrative targets shapes the pattern of aggregate tax revenue collection. Economic rationality theory explains why the two supervisory and compliance mechanisms described above may not always move in the same direction. Account Representatives rationally manage SP2DK issuance against KPI targets, while taxpayers rationally weigh the cost of immediate compliance against the option of administrative objection.

Account Representative Supervision Intensity

Based on PMK Number 45/PMK.01/2021, an Account Representative is a position in tax office that bridges the DGT and the taxpayer through the functions of compliance supervision, consultation guidance, and administrative management (Amin et al., 2021). One of the primary supervisory instruments used by Account Representatives is the issuance of SP2DK, an initial clarification letter based on SE-05/PJ/2022 that prioritizes guidance to encourage taxpayers to cooperatively improve their compliance. However, under the regulations, a deadline may be set for clarification and technical discussions which can cause a time lag in the administrative resolution process. Conceptually and operationally, the Account Representative's supervisory intensity in this study reflects the workload of monthly administrative supervisory activities, rather than measuring significant monetary realization of tax potential. Within the KPP's organizational structure, Account Representatives are divided into two main task groups within the Supervision Section. Those responsible for supervising material compliance and identifying taxpayers' potential (Supervision Section II through VI) and those focused on providing services and educational guidance to taxpayers (Supervision Section I).

Tax Return Filing Volume

Self assessment system under Article 12 of the KUP Law grants taxpayers full trust to calculate, deposit, and report their taxes independently (Pramudya et al., 2022). Taxpayer compliance refers to the discipline and awareness shown in voluntarily fulfilling all obligations and exercising tax related rights

(Widati et al., 2022). This compliance is demonstrated through adherence to applicable tax laws and regulations, spanning from initial registration and tax calculation to the timely filing of tax return. In this study, Tax Return Filing Volume (TRFV) measure the monthly aggregate number of annual CIT and PIT returns received by the tax office, rather than a standardized compliance ratio relative to the number of registered taxpayers. Therefore, the TRFV reflects the observable volume of reporting activity, which is in this study is treated as a behavioral proxy for filing compliance, not a compliance rate itself.

Previous Literature

Nurhayati et al. (2026) in their study analyzes the performance of Account Representatives in overcoming compliance problems. The results of the study show that tax revenue can affect the compliance of corporate taxpayers, while the performance of Account Representatives cannot affect it. The duties of an Account Representative in the field are primarily administrative, educational, and persuasive functions without any direct coercion. This characteristic that causes the results or effects of their actions to take a long time to be realized.

Setyawati & Tannar (2024) examined SP2DK and distress warrant against tax revenue. This study proves that the issuance of SP2DK actually affects negatively, while distress warrant affect tax revenue positively. The number of taxpayers who only file objections to SP2DK without making payments or corrections of tax returns is the main cause of these negative results.

Riyadi et al. (2021) examine taxpayer compliance, tax audits, and tax revenue in influencing tax revenue. The study found that taxpayer compliance and tax revenue affected income tax revenue, while tax audits had no significant effect. Insignificant results are caused by a long time lag between the audit process and the actual payment realization.

Hypothesis Development

The Contribution of Account Representative Supervision Intensity to the Realization of Income Tax Revenue

The SSF positions supervision carried out by Account Representatives as an extension of the tax authority's power at the Tax Office level by conducting supervision that reduces information asymmetry and fosters the perception that the authority is capable of detecting noncompliance (Khasanah et al., 2019). Issuing an SP2DK signals to taxpayers that their reporting data is under scrutiny (Nizar et al., 2023). Rational taxpayers tend to make corrections to prevent severe sanctions (Pramudya et al., 2022). Several studies show divergent findings. Destiani & Arief (2023) and Dalimunthe (2025) found that Account Representative supervisory performance has a positive and significant effect on taxpayer compliance. In contrast, other studies report that this supervisory contribution is not always directly proportional to the increase in compliance and revenue. Nurhayati et al. (2026) found that Account Representative performance does not significantly affect taxpayer compliance, as its function remains largely administrative and educational without direct coercive power. Setyawati & Tannar (2024) further found a significant negative effect of SP2DK issuance on tax revenue, explained by the high number of taxpayers who file objections without accompanying payment or correction. This divergence suggests that supervision through SP2DK is vulnerable to administrative rejection by taxpayers through the objection process. Because SP2DK notice relates to historical data and taxpayers retain the right to submit objection, the impact of the issuance of the SP2DK on monthly cash receipts is not immediately felt. Based on the explanation above, the hypothesis proposed in this study is:

H₁: Account Representative supervision intensity has a significant contribution to the realization of corporate income tax revenue and personal income tax revenue.

The Contribution of Tax Return Filing Volume to the Realization of Income Tax Revenue

Within the trust dimension of SSF, voluntary compliance is understood to emerge when taxpayers internalize reporting obligations as part of their social and fiscal responsibility (Kirchler et al., 2008). TPB further explained that the intention of taxpayer's behavior in reporting tax returns is driven by positive attitudes, subjective norms, and behavior control that is perceived to be sufficient (Harinurdin et al., 2024). Taxpayers who have an honest attitude and high initiative in applying data

accuracy to tax returns will minimize information asymmetry (Al Rasyid, 2023). The consistent ratio of tax return submission is directly proportional to the stability of state revenue flows (Isnanto et al., 2021). Rational taxpayers understand that delaying the filing of their tax returns will result in penalties, so choosing to submit their returns on time is the most efficient decision (Appiah et al., 2024). Riyadi et al. (2021) prove that taxpayer compliance has a positive impact on boosting the realization of CIT revenues. The findings are reinforced by Putriani & Noor (2025) who emphasize that voluntary compliance of taxpayers is the main capital for the realization of tax revenue, much more effective than oppressive law enforcement. These findings reinforce the suspicion that tax revenues are more supported by taxpayer reporting initiatives than coercive authority actions. Based on the explanation above, the hypothesis proposed in this study is:

H₂: Tax return filing volume has a positive and significant contribution to the realization of corporate income tax revenue and personal income tax revenue.

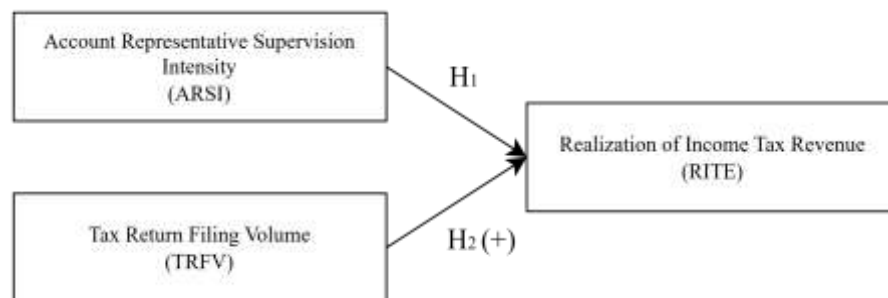


Figure 1. Research Model

Source: Data Processed by Authors, 2026

III. RESEARCH METHOD

A quantitative approach was applied in this study by utilizing monthly secondary data sources enriched with interviews as a means of confirming and interpreting the statistical results in the field. The secondary data source in this study consists of pooled data combining cross-sectional units from two Tax Offices, namely Jakarta Cilandak Tax Office and Jakarta Pasar Minggu Tax Office with time series spanning 36 months from January 2022 to December 2024, resulting in a total sample of 72 combined monthly observations. The selection of Jakarta Cilandak and Jakarta Pasar Minggu Tax Offices was deliberately based on the consideration that these two offices which operate under the Jakarta Selatan II Regional Office of DGT represent the characteristics of mixed urban economic zones and have a track record of realizing income tax revenue that meets targets. This selection was focused on observing the dynamics of time-series trends over a 36-month period at these two work units with similar revenue structures. This sample size is appropriate for examining monthly administrative dynamics within the two observed Tax Offices, but it is not intended to represent national taxation conditions or the full population of Tax Offices in Indonesia. The findings of this study are interpreted as evidence specific to the administrative and economic characteristics of Jakarta Cilandak and Jakarta Pasar Minggu Tax Offices, rather than as generalizable conclusions applicable to other regions or to the national tax administration system as a whole.

The dependent variable is Realization of Income Tax Revenue (RITE), measured as the cumulative net monthly amount of CIT and PIT collections in Rupiah. These net realizations consist of the accumulation of periodic payments (Income Tax Article 25) and annual payments (Income Tax Article 29). The first predictor variable is Account Representative Supervision Intensity (ARSI) which by design measures the intensity of the monthly administrative supervision workload carried out by tax officials based on PMK Number 45/PMK.01/2021, rather than measuring the effectiveness of material rupiah settlements of potential tax revenue. ARSI variable is proxied by the number of SP2DKs issued contemporaneously in month *t*. In this study, the term “supervision intensity” refers strictly to the

volume of supervisory output (the number of SP2DK documents issued), not to a qualitative or outcome-based measure of supervisory effectiveness. This distinction is maintained consistently throughout the analysis and discussion. These SP2DK data is obtained from the aggregate total of issuance across all Supervision Sections of the Tax Office rather than individual performance data for each Account Representative. The second predictor variable is Tax Return Filing Volume (TRFV) which conceptually represents the volume of monthly administrative workload received by Tax Office rather than a percentage ratio of taxpayer compliance. TRFV variable is calculated from the number of annual CIT and PIT returns received in month t . The use of absolute aggregate figures is based on the limited availability of secondary data from the Tax Offices.

To confirm and clarify the interpretation of statistical results related to field operations from the tax authority's perspective, the collection of secondary quantitative data was enriched with semi-structured interviews. For the characteristics of the informants, two were senior Account Representatives assigned to the Supervision Section of the observed Tax Offices, each with more than five years of operational experience in conducting taxpayer supervision and issuing SP2DK. Both informants were directly involved in the day-to-day administration of supervisory activities during the observation period, giving them firsthand operational knowledge of the process examined in this study. Informants were purposively selected based on nomination by the Tax Offices, using selection criteria that considered whether the Account Representatives represented the supervisory function under examination, taking into account their length of service, direct involvement in SP2DK issuance, and familiarity with the administrative workflow connecting supervisory activity to revenue realization. Semi-structured interviews were conducted individually using a guide covering three main topics: 1) the operational process and timing of SP2DK issuance, 2) taxpayer response patterns following SP2DK issuance, and 3) factors perceived to influence the realization of tax revenue from supervisory activities. Interview results were transcribed and thematically grouped to support and contextualize the statistical findings, rather than analyzed as an independent qualitative dataset.

Statistical data analysis was processed using IBM SPSS Statistics 27. Classic assumption test for the Kolmogorov-Smirnov normality test results indicate that the data is not normally distributed. During the Glejser heteroskedasticity test, symptoms of heteroskedasticity were detected in TRFV variable triggered by seasonal effect from sharp increase in the filing of annual tax return in March and April. To address the problem of residual variance heteroskedasticity due to seasonal effects without manipulating the raw data, this study applies Robust Standard Errors Regression using the General Linear Model (GLM) approach with Heteroscedasticity-Consistent Standard Errors 3 (HC3) correction (Long & Ervin, 2000; White, 1980). The HC3 correction was applied to produce standard errors estimates that are consistent against heteroskedasticity without overestimating precision in limited sample size ($N \leq 250$) (Long & Ervin, 2000). These robust standard errors approach was specifically chosen because it is designed to remain valid under conditions where the classical assumptions of normality and homoskedasticity are not fully met which corresponds to the condition identified in the classic assumption tests of this study. Hypothesis testing was conducted using partial tests at a 5% significance level to examine the individual significance of each variable, as well as a model feasibility test to ensure the regression model is statistically fit. The evaluation of the proportion of variance in the dependent variable explained by the predictors was measured using Adjusted R Square. The formula for the regression equation in this study is as follows:

$$RITE_{it} = \beta_0 + \beta_1 ARSI_{it} + \beta_2 TRFV_{it} + \varepsilon_{it}$$

Description:

RITE = Realization of Income Tax Revenue

ARSI = Account Representative Supervision Intensity

TRFV = Tax Return Filing Volume

β_0 = Constant

β_1 = Coefficient of Account Representative Supervision Intensity

β_2 = Coefficient of Tax Return Filing Volume

i = Cross section

t = Time series

 ε = Error term

IV. RESULTS AND DISCUSSION

Results

Descriptive Statistical Analysis

Table 4. Descriptive Statistical Test Results

Variable	Min	Max	Mean	Std. Deviation
ARSI	0	595	150.24	126.23
TRFV	265	27,726	3,790.17	6,726.02
RITE	-37,216,090,433	131,591,405,714	30,655,893,508.35	32,551,514,309.09

Source: SPSS output 27 data processed, 2026

The ARSI variable (SP2DK quantity) recorded a minimum value of 0, occurring at the start of several tax period supervisory cycles where SP2DK documents could not yet be issued because personnel were focused on data compilation and preparing the Risk-Based Supervision Priority List (DPP) under SE-05/PJ/2022. The maximum value reached 595 SP2DK documents in month 9 (September) 2024, driven by operational dynamics where Account Representatives heavily finalized SP2DK issuances to meet Key Performance Indicator (KPI) targets ahead of third-quarter evaluation deadlines. The mean ARSI was 150.24 documents per month, with a std. deviation of 126.23 reflecting high monthly supervisory fluctuation.

The TRFV variable recorded a minimum of 265 filings, a maximum of 27,726 filings, and a mean of 3,790.17 filings per month. The std. deviation was exceptionally high at 6,726.02, explaining extreme data dispersion caused by seasonal effects during annual tax return filing peaks in March and April.

The RITE variable showed a minimum of -IDR 37,216,090,433 due to large transfer of taxes (Pbk) and disbursement of refund claim (SPMKP) exceeding gross monthly cash receipts. The maximum RITE reached IDR 131,591,405,714, with a mean of IDR 30,655,893,508.35 and a std. deviation of IDR 32,551,514,309.09.

Classic Assumption Test

Normality Test

The normality test intended to confirm whether the regression model and residual variables show a normal distribution pattern.

Table 5. Kolmogorov-Smirnov Normality Test Results

Statistic	Value
N	72
Test Statistic	0.158
Asymp. Sig. (2-tailed)	< 0.001
Monte Carlo Sig. (2-tailed)	< 0.001

Source: SPSS output 27 data processed, 2026

The Asymp. Sig. (2-tailed) results of the Kolmogorov-Smirnov normality test showed a number of < 0.001 which means that the residual data was not normally distributed, reinforced by the Monte Carlo Sig. (2-tailed) test value of < 0.001. Although the Kolmogorov-Smirnov test indicates that the data is not normally distributed, this study utilizes robust standard errors estimation (GLM HC3) to address this issue and maintain the validity and consistency of parameter estimates despite the violation of the normality assumption.

Multicollinearity Test

The multicollinearity test intended to ascertain whether the regression model indicates too high a correlation between predictor variables.

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIF	Remark
ARSI	0.990	1.010	Multicollinearity does not occur
TRFV	0.990	1.010	Multicollinearity does not occur

Source: SPSS output 27 data processed, 2026

Table 6 shows the results of the multicollinearity test with a Tolerance of 0.990 and a VIF of 1.010. The result can be explained that there is no multicollinearity between the two variables.

Autocorrelation Test

The autocorrelation test intended to confirm whether in the regression model there is a relationship between the residual in the t period and the residual in the previous period.

Table 7. Durbin-Watson Autocorrelation Test Results

Model	Durbin-Watson (d)	Lower Limit (d_L)	Upper Limit (d_U)	Limit ($4-d_U$)
1	1.862	1.5661	1.6751	2.3249

Source: SPSS output 27 data processed, 2026

The resulting Durbin-Watson (d) value is 1.862 with a limit value of 2.3249. The d value is consistently between the upper limit d_U and the limit value $4-d_U$ (2.3249), proving that the regression model does not indicate any sign of autocorrelation.

Heteroscedasticity Test

The heteroscedasticity test intended to ascertain whether there is a variance inconsistency between one residual and another in the regression model.

Table 8. Glejser Test Results

Variable	t	Sig.	Remark
ARSI	-0.921	0.360	Heteroscedasticity does not occur
TRFV	2.491	0.015	Heteroscedasticity occurs

Source: SPSS output 27 data processed, 2026

The Glejser test results detected that the ARSI variable has a Sig. value of 0.360, which is above 0.05, so it was considered not heteroscedasticity. However, the TRFV variable recorded a Sig. value of 0.015, which is lower than 0.05, indicating that variable has heteroscedasticity. Theoretically and practically, this can be explained by the seasonal effect of annual tax return reporting, which peaks in March and April, causing the residual variance of the TRFV data to be unstable throughout the year.

Robust Standard Errors Regression Model Analysis (GLM HC3)

The use of the robust standard errors regression model through the GLM method of the HC3 approach is based on White (1980) and Long & Ervin (2000) with the aim of producing estimates that remain accurate and consistent in the long term, although the basic assumption of data analysis has heteroscedasticity problems. Multiple robust linear regression analysis serves to identify the direction and extent of the contribution of the ARSI and TRFV variables to RITE. Referring to the results of multiple linear regression estimation, the structure of the regression equation is obtained as follows:

$$\text{RITE}_{it} = 27,162,847,259.86 - 44,542,208.20\text{ARSI}_{it} + 2,687,189.06\text{TRFV}_{it} + \varepsilon_{it}$$

Table 9. Regression Model Analysis Results Robust (HC3)

Model/Variable	β	Robust Std. Error (HC3)	Correlation
Intercept/Constant	27,162,847,259.86	5,487,939,001.10	
ARSI	-44,542,208.20	26,809,437.72	Negative
TRFV	2,687,189.06	561,273.94	Positive

Source: SPSS output 27 data processed, 2026

Based on the results of the robust regression model analysis in Table 9, if the value of ARSI and TRFV is assumed to be zero, then the estimated value of RITE is IDR 27,162,847,259.86. The

coefficient of the ARSI variable has a negative value of -44,542,208.20, however, these findings will be further validated through a partial test (t test). The regression coefficient of the TRFV variable has a positive value of 2,687,189.06. These results show a unidirectional correlation, where every time 1 tax return submission occurs on the TRFV variable, its predicted to increase the realized value of income tax revenue (RITE) by IDR 2,687,189.06, assuming the ARSI variable is in an unchanged condition.

Robust Model Feasibility Test (F Test)

The F test intended to ascertain whether all predictor variables together show a significant influence on the outcome variables.

Table 10. Model Feasibility Test Results Robust

Robust Regression Model	F count	Sig.	F Table	Remark
1	16.141	< 0.001	3.130	Fit

Source: SPSS output 27 data processed, 2026

The robust regression model results a Sig. value of < 0.001, which is smaller than 0.05. The results of the comparison using the F count of 16.141 showed a value greater than 3.130. These results confirm that the multiple robust linear regression model used is a good fit, thereby demonstrating that the ARSI and TRFV predictors exert a statistically significant joint contribution to RITE.

Robust t Test

The Robust t test intended to determine the significance of the impact of each predictor variable independently on the outcome variable.

Table 11. Test results t Robust

Variable	t count	Sig.	Remark
ARSI	-1.661	0.101	H ₁ Rejected (Insignificant)
TRFV	4.788	< 0.001	H ₂ Accepted (Significant Positive)

Source: SPSS output 27 data processed, 2026

Account Representative Supervision Intensity (ARSI) variable obtained a t count of -1.661 with a Sig. value of 0.101. Sig. value is greater than 0.05, **H₁ is rejected**. Thus, the Account Representative supervision intensity shows no significant contribution to the realization of corporate income tax and personal income tax. This occurs due to a time lag in historical data, as the SP2DK analyzes transactions from previous periods and taxpayers' use of their right to file and administrative objection, consequently the issuance of an SP2DK rarely results in and immediate cash payment in the same periodic.

Tax Return Filing Volume (TRFV) variable obtained t count of 4.788 with a Sig. value of < 0.001. Sig. value is smaller than 0.05, **H₂ is accepted**. Different results were found in the TRFV variable, where TRFV shows a positive and significant contribution to the realization of corporate income tax and personal income tax. This occurs because the timely filing of annual tax returns is always directly accompanied by the payment of any tax liability for the current year (contemporaneous movement) which directly boost state cash.

Coefficient of Determination (Adjusted R Square)

The coefficient of determination analysis intended to identify the extent of the ability of the robust regression model to explain the diversity in the outcome variables applied.

Table 12. Results Adjusted R Square

Model	Adjusted R Square
1	0.299

Source: SPSS output 27 data processed, 2026

Based on these results, the Adjusted R Square value was obtained of 0.299. These results show that the ARSI and TRFV variables collectively have the ability of 29.9% in describing the fluctuations on the realization of corporate income tax and personal income tax in the two related Tax Offices. The rest is explained by other variables that are not covered in this study. The remaining of unexplained variance in RITE suggests that monthly income tax revenue realization is shaped by factors beyond the

administrative workload captured by ARSI and TRFV. Given the macroeconomic context outlined in the Introduction, where Jakarta's GRDP growth slowed from 9.46% in 2022 to 6.86% in 2024, fluctuations in regional business activity and corporate cash flow conditions are plausible contributing factors not captured in this model. Other potential factors include changes in tax regulations implemented during the observation period, seasonal patterns in corporate tax planning, and sector-specific economic conditions along the TB Simatupang commercial corridor.

DISCUSSION

The Contribution of Account Representative Supervision Intensity to the Realization of Income Tax Revenue

Based on the results of the analysis, ARSI variable obtained a t count as -1.661 with a Sig. value of 0.101. Because the significance value exceeded the threshold of 0.05, **H₁ is declared rejected**, indicating that no statistically significant contribution was found between Account Representative supervision intensity and the realization of corporate and personal income tax revenue.

Although the estimated coefficient is negative, this direction should be interpreted with caution given the lack of statistical significance. It does not by itself provide sufficient statistical grounds to conclude that supervisory activity suppresses revenue realization. From the perspective of SSF, this insignificant result suggests that the coercive power instrument represented by SP2DK issuance has not translated into a statistically detectable, immediate effect on monthly cash receipts at the operational unit level. This finding is read as evidence that the relationship between supervisory intensity and short-term revenue realization is not straightforward, rather than as evidence of ineffectiveness in the broader sense, a distinction further explored in the discussion of interview findings below. This phenomenon aligns with the rational choice model of Allingham & Sandmo (1972) and Alm (2019), where taxpayers act as rational agents who weigh cost-benefit calculations. Taxpayers tend to prioritize the cash flow efficiency of their business and withhold material payment commitments as long as the administrative objection remains open (Bişgin, 2025). This behavior is not a form of intentional non-compliance, but rather a logical consequence of the cost-benefit analysis carried out by economic actors.

The insignificance of this test result is statistically consistent with other diagnostic test outputs. In the descriptive analysis ARSI variable recorded a high std. deviation of 126.23 relative to its mean (150.24), peaking at 595 SP2DK documents in September 2024, however it recorded 0 document at the beginning of the observation period because the DPP is still being drafted. The extreme volatility in SP2DK issuance driven by Account Representative rational strategies to meet KPI targets has caused estimates of the SP2DK's impact on monthly cash flow to become unstable. To explain the statistical pattern found in the ARSI variable from an operational field perspective, confirmation from interview results with Account Representative in the field clarifies the mechanism behind this finding. The primary hindrance is triggered by a time lag between the issuance of SP2DK and the time of receiving the tax revenue. The SP2DK issued by Account Representatives in the current period does not necessarily monitor transactions in month *t*, but rather analyzes tax data from previous tax years (historical tax data).

"SP2DK is past data, so what is compared is not total revenue... this will definitely not affect because the value must be large (total revenue), this is small (the nominal value of SP2DK)... SP2DK is a tax year before 2024 that is received in 2024." (Mrs. S, 2026)

In addition to time lag issue, tax authorities' compliance monitoring of taxpayer behavior in the field indicates that the issuance of SP2DK is not met with immediate payment. Taxpayers utilize their administrative rights to confirm or submit an objection against the data, thereby triggering a technical dispute process that requires a considerably long time to resolve.

"Surely taxpayers will answer first and there must be a debate first... It will take a long time (the process) not immediately the taxpayer agrees to pay, rarely such an incident to happen." (Mrs. S, 2026)

When the objection process does not lead to a resolution, the burden shifts further onto the Account Representative's authority to escalate the case. When taxpayers are defensive or uncooperative,

the Account Representative ultimately needs to take further authority such as proposing an audit, which makes the realization of revenue of the supervision results longer.

“For example, if the data is still existing and the taxpayers are not cooperative, we will inevitably have to propose an audit.” (Mrs. S, 2026)

This escalation process is further constrained by the operational capacity of Account Representatives themselves. The limitations of Account Representative personnel compared to the size of the supervisory area also make the follow up to the taxpayer’s objections less optimal. This limitation is also reflected in the authority of the Account Representative who from the beginning was only allowed to act on data that is concrete and not debatable.

“AR is limited to concrete data, concrete data is clear data. So, it is not debatable... For example, if it is still a debate, it is a bit difficult and cannot be forced.” (Mrs. S, 2026)

Taken together, historical data lag, the objection procedure, escalation to audit, the concrete-data constraint on Account Representative authority, and the rational management of SP2DK issuance frequency to meet KPI targets, jointly explain why the statistical relationship between ARSI and RITE was not detected within the same monthly period. Findings by Nurhayati et al. (2026) identify that the field activities of Account Representatives are often trapped in educational and administrative functions with minimal short-term coercive power. Furthermore, Setyawati & Tannar (2024) with a negative regression coefficient result found that a wave of SP2DK issuances met with objection resistance actually risks slowing down the liquidation flow of potential tax revenue. This pattern is further corroborated by Akbar et al. (2025), who found SP2DK implementation was not effective and contributed only marginally to total tax revenue, citing data validity issues, changing taxpayer conditions, and uncooperative taxpayer responses as the main obstacles, which closely mirror the administrative objection and data verification delays identified in the interview findings of this study.

The Contribution of Tax Return Filing Volume to the Realization of Income Tax Revenue

Based on the results of the analysis, TRFV variable obtained a t count of 4.788 with a Sig. value of < 0.001. Because the significance value is less than the threshold of 0.05, **H₂ is declared accepted**. This result indicates that tax return filing volume shows a positive and statistically significant contribution to the realization of corporate and personal income tax revenue. Each additional tax return filed is predicted to increase cash receipts by IDR 2,687,189.06.

Given the high monthly variability of TRFV shown in Table 4 (std. deviation of 6,726.02 filings), this coefficient indicates that reporting volume fluctuations contribute a practically meaningful share of monthly RITE variation, rather than a merely statistically detectable one, reinforcing the relevance of TRFV beyond its statistical significance alone. Interpreted through the trust-based lens of SSF, this finding suggests that voluntary reporting behavior, not coercive supervision, is the mechanism more closely associated with revenue realization in this study. These findings appear consistent with the behavioral logic of the TPB at an aggregate operational level. This suggests that the theory’s core logic might still manifest even when compliance is captured through macro-level monthly filing volumes rather than direct, individual psychological indicators. The act of reporting taxes on the initiative is motivated by internal intentions built through positive attitudes, environmental norms, and belief in the ease of the tax administration system (Harinurdin et al., 2024). Taxpayers who choose to routinely comply still act rationally as the costs incurred due to late penalties are far greater than the cost of ensuring obligations are met on time (Allingham & Sandmo, 1972). This strong statistical relationship aligns with the robust F Test result and Adjusted R Square of 0.299. Unlike SP2DK supervision which involves a time lag, the submission of tax return directly coincides with the obligation to remit the current year’s tax revenue. Interview statements from the Account Representative support this finding from the perspective of data period alignment.

“The submission of Annual or Period Tax Return is related to the revenue of the current tax year, while SP2DK is more than not the current tax year, but SP2DK generally contains greater tax potential than the supervision of the current year...” (Mr. R, 2026)

The Account Representative also emphasized that taxpayer awareness is the main supporting factor behind this consistent compliance.

“If compliance has an effect, then it’s the compliant taxpayers who are aware of that... and it’s actually those who are still supporting these compliant taxpayers...” (Mrs. S, 2026)

Tax return reporting compliance shortens the gap between fiscal potential and actual cash revenue received by the state. In the taxpayer’s rational calculation, routinely complying with reporting under self assessment system is the most efficient choice to avoid heavier late payment penalties. Observations by tax authorities confirm that the root of this material compliance start from the discipline of the taxpayer’s internal bookkeeping.

“In his house, he used to state that his office was correct or not, when he was already not right, the tax must not be correct.” (Mrs. S, 2026)

Study by Riyadi et al. (2021) and Darmayani & Herianti (2017) reinforces this finding positioning reporting compliance as a key determinant variable for income tax revenue. Appiah et al. (2024) and Taing & Chang (2021) also explain that strengthening routine compliance is the most efficient pillar in guaranteeing the stability of state fiscal revenue.

V. CONCLUSION

This study finds that Account Representative supervision intensity shows no statistically significant contribution to the realization of income tax revenue, whereas tax return filing volume shows a positive and significant contribution, indicating that routine reporting activity is more closely linked to short-term revenue realization than supervisory intensity at the monthly level. Practically, this suggests that optimizing tax revenue at the operational level cannot rely solely on the intensity of supervisory actions such as SP2DK issuance, but should instead prioritize strengthening the administrative system that facilitate routine, timely tax return filing. These findings are limited in two respects. First, the sample is confined to two Tax Offices in South Jakarta, making the results non-generalizable to national tax administration conditions. Second, both ARSI and TRFV are measured as absolute monthly figures rather than ratios relative to the number of registered taxpayers, ARSI captures only administrative output rather than field-based supervision, and the model does not account for macroeconomic or regulatory factors that may also influence monthly revenue realization. Future research advised to extend the sample across multiple regional offices to improve generalizability and to measure supervisory and filing activity through standardized compliance ratios or the nominal value of actual SP2DK revenue realizations rather than absolute counts. Supervision intensity could also be broadened beyond SP2DK issuance by adding supervision operational budgets or the frequency of field visits which would show how far financial resources are associated with the reach of direct field supervision. Macroeconomic control variables, such as regional business conditions, should also be incorporated to account for the remaining unexplained variance in revenue realization.

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