

Communication Competency Account Representative in Doing Tax Payer Compliance Supervision at Pelayanan Pajak Pratama Office Medan Timur

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Abstract

The objective of the research was to analyze Account Representative communication competence, analyze how effective communication channels are carried out by Account Representatives, and analyze taxpayer tax compliance as the impact of AR communication competence in improving at KPP Pratama Medan Timur. Researchers used the descriptive qualitative research method by conducting data collection methods through in-depth interviews and documentary methods. Research subjects obtained 6 (six) informants who themselves are from Account Representatives and Taxpayers in the KPP Pratama Medan Timur. The results showed that the Account Representative's communication competence in supervising tax compliance to taxpayers at KPP Pratama Medan Timur was good because the Account Representative already had the components of communication competence in the form of motivation, skills, and knowledge. The most effective communication channel used by Account Representatives in supervising tax compliance to taxpayers is an interpersonal communication channel through the telephone network because messages are delivered quickly, but have few technical constraints, namely network constraints but not too often. Good communication competence possessed by the Account Representative can make taxpayers pay or report SPT, namely changing the attitude of taxpayers who initially have not paid tax payable or reporting SPT, so taxpayers are willing to carry out their tax obligations. With taxpayers paying and reporting tax returns, they can improve tax compliance of taxpayers at KPP Pratama Medan Timur

Keywords

communication competency;
account representative;
taxpayer; Medan



I. Introduction

Communication Competencies possessed by the State Civil Apparatus (ASN) needed to achieve the goals of the organization, this is based on understanding of communication competence described in "Per.Men. PAN and R.B of the Republic of Indonesia No.38 in 2017 which regulates competency standards for positions held by the State Civil Apparatus (ASN). The regulation explains that the State Civil Apparatus (ASN), is required to have "the ability to explain views and ideas with clear, then systematic and logical argumentation based on methods appropriate, both orally and in writing, with definite understanding, able to listen actively and effectively, as well as persuading, able to convincing and persuading others to achieve goals organization". Organization must have a goal to be achieved by the organizational members (Niati et al., 2021).

The Directorate General of Taxes, which is one of the vertical units of The Ministry of Finance of the Republic of Indonesia is a Government Organization which consists of many ASN with different social backgrounds and backgrounds Education is different too,

this is based on data obtained from the Bureau's website Ministry of Finance's HR (Ministry of Finance's HR Bureau), the data shows that this directorate has the largest number of employees compared to another echelon I units, with a total employee of 46,077 (forty-six thousand seventy seven) employees with various positions and different educational backgrounds. (Source: <http://sdm.kemenkeu.go.id>). Education and skills are the main keys in gaining social status in community life (Lubis *et al*, 2019).

Organizations, whether government or private, communication is needed in achieving organizational goals and also carrying out duties and functions, including the Directorate General of Taxes (DGT) in achieve DGT's vision, which is to become a trusted partner in building the nation in collecting state revenues by administering taxation efficiently and effectively, then with integrity and justice by carrying out one of its missions, namely by increasing the level of tax compliance of taxpayers through carrying out service activities that quality and standardized, then education and supervision of obligations effective taxation, as well as fair law enforcement.

In 2020, 84% of Indonesia's state revenue comes from taxes. Tax revenue is a determining factor for the size of the Revenue Budget State Expenditure (APBN). The majority of APBN financing comes from revenue tax. As an illustration, below is presented a comparison of the size of the source state revenue from the tax sector compared to state revenue from non-tax in 2020.

National Tax Revenue in 2020 did not reach the target that has been determined in the APBN Law, namely only reaching in the amount of IDR 1,332,700,000,000 (one three hundred thirty-two trillion seven hundred billion rupiahs) or realized 89.25% of the target that has been set at IDR 1,865,700,000,000,000 (one thousand trillion eight hundred sixty-five trillion seven hundred billion rupiahs), meaning that there is a shortage tax revenue of 10.75%, this can be seen more clearly in the diagram the diagram below (Moeliono & Soetoprawiro, 2020):

Realization of Tax Revenue in 2020

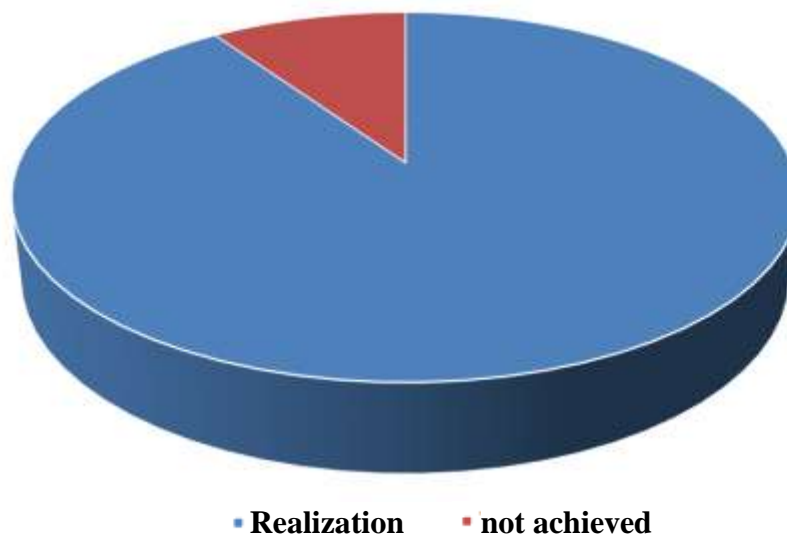


Figure 1. Realization of National Tax Revenue

To achieve a high level of tax compliance it is necessary supervision so that taxpayers carry out their tax obligations by applicable tax provisions, this supervisory task is carried out by Realization of Tax Revenue of KPP Pratama Medan Timur 2020

Realization Not achieved Account Representative who is an ASN in the Service Office TIMUR Primary Tax.

Direct and intense communication to taxpayers related to their tax obligations, can only be carried out by positions that are tasked with supervising and providing services in collecting tax receipts, namely Account Representatives by the Circular Directorate General of Taxes Number SE-39/PJ/2015 regarding supervision of mandatory taxes through the activity of requesting explanations for data/or information, as well as a visit to the taxpayer's place or visit, Based on this regulation,

Account Representatives will often communicate with taxpayers, okay? communicate in writing and orally in connection with activities supervision does in improving tax compliance taxpayers, and also in terms of providing consulting services or provide tax information to the Taxpayer so that it is mandatory Taxpayers can carry out their tax obligations by applicable regulations applicable, this is due to the tax system that applies in Indonesia changed from Official Assessment to Self Assessment System.

Changes in the tax system in force in Indonesia are based on: the history of the birth of the term tax, which was first recognized at the time of the text of the Constitution, namely on July 14, 1945, when independence of the laws used in running the system Taxation in Indonesia still uses regulations brought from the Netherlands namely "Regelingvanhet Beroep in Belastingzaken (Staatsblad 1927 number 29) and then amended several times, and most recently by Law no 5 of 1959 (based on the State Gazette in 1959 under Number 13, and Supplement State Gazette Number 1748) where at that time, the tax system was implemented Indonesia is an official assessment system, which means taxes payable or paid by its citizens is determined by the government or the tax office, so that At that time, the tax office had the authority to determine the tax indebtedness, giving rise to one-way communication, in which the taxpayer pays taxes based on the provisions that have been made or issued by the Tax Office. The enactment of the Law of the Republic of Indonesia number 6 in 1983 concerning general provisions and taxation procedures, then amended several times and the last time by the Law of the Republic of Indonesia with 16 in 2009, then since 1984 the enactment of this law.

The tax system that applies in Indonesia has changed from the previous system The taxation is an official assessment system then changed to self-assessment system. With the enactment of this system, the start of reform taxation in Indonesia, replacing the tax system created by Dutch colonial.

Based on this new system, the state gives trust to its citizens to calculate their taxes, then take it into account, then pay and report the tax without waiting for a letter from the tax office. This resulted in Account Representatives are assigned to supervise taxpayers, on their taxes which are calculated and self-reported by the taxpayers carried out by applicable tax regulations.

The account representative is in charge of supervising taxpayers in pay and report taxes, with this supervision it is expected able to make taxpayers consciously pay taxes and self-report tax without coercion or without doing tax audit, therefore the need for good communication competence good, must be owned by an Account Representative, by the rules of the Minister utilization of the state apparatus and bureaucratic reform so that the goals of the Directorate General Taxes can be achieved, namely increasing tax compliance at KPPP Medan TIMUR.

The explanation of the background above shows that competence Account Representative communication becomes very important in KPPP's efforts TIMUR Medan to improve tax compliance, because the system our taxation is a self-assessment system, and the target is not achieved tax revenue at KPPP Medan Timur in 2020, this makes the

researcher considers this research important to do with the title of the research "Account Representative Communication Competence in Conducting Supervision Tax Compliance of Taxpayers at the Medan Pratama Tax Office TIMUR".

II. Review of Literature

2.1 General

The research was conducted to find and develop knowledge. Knowledge exists in the form of a theory which is an explanation of various symptoms and sometimes in the form of concepts or regulatory patterns that exist in this nature. The theoretical description in this research is used to help researchers as a basis or starting point for research conducted in analyze and understand reality and not be a fence or limit the area research, so that theory is not tested but helps researchers in explaining symptoms, predicting, and controlling these symptoms because the research was carried out with a qualitative approach so that the Qualitative research begins with an observation of the symptoms that make abstract generalizations through the process of induction which is explore (Exploratory), so that theory serves as a knife of analysis and analysis help researchers to interpret the data (Kriyantono, 2014:46).

2.2 Communication

The definition of communication according to Devito (2011:24) refers to actions what one or more people do when sending or receiving messages which is distorted by the noise generated in a given context, with certain effects and abilities to respond. Communication comes from a language Latin, namely "Communicare" which means "to tell" or "participate", and or "become common". broadly defined, then it can be interpreted that communication contains the meaning of spreading information, news, messages, knowledge, values to evoke participation so that the things that are notified become the common property of the messengers as communicators and recipients of messages as communicants (Darmawan, 2012:28).

The term "communication" has often been encountered or heard but The definition of communication is not as easy as it seems. Morisan (2013) explains that "Communication is difficult to define. The word is abstract and, like most terms, possess numerous meanings." Difficulty in defines the word "communication", both for academic purposes and for research because the verb to communicate (communicate) is very well established as a very general vocabulary and therefore not easy to grasp meaning for scientific purposes. To understand the meaning of communication so that it can be used effectively can be explained by answering questions from the Lasswell model of communication proposed by Harold D.

Laswell in Suryanto (2015:208) states that this communication process happens through who says what to whom in what channel with what Effect so that the communication process can describe questions about who or who communicator or person who is a source of information, what or what? the message to be conveyed, what channel or channel is the media in delivery of the message so that it can reach the communicant, whom or communicant, namely the person who is the recipient of the message and the effects or results of expected communication activities whether to accept or reject the message the. Lasswell's opinion shows that there are five basic elements in communication, namely:

- a. Who (who) is the communicator as the person who conveys the message.
- b. Says what (says what) is a message, where the message is a statement that supported by symbols, can be in the form of ideas or ideas.
- c. In which channel, namely media, facilities, or channels that support message if the communicant is far away or there are many.
- d. To whom (to whom) is the communicant, the person who receives the message.
- e. With what effect (impact), namely Effect, impact as the influence of the message or it can also be said as a result of the communication process.

2.3 Interpersonal Communication

The definition of interpersonal communication according to West and Turner explains that interpersonal communication is communication that occurs directly between two people, (in Nurbani, 2019:1.6) while according to Suranto (2011:5) interpersonal communication or interpersonal communication is a process sending and receiving messages between the sender of the message (sender) and receiver, either directly or indirectly. While Dean Barnulus argued that interpersonal communication is usually connected with a meeting between two individuals, three or more individuals that occurs very spontaneous and unstructured (Liliweri, 2011). Communication is said to occur directly (primary) if the parties involved in communication can share information without going through the media. Meanwhile, indirect (secondary) communication is characterized by the presence of use of certain media. Then De Vito (in Nurbani, 2019:1.6) defines interpersonal communication is defined by:

- a. Dyadic Approach to Interpersonal Communication
Based on the dyadic approach of interpersonal communication seen from the number of people who communicate and their relationships.
- b. Developmental Approach to Interpersonal Communication
Based on this development approach, interpersonal communication is seen from a process that begins with an impersonal nature and then develops become more personal as the frequency of interaction and intimacy increases among these people. Account Representative communicates Taxpayers who are responsible for supervising compliance taxation of taxpayers at KPP Pratama Medan Timur intensely or frequently.

2.4 Communication Competence

Communication competence according to DeVito (2011:26) refers to a person's ability to communicate effectively, this ability includes such things as knowledge of the environment in influencing relationships and forms of communication messages. To achieve effective communication required to manage anxiety and uncertainty communicators must have full awareness or full attention in carrying out activities communication (mindfulness). Mindfulness is a process in which a person consciously manages anxiety, worry, tension, or fear or anxiety over what may occur while communicating this arises due to conjectures negativity and uncertainty towards others (Griffin, 2006: 431). according to William Howel (Griffin, 2003:425) that competent communicators are a communicator who has the following conditions:

- a. Understand what to do in various communication events,
- b. Develop behaviors that can produce the right message,
- c. Care about the importance of actions and communication processes.

Griffin mentions (Lubis, 2018:163)) there are four levels of competence communication, which is as follows:

1. Unconscious incompetence, which is a time when a person is not aware and does not can do anything. The meaning of being unconscious is to interpret the message with the wrong or unconscious communication behavior of the other party. While you can't do anything is not caring enough about his communication behavior alone. This form of competence is the lowest of the other forms.
2. Conscious Incompetence, which is aware of communicating but cannot do anything. Consciousness is communication that someone does not effective and often gets caught up in misunderstandings, such as conflict handling which is not productive. Nonetheless, being able to do anything to get fix it.
3. Conscious Competence, which is awareness in communicating and being able to do something. It can be said that someone has started to realize, think analytically and learn, at this stage, a person learns to be a good communicator competent. In this form, a person can control his communication behavior consciously and carried out continuously so that the communication becomes more effective.
4. Unconscious Competence, which is not aware because something has happened habit and being able to do something. This form is the level that highest in communication competence. People who are at this level can unify the act of communication into part of their daily behavior. The person no longer needs to be busy to arrange a form of behavior continuously, because he has adjusted automatically. Meanwhile, according to Spitzberg and Cupach (Little John, et.al, 2017:74) states that communication competence is the ability of a person individuals to adapt and communicate effectively in all situations over time, where this ability leads to the ability to act that is influenced by the motivation and knowledge of the individual.

Communication is the process of delivering messages by someone to other people to tell, change attitudes, opinions or behavior either directly orally or indirectly through the media. In this communication requires a reciprocal relationship between the delivery of messages and recipients namely communicators and communicants (Hasbullah, et al: 2018). Communication competence has components that must be possessed based on Spitzberg and William Cupach (Little John, et.al, 2017:74) states that there are three components in communication competence, namely: knowledge, motivation, and skills.

2.5 Ministry of Finance

The Ministry of Finance is a government organization that was formed President based on the law so that his position is appointed and responsible to the President, with the duty to implementation of government affairs in the field of state finances and state wealth in helping the president organize the government country. One of the duties and functions of this ministry is to carry out Its task is to carry out the functions of formulating, determining, and implementing policies in the field of taxation carried out by vertical agencies Ministry of Finance, namely the Directorate General of Taxes led by

Director-General of Taxes by the Regulation of the Minister of Finance No 217/PMK.01/2018 dated December 31, 2018.

2.6 Taxpayer Compliance

Taxpayer Compliance According to Nurmantu (2010: 10), is a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights. There are two kinds of tax compliance, namely formal compliance, and material compliance. Formal compliance is a condition in which the Taxpayer fulfills his tax obligations formally by the provisions of tax legislation. Meanwhile, material compliance is a condition in which the Taxpayer substantively or essentially fulfills all material provisions of taxation. Tax compliance

according to Devano (in Katuuk, et al, 2017:2) is a condition where the taxpayer is obedient and has an awareness of compliance

Tax obligations are reflected in several situations, including:

- a. Taxpayers try to understand all the provisions of the legislation tax invitation
- b. Taxpayers fill out tax forms completely and clearly
- c. Taxpayers calculate the amount of tax owed correctly
- d. Taxpayers pay taxes due on time Meanwhile, according to the Performance Report of the Directorate General of Taxes in 2020, the level of tax compliance is:
 1. Percentage level of compliance with the submission of the Annual Income Tax Return for Corporate Taxpayers and Private Person
 2. Percentage of PP 23 taxpayers who make payments and/or use government borne tax facility (DTP)
 3. Percentage of growth achievement rate of Non-PP 23 taxpayers who do payment.

2.7 Tax Return

The meaning of SPT is an abbreviation of Notification Letter, based on Law Number 28 of 2007 concerning General Provisions Taxation. A notification Letter (SPT) is a letter that the taxpayer used to report the calculation and payment of taxes owed according to the provisions of tax laws. SPT serves as a means to report and account for the calculation of the amount of tax owed and to report on several things, including:

- a. Payment or settlement of taxes that have been carried out by themselves and/or through withholding or collection of other parties within 1 (one) Fiscal Year or Fiscal Year Part.
- b. Income which is a tax object and/or non-tax object
- c. Assets and liabilities
- d. Payments from cutters or collectors regarding withholding or collection of individuals or other entities within 1 (one) tax period, which determined by the applicable tax laws and regulations.

In addition, the Notification Letter based on the explanation of Article 3 of the Law Number 28 of 2007 concerning General Provisions of Taxation is as a means of to report and account for the calculation of the amount of Taxes Value Added (PPN) and Sales Tax on Luxury Goods (PPnBM),

This means that the VAT SPT serves as a means of reporting taxes owed as well as report on:

1. Crediting Input Tax against Output Tax
2. Payment or settlement of taxes that have been carried out by the Taxable Entrepreneur and/or through other parties in one Tax Period, by the provisions of tax laws and regulations.

III. Research Method

This research is qualitative research as presented by John W. Creswell that qualitative research is “methods for explore and understand the meaning (by several individuals or group of people) ascribed to social or humanitarian problems” (2014:4). This study uses a descriptive qualitative method were in this research, the researcher makes a systematic, factual, and accurate description about facts or characteristics of a particular population or object (Kriyantono, 2014:69). Qualitative research is research that aims to analyze social life by describing the social world from the point of view of individual interpretation in a natural setting (Sudaryono, 2018:82). Qualitative research is a type of research whose findings are not obtained through statistical procedures or other forms of

calculation and has aim is to express symptoms holistically-contextually through data collection in a natural setting (Sugiarto, 2015:8). Descriptive research discuss problems with clear descriptions based on the ability understanding of the researcher to express the intent contained in the object his research. So type of descriptive research is a type of research that in the object of research. For this reason, in this study, researchers will describe and analyze with a focus on problems in the area of competence Account Representative communication in conducting compliance monitoring taxation carried out by taxpayers at the Primary Tax Service Office TIMUR Medan

IV. Results and Discussion

This research uses the direct observation method, interview in-depth, and documentation by the plans that have been made in the research to obtain results from the research focus that has been determined. Even in a pandemic, the Pratama Medan Timur Tax Service Office continue to serve WP directly while still implementing the Health protocol by the Circular Letter of the Minister of Finance Number SE-22/MK.1/2020 concerning The Ministry of Finance's Work System during the Transition Period in a Normal Order New.

The first informant in this study was Mr. Muhammad Syahrizal Lubis because based on the information conveyed by Mrs. Vinelia as Head of the General and Internal Compliance Subdivision, he is one of the AR the best at the Pratama Medan Timur Tax Service Office. Then the researcher met him in his room to ask permission to be an informant in research on AR communication competence in performing supervision of taxpayers' tax compliance, then the first informant agrees to conduct the interview process which will be conducted on April 19 2021 at 08.00 WIB at the Pratama Medan Timur Tax Service Office.

Informants are employees with friendly and easy-to-smile characters and hobbies speaking is seen, when the researcher invites to be a good informant concerned is happy to accept it. At the time of supervising taxpayer tax compliance. The interview started by asking informant identity and then entering the question of motivation Informants in carrying out their work as Account representatives.

The first informant interviewed by the researcher Mr. Muhammad Syahrizal Lubis is an Account Representative who joined the Office Pratama Medan Timur Tax Service in 2018, since the informant was appointed became AR and is still on duty at the office where he is doing this research with the same position. The first informant is an employee Directorate General of Taxes since 2007 until now, and was appointed to the position of AR in 2018. The first informant is AR with the last bachelor's education economics majoring in accounting who has a friendly nature can be seen from the answers informant when the researcher asks for time to be an informant in the research.

Informants understand and understand their duties and responsibilities as AR in supervising taxpayers' tax compliance because they have worked at the DGT for more than 13 years and more than two years in the position Account Representatives. Informant born and raised in Medan City resides at the address of the Asri Natural Estate Housing Complex Block P5 Jl Foundation, Helvetia, Medan.

The second informant interviewed by the researcher was Combat Hamonangan Manurung is an Account Representative who joined at the Pratama Medan Timur Tax Service Office in 2018, informants was appointed as AR at the Pratama Tax Service Office 8 years ago then transferred and now serves at the Medan Pratama Tax Service Office TIMUR where this research was conducted. Informant 2 is an employee of the Directorate

General of Taxes since 2003 or 18 years ago. The second informant is AR with a last education is a bachelor of economics majoring in management which has the following characteristics: firmly seen from the answers of the informants When the researcher asked for time to be informants in this study. Informants understand and understand the tasks and responsibilities as AR in conducting compliance monitoring Taxpayer tax because he has worked at the DGT for more than 18 years and more of eight years in the Account Representative position.

Based on the in-depth interview process conducted by the researcher, the following data informants who are Account Representatives in this study as described in the table below:

Table 1. Informant List Data Account Representative

No	Name	Registered	EMPLOYMENT	WORK TIME DJP	SERVICE TIME AR
1	M. Syahrizal Lubis	Medan	ASN	12 Years	2 Years
2	Combat Hg	Deli Serdang	ASN	16 Years	8 Years
3	Melani	Medan	ASN	10 Years	6 Years

Meanwhile, below are informants who are taxpayers who: registered at the Tax Office Pratama Medan TIMUR:

Table 2. Data List of Taxpayer Informants

No	Name	Registered	Work	Registered At Kpp
1	Aslam	Medan	Businessman Of Palm oil	More Than 1 years
2	Hendro	Medan	Businessman Of Electronic	More Than 1 years
3	Antoni	Medan	Businessman Of Textil	More Than 1 years

Furthermore, after the data of the informants who became the subject of this study, followed by the triangulation stage, the researchers conducted in-depth interviews with few people who know firsthand the competence of AR communication in supervising tax compliance of taxpayers, namely the Head of TIMUR Medan Pratama Tax Service Office, Section Head, and Tax consultant.

The first triangulation informant was Mrs. Vivi Rosvika who was the Head of The Pratama Medan TIMUR Tax Service Office, which has served since mid- 2019 until now, the informant is currently 52 years old and located Lives in the District of TIMUR Medan has worked at the Directorate General of Taxes since 1995. Informants are smart and friendly people, this can be seen from education the last informant who is an alumnus majoring in public policy at the university is in Japan and wants to be an informant in this research as well as with he is happy to provide information and his experience in explain AR communication competence in conducting compliance monitoring taxation of taxpayers at the Pratama Medan Timur Tax Service Office. Informant agreed to conduct an in-depth interview in the head office TIMUR Medan Primary Tax Service on May 19, 2021, at 11.06 WIB, the interview process began by asking for information and information about the experience of informants in how the tasks carried out by Account Representative in supervising tax compliance taxpayers according to the focus of the problem and the objectives of this study.

The second triangulation informant is Mr. Waras Siagian who is the Head of A section at the Pratama Medan Timur Tax Service Office since the beginning of 2018 has served until now, the informant is currently 54 years old and resides in Bintaro, South

Tangerang, working at the Directorate General of Taxes since 1991. Informants is a friendly person, this can be seen in the informant's answer when asked for their willingness to participate in the interview in this study, the informant is happy provide information and his experience in explaining competence AR communication in supervising taxpayers' tax compliance at the Pratama Medan, TIMUR Tax Service Office and the informant is a superior directly Account Representative. The informant agreed to do it in-depth interview in the Section Head of the Primary Tax Service Office Medan TIMUR on May 19, 2021 at 11.00 WIB, interview process begins by asking for information and information about the experience informants on how the tasks carried out by the Account Representative in supervising the tax compliance of taxpayers by the focus of the problem and purpose of this research.

The third informant in this study is Anastasi Adrian, who is a tax consultant who is the representative or proxy of the taxpayer in carrying out his tax obligations, he has been a tax consultant since 2016 whereas previously only an employee at the Tax Consultant Office in Medan, the informant is currently 59 years old and resides in Medan, before becoming a tax consultant he was an employee at tax consulting company as well so that it has a lot of experience in taxpayers' tax compliance matters. An informant is a friendly person, This can be seen in the informant's answer when asked for his willingness in the interview

In this research, informants are happy to provide information and his experience in explaining AR communication competence in supervising taxpayers' tax compliance at the Service Office Pratama Medan TIMUR Tax, and every year there are always taxpayers who pay taxes registered at the Pratama Medan Timur Tax Service Office which is the client.

The researcher also asked questions related to the communication skills in have an Account Representative in terms of Account Representative behavior that in communicating shows an attitude of interest or attention communicant or Taxpayer. Informants show a capable attitude listen and feel what is felt by the communicant as interview results obtained: "yes, definitely listen and feel that" we don't listen we sometimes misbehave so the taxpayers won't want to correct the tax return or pay the tax that should be owed." Informants are also able to listen to taxpayers even though they are mandatory Taxes are in a state of rage as the informant answered: "I'm not angry, yes, so usually taxpayers are angry, if angry again angry so angry again so I shut up first I listen whatever he says, when everything has been said and the tension His anger has decreased, then I'm back to explain the rules taxation." From the results of in-depth interviews conducted by the Account Representative to the second informant obtained information that AR has skills in communicate with WP.

V. Conclusion

1. Account Representative communication competence in performing supervision of tax compliance to taxpayers at the Service Office The TIMUR Medan Primary Tax is good because it already has the motivation, skills, knowledge, mindfulness in communicating to mandatory taxes and are at the level of Conscious communication competence Competence is being aware in terms of communicating and being able to do things something.
2. The most effective communication channel used by Account Representative in supervising tax compliance to A taxpayer is an interpersonal communication channel

through the network telephone because the message was delivered quickly received by the taxpayer.

3. The communication competence possessed by the Account Representative can make taxpayers pay or report letters Notice of tax payable.

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