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Competency Models for Advancing Transformation in Account Representative Roles

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Abstract

This study endeavors to ascertain and pinpoint the essential competencies for Account Representatives to orchestrate institutional transformation within the Directorate General of Taxes. Using the delayering program, the organization aims to transition employees from structural roles to functional positions. The study was conducted across several tax service offices, ensuring representation in alignment with the diverse tax office types within the North Sumatra I Regional Office. Employing the Analytic Hierarchy Process (AHP) methodology, the study meticulously analyzed the prioritization of competencies delineated by the National Civil Service Agency across three distinct categories: managerial, sociocultural, and technical competencies, soliciting respondent feedback. This approach facilitated a comprehensive examination of the competencies requisite for Account Representatives to shape institutional transformation within the Directorate General of Taxes. The strategic implementation of the delayering program aims to foster a transition from structural to functional roles for its employees, reflecting a commitment to adaptability and efficiency within the evolving tax landscape.

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1. Introduction

The Directorate General of Taxes is currently trying to present good resource management and achieve a strategic role as a collector of state revenues. Referring to the 2020-2024 Strategic Plan, the Directorate General of Taxes carries out policies in organizational structuring. It includes the application of delays through decolonization simplification (functionalization) by considering the span of control, the range of work and workloads, and the range of coordination. One of the causes of institutional transformation, including delays, is the ineffective coordination system, which needs to be simplified (Santana et al., 2013). Referring to the Regulation of the Minister of the Empowerment of State Apparatus and Bureaucracy Reform (2018), the adjustments made by civil servants in implementing the trial are made by making improvements. In the DGT Strategic Plan, Account Representative is a position that includes functionalization because the situation has three layers to the highest leadership in each work unit.

Competency is a fundamental characteristic of a person that is related to outstanding performance in work and the work environment (Spencer & Spencer, 1998). According to Mahriani (2021), several factors influence good competencies, including self-confidence with high initiative, skills in getting things done, experience in managing work and priorities, attractive personality, motivation, emotional level, and intellectual. The existing job competency standards for Civil Servants include technical, managerial, and sociocultural competencies based on the technical, managerial, and sociocultural competencies dictionary (PerMenpanRB, 2017). The technical competency dictionary is the responsibility of the relevant PPK, while the managerial and sociocultural competency dictionary is compiled and determined nationally by the Minister.

Technical competency focuses on work that must be completed responsibly (Hutapea & Thoha, 2008). Based on the documentation study in the Minister of Finance Regulation Number 45/PMK.01/2021, the technical

competencies that an Account Representative must possess are as follows:

1. Analysis of tax potential - Account Representatives should have competencies in analyzing data which represents potential tax obligations that taxpayers must pay as a source of state revenue (Affandi, 2021).
2. Supervision of compliance with tax obligations - The supervisory action carried out by the Account Representative is an effort to increase coercive compliance because there are actions from the tax authorities (DGT) in it (Khairani & Utomo, 2021).
3. Issuance of appeals and counseling - Taxpayer supervision by issuing appeals supported by counseling activities is essential as early detection of taxpayer non-compliance encourages voluntary compliance (Affandi, 2021).
4. Territorial control - Regional-based potential exploration activities are expected to lead to tax revenue because the Account Representative will supervise taxpayers who have a Taxpayer Identification Number (TIN) or those who do not have a TIN. Thus, the function of extensification or intensification can be carried out simultaneously (Khairani & Utomo, 2021).
5. Supervision and follow up of the monitoring of taxation data and Information - Management of tax data and information originating from service business processes, supervision, and law enforcement will be recorded into the system and validated for later comprehensive analysis to the Account Representative following the assignment from the Head of the Office (DGT, 2020)
6. Management and updating of taxation data - Following the Regulation of the Minister of Finance number 45/PMK.01/2021, the competency in question is being able to conduct the search, collection, processing, research, analysis, updating, and follow-up of tax data.
7. Management of tax administration - Based on the Regulation of the Minister of Finance number 45/PMK.01/2021, what is meant by the competency of tax administration management is carrying out the administrative management of determination and drafting the concept of issuing legal products and tax control products.

Managerial competency is the development of various competencies to ensure a policy of increasing resource capacity by implementing good leadership and cooperation (Spencer & Spencer, 1994). The results of the study prove that humans will not change by coercion. Humans will change if the system approach is through a leadership process by understanding the competencies of employees (Harmein Nasution, 2008). On the basis of the competency dictionary related to Civil Servant position competency standards (PermenpanRB, 2017), the scope of managerial competency includes:

1. Integrity is a consistent action following the organisation's values, norms, and ethics with the conformity of actions and words.
2. Cooperation is a sincere attitude to cooperating with others in optimizing resources to achieve organizational goals.
3. Communication conveys views clearly and effectively and influences others to achieve organizational goals.
4. Results Orientation is a person's maximum effort with a systematic work pattern to produce a quality performance to complete tasks and meet organizational goals.
5. Public service is the ability to carry out government duties in providing services to the community professionally and transparently, objectively following the rules and service standards.
6. Self-development is the ability to increase knowledge and improve skills involving individuals and groups independently and as a form of organizational support.
7. Managing change is the ability to adapt to new situations by taking the initiative and being responsible for implementing organizational goals effectively.
8. Decision-making is the ability to systematically determine an appropriate and wise decision based on sufficient information and responsibility for carrying it out.

On the basis of the Civil Servant competency dictionary, the sociocultural competencies a Civil Servant must possess are the national adhesive competencies. They include the ability to promote tolerance, openness, and sensitivity to differences in individuals/community groups; the ability to become an extension of the government in uniting the community and building psychological, and social relations with the community amid Indonesia's pluralism to create strong attachments between Civil Servant and stakeholders as well as among the stakeholders themselves; maintain, develop, and create a sense of unity and integrity in the life of society, nation, and state of Indonesia (PermenpanRB, 2017). This competency allows a person to understand the needs of other groups and know the habits of other people or different groups (Spencer & Spencer, 1993).

2. Materials and Methods

This study uses an exploratory sequential approach with qualitative and quantitative methods. The qualitative method is to conduct a documentation study followed by identifying and collecting data. Meanwhile, the qualitative method uses AHP to rank competency priorities based on a predetermined scale. In this study, the data collection methods to be carried out include: Documentation study, the data was collected from appropriate documents from external sources, i.e., KemenpanRB. At the same time, the internal

environment of the Ministry of Finance mainly comes from the DGT, either the Head Office, Regional Offices, or KPP. Among the documents needed are statutory provisions, SOPs, strategic plans, and other documents that are relevant to the research. Besides that, the questionnaire lists some questions given to respondents, who then choose one option objectively. In research, some activities necessary for data analysis of problem-solving are as follows:

1. Introduction
 - a. Problem identification and formulation
 - b. Determination of research objectives
2. Competency factor research
 - a. Identifying the definition and type of competencies
 - b. List of civil servant competencies which include technical, managerial, and sociocultural competencies
3. Competency weighting
 - a. Weighing the types of competencies with a scale
 - b. Ratio calculation
4. Competency priority analysis
 - a. Questionnaire distribution
 - b. Consistency ratio calculation
 - c. Comparison matrix calculation
 - d. Eigenvector calculation
 - e. Competency priority ranking
 - f. Model of competency

All Supervision Section Heads who served as the Account Representative's immediate supervisors, were included in the study population. Population samples were taken from three Tax Service Offices: the Medan Petisah Primary Tax Service Office, the West Medan Primary Tax Service Office, and the Central Medan Tax Service Office. Account Representatives and Section Heads of Supervision, a combined total of 117 people, were the prospective respondents. Employees who exemplify the features of work done under the direction of Strategic and Regional Taxpayers are included in the sample selection.

3. Results and Discussion

An Echelon II entity, the North Sumatra I Directorate General of Taxes of Regional Office is led by a Regional Office Head who resides in Medan. Medan City, Deli Serdang, and Langkat Regency are part of the operational territory of the North Sumatra I Regional Office. Since May 24, 2021, the Directorate General of Taxes nomenclature has been updated. Previously, the supervisory function and consultation were combined, but that was later separated. The duties of the Supervision Section at the Tax Service Office include monitoring taxpayer compliance based on the monitoring of Strategic Taxpayers as a gauge of acceptance and monitoring based on territorial control.

Table 1. Comparison Matrix Core Competencies

Criteria	Technical competence	Managerial competence	Socio-cultural competencies
Technical competencies	1,00	3,40	3,28
Managerial competencies	0,29	1,00	1,34
Socio-cultural Competencies	0,31	0,75	1,00
S.O.R	1,60	5,14	5,61

The values acquired in the comparison matrix are shown in Table 1. It shows the calculation of the outcomes of a pairwise comparison between the criteria

related to the primary competencies, namely technical, managerial, and sociocultural competencies.

Table 2. Consistency Ratio of Core Competencies

Criteria	Technical competencies	Managerial competencies	Socio-cultural competencies	Priorities	Score
Technical competencies	0,63	0,66	0,58	0,62	3,02
Managerial competencies	0,18	0,19	0,24	0,21	0,01
Socio-cultural Competencies	0,19	0,15	0,18	0,17	0,58
S.O.R	1,00	1,00	1,00	1,00	0,01

Table 1 shows the comparison pairwise tabulation that considers the number of geomeans to serve as the foundation for establishing the comparison matrix that intends to simplify the calculation of the consistency ratio. Then, eigenvalues are established using a matrix multiplication based on the primary competency criteria's three rows and three columns. The eigenvalue is

subtracted from the number of criteria (n-1) or (3-1) to arrive at the value 0.008288, the CI value. When using the criterion $n = 3$, the ratio index (RI) is calculated using the Saaty table's 0.58 value, and the CR is then determined by dividing the CI by the RI (CR:CI).

Table 3. Squaring Matrix Core Competencies Eigen Vector Stage 1

Criteria	Technical competencies	Managerial competencies	Socio-cultural competencies	S.O.C	Eigen Vector 1
Technical competencies	3,00	9,24	11,10	23,34	0,63
Managerial competencies	1,00	3,00	3,64	7,64	0,20
Socio-cultural Competencies	0,83	2,53	3,00	6,36	0,17
Total				37,34	1,00

Table 3 was quadrantized on the basis of the multiplication of the values in the matrix, which has three rows and three columns. The results of the quadratization are then added up depending on the rows of each competency to get an overall score for all competencies. The quadratization value for each competency is divided by the total quadratization of competencies to obtain the eigenvector values in stage

1. For instance, the total quadratization value for technical competence is 23.34, then divided by the total competency value, i.e., 37.34, to obtain the eigenvector value of 0.63. The eigenvectors for managerial and sociocultural competencies were produced similarly, resulting in values of 0.21 and 0.17, respectively. All eigenvectors must add up to 1 or 100%.

Table 4. Squaring Matrix Core Competencies Eigen Vector Stage 2

Criteria	Technical competencies	Managerial competencies	Socio-cultural competencies	S.O.C	Eigen vector 2	Eigen vector 1 - eigen vector 2
Technical competencies	27,44	83,52	100,25	211,21	0,62	0,00
Managerial competencies	9,01	27,44	32,93	69,37	0,21	0,00
Socio-cultural Competencies	7,51	22,86	27,44	57,80	0,17	0,00
Total			160,61	338,38	1,00	0,00

Table 4 is a more complex version of Table 3 that has been quadratized. It is based on multiplying values in a matrix with three rows and three columns. A total score for all competencies is then calculated by adding the quadratization results based on the rows of each

competency. As a determinant of priority values in the primary competencies, Table 4 uses the reduction of the eigenvector stage 1 with the eigenvector stage 2 with the eigenvector stage 2.

Table 5. Core Competencies Ranking

Criteria	Score	Ranking
Technical Competencies	0,6242	1
Managerial Competencies	0,2050	2
Socio-cultural Competencies	0,1708	3

Table 5 shows the technical competency priority is obtained based on the Account Representative's daily conditions when verifying taxpayer compliance. The ranking of technical competencies with priority can be observed in Table 6 by following the same procedures as for the major competencies. According to the respondent's questionnaire, the sub-criteria competency analysis for tax potential is more necessary to complete the assignment. The managerial competency priority sequence is determined using the managerial competency survey data and the actions completed, the main competencies, and technical competencies, as shown in Table 7. According to the necessary competency analysis results on managerial competency criteria, the Account Representative's top priority in carrying out primary tasks and activities is integrity.

4. Conclusions

This study concludes that technical, managerial, and sociocultural competencies are parts of the account

representative skill set. Technical competencies specifically entail the analysis of tax potential, oversight of tax compliance, issuing of appeals and counseling, controlling territory, overseeing and monitoring of follow-up of tax data and information, management of updating tax data, and management of tax administration. Integrity, cooperation, communication, outcome-oriented, public service, self- and other-development, managing change, and decision-making make up managerial competencies. The AHP approach is used to gather data regarding the top account representative competencies needed to perform their core duties. The priority competencies represent the core, technical, and managerial competencies. Priority competencies are unnecessary because sociocultural competencies only require one capability. With a sampling population in this research, competency tests were conducted for all Supervisory Section Heads and Account Representatives in the North Sumatra I DGT Regional Office. The results revealed that the main competencies' priority competencies are sequentially technical, managerial,

and sociocultural competencies of 0.6242, 0.2050, and 0.1708, respectively. Analysis, compliance, appeal, utilisation, territoriality, updating, and administration are in order of importance in terms of technical proficiency and have values of 0.4798, 0.3293, 0.1909, 0.1710, 0.1508, 0.1081 and 0.0920, respectively. Integrity, cooperation, communication, development, decisions, service, direction, and change are prioritised in that order for the management competency sub-criteria, with values of each sub-criteria of 0.2894, 0.1636, 0.0911, 0.0892, 0.0827, 0.0781, and 0.0649, respectively.

This study's findings are expected to be used as a reference for preparing priority competency standards in the context of institutional transformation through delayering within the Directorate General of Taxes, specifically the Regional Office of DJP North Sumatra I. Also, it can be used to implement the knowledge gained and as a learning tool in policy-making and decision-making related to institutional transformation through delayering.

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