

## ABSTRACT

### IMPACT OF INDIVIDUAL COMPETENCY, LEADERSHIP, AND REFORMATION ON TAX ADMINISTRATION TO ACCOUNT REPRESENTATIVE PERFORMANCE AT MIDDLE TAX OFFICE IN PROVINCE OF EAST JAVA

The changing of tax administration system in Directorate General of Taxation gives some impacts to its tax officers including Account Representative and Middle Tax Office managers. As a public servant, Account Representative should be able to perform effectively in conducting tax assessment and maintaining tax revenue.

According to Simanjuntak (2005:10), the individual performance is influenced by three factors that are individual competency, organisation support, and managerial support. This research attempts to investigate the significant impact either simultaneously or partially of individual competency, leadership and reformation on tax administration to performance of Account Representative at Middle Tax Office in Province of East Java.

Data used in this research is primary data which is obtained from account representative officer as respondents. This research conducts analysis using multiple linear regressions with a classic assumption.

The research reveals that there was simultaneous impact of individual competency ( $X_1$ ), leadership ( $X_2$ ), and reformation of tax administration ( $X_3$ ) to performance of Account Representative ( $Y$ ) at Middle Tax Office in Province of East Java. The  $F_{test}$  is  $18.665 > F_{table}$  (2.780) with probability level of  $0.000 < 0.005$ . Partially the individual competency ( $X_1$ ) gives impact to performance of Account Representative ( $Y$ ) as  $t_{test}$  equal to  $2.632 > t_{table}$  of 2.006 with level of probability of  $0.011 < 0.05$ . The leadership ( $X_2$ ) gives impact to performance of Account Representative ( $Y$ ) as  $t_{test}$  equal to  $2.218 > t_{table}$  of 2.006 with level of probability of  $0.031 < 0.05$ . And the last, reformation of tax administration ( $X_3$ ) gives impact to performance of Account Representative ( $Y$ ) as  $t_{test}$  equal to  $2.116 > t_{table}$  of 2.006 with level of probability of  $0.039 < 0.05$ .

**Keywords :** *Account Representative, individual performance, individual competency, leadership, reformation of tax administration.*