

THE EFFECT OF MOTIVATION, STRESS AND WORK ENVIRONMENT ON THE PERFORMANCE OF TAX AUDIT IN KPP MADYA MAKASSAR

Ulfa Rabiya*

Department of Accounting, Sekolah Tinggi Ilmu Ekonomi AMKOP

Abstract. To produce a quality tax audit, of course, begins with the good performance of the tax examiner. The results of the evaluation of the inspection activities of the Makassar Madya Tax Service Office for the period 2018 to July 2021 show that SP2 is still high at Makassar Madya KKP every year. If it is related to the performance of the tax auditor, it means that the tax audit carried out by the tax auditor must be in accordance with the purpose of the tax audit, namely to test taxpayer compliance and other purposes in order to implement the provisions of tax laws and regulations. The research method is quantitative research using questionnaires, the questionnaires are distributed to 31 tax examiners at KPP Madya Makassar. The results of the study found that motivation had a positive and insignificant effect on the performance of the tax examiner at the Makassar Intermediate Tax Service Office. Stress does not have a positive and insignificant effect on the performance of the tax examiner at the Makassar Madya Tax Service Office and the work environment has a positive and significant effect on the performance of the tax examiner at the Makassar Intermediate Tax Office. expected to examine other variables that affect the performance of tax examiners such as compensation, work culture, training, personality, career planning and employee empowerment.

Keywords: Motivation, Stress, Work Environment, Performance

Abstrak. Untuk menghasilkan pemeriksaan pajak yang berkualitas tentunya diawali oleh kinerja yang baik dari pemeriksa pajak. Hasil evaluasi kegiatan pemeriksaan Kantor Pelayanan Pajak Madya Makassar periode tahun 2018 s.d Juli 2021 menunjukkan bahwa masi tingginya SP2 pada KPP Madya Makassar setiap tahunnya. Apabila dihubungkan dengan kinerja pemeriksa pajak artinya pemeriksaan pajak yang dilakukan oleh pemeriksa pajak harus sesuai dengan tujuan pemeriksaan pajak yaitu menguji kepatuhan wajib pajak dan tujuan lain dalam rangka melaksanakan ketentuan peraturan perundang-undangan perpajakan. Metode penelitiannya adalah penelitian kuantitatif dengan menggunakan kuisioner, kuisioner disebarakan kepada 31 orang pemeriksa pajak yang ada pada KPP Madya Makassar. Hasil penelitian menemukan bahwa Motivasi mempunyai pengaruh secara positif dan tidak signifikan terhadap Kinerja Pemeriksa Pajak Pada Kantor Pelayanan Pajak Madya Makassar. Stres tidak mempunyai pengaruh secara positif dan tidak signifikan terhadap Kinerja Pemeriksa Pajak Pada Kantor Pelayanan Pajak Madya Makassar dan Lingkungan Kerja mempunyai pengaruh secara positif dan signifikan terhadap Kinerja Pemeriksa Pajak Pada Kantor Pelayanan Pajak Madya Makassar. diharapkan meneliti variabel lain yang berpengaruh terhadap kinerja pemeriksa pajak seperti kompensasi, budaya kerja, pelatihan, kepribadian, perencanaan karier dan pemberdayaan karyawan.

Kata kunci: Motivasi, Stress, Lingkungan Kerja, Kinerja

* Corresponding Author at Department of Accounting, STIE Amkop Makassar, Jl. Meranti No. 1 Panakkukang, Makassar 90231 South Sulawesi, Indonesia.
E-mail address: ulfarabiyahamkop@gmail.com

1. Introduction

Tax Auditors are officers at the Directorate General of Taxes under the Ministry of Finance of the Republic of Indonesia, responsible for state revenues from the taxation sector and law enforcement in the implementation of tax provisions. The audit carried out by the Directorate General of Taxes has an important role, namely incorrect interpretation of the law, miscalculation of taxpayers, special embezzlement of income, deductions and deductions that are not real (Tjahjono and Husein, 2005: 79).

To produce a quality tax audit, of course, begins with the good performance of the tax examiner. If it is related to the performance of the tax auditor, it means that the tax audit carried out by the tax auditor must be in accordance with the purpose of the tax audit, namely to test taxpayer compliance and other purposes in order to implement the provisions of tax laws and regulations.

In carrying out his work, the tax examiner in terms of users of accounting information plays an important role in supporting the daily activities or operations of the organization. With high work motivation, employees will work diligently to carry out their work, but if work motivation is low, they will not be enthusiastic about work and give up easily. According to Robbins (2006) suggests that motivation is the desire to do as a willingness to spend a high level of effort for organizational goals, which is conditioned by the ability of that effort to meet an individual need.

1. Literature Review

Tax examiner motivation and performance

Robbins (2006) suggests that motivation is the desire to do as a willingness to expend a high level of effort for organizational goals, conditioned by the ability of that effort to meet an individual need. According to Mangkunegara, 2009 suggests that there are two techniques to motivate employees' work, namely: (1) techniques for meeting employee needs, meaning that fulfilling employee needs is a

fundamental basis for work behavior. (2) persuasive communication technique, is one of the techniques to motivate employees' work which is done by influencing extra logically.

Performance according to Mahsun (2006:25) is defined as the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization."Performance or performance is a pattern of actions carried out to achieve goals that are measured by basing on a comparison with various standards. Performance is the achievement of a goal from a particular activity or job to achieve company goals as measured by company performance appraisal standards aimed at knowing the company's operational effectiveness (Hiro, 2000:96).

This is in line with research conducted by Sari (2012) with the title the influence of leadership, motivation and work stress on employee performance at Bank Mandiri Syariah Makassar Branch, The results showed that leadership, motivation and work stress simultaneously had a significant effect on employee performance with a determination of 0.345 or 34.5%. Leadership, motivation and work stress partially have a significant effect on employee performance. The dominant variable affecting employee performance is the leadership variable. It is hoped that further research will need to consider other factors that affect employee performance, namely compensation, work culture, training, personality, career planning, and employee empowerment.

Tax examiner stress and performance

Stress is a condition where work-related factors influence and change the psychological/physiological state of individuals (organizational members/employees) (Schuler, 1999). According to Hans Selye in Munandar (2008), stress is an abstraction, people cannot see stressors, what can be seen is the result of stress generators.

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Research conducted by Dwilta (2008), entitled Analysis of the influence of motivation, stress, and co-workers on the performance of auditors at the public accounting firm in Medan. With the results of the partial study of the five elements of motivation, only the need for appreciation affects performance improvement. The stress factor also affects the performance of the auditors, while co-workers have no effect on increasing the performance of the auditors.

Environment and on the performance of tax auditors

According to Sedamaryanti (2009: 21) the definition of the work environment is the overall tools and materials encountered, the surrounding environment in which a person works, work methods, and work arrangements both as individuals and groups. Performance according to Mahsun (2006:25) is defined as the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization."Performance or performance is a pattern of actions carried out to achieve goals that are measured by basing on a comparison with various standards. Performance is the achievement of a goal from a particular activity or job to achieve company goals as measured by company performance appraisal standards aimed at knowing the company's operational effectiveness (Hiro, 2000:96).

This is in line with Fauzie's (2014) research entitled the effect of organizational commitment, professionalism, and job satisfaction on the performance of the examiner with the results of organizational commitment having a partial effect on the performance of the examiner as well as the variables of professionalism and job satisfaction. The same thing is also found in researchSari (2012) with the title the influence of leadership, motivation and stress on employee performance at Bank

Mandiri Syariah Makassar Branch, The results showed that leadership, motivation and work stress simultaneously had a significant effect on employee performance with a determination of 0.345 or 34.5%. Leadership, motivation and work stress partially have a significant effect on employee performance. The dominant variable affecting employee performance is the leadership variable. It is hoped that further research needs to consider other factors that affect employee performance, namely compensation, work culture, training, personality, career planning, and employee empowerment.

2. Methods, Data, and Analysis

The population in this study were all 31 employees of the Makassar Intermediate Tax Office Tax Auditor. Data collection was carried out using *Censusis* a way of collecting data on all elements of the population investigated one by one. Census is a comprehensive way of collecting data. The data obtained from the results of the census processing is called the actual data.

3. Results and Discussion

Based on the results of research that examines the effect of Motivation, Stress and Work Environment on the Performance of Tax Auditors at the Makassar Intermediate Tax Service Office which has been described above, there are several things that can be explained in this study, namely as follows:

1. The Effect of Motivation on Tax Auditor Performance.

Based on the results of the regression equation obtained and described previously, it is known that the regression coefficient value of Motivation with Tax Auditor Performance. So from the results of these equations it can be seen that if the motivation increases, the resulting Tax Auditor Performance will also increase.

Motivation arises due to two (2) factors, namely internal factors are factors that arise from within a person while external factors are factors outside of a person. Wahyosumidjo (2001) states that motivation as a process that arises is caused by factors within a person himself called intrinsic or factors outside of a person called extrinsic. This is due to factors other than the fulfillment of an appropriate salary, training opportunities in developing potential, namely not giving rewards to employees for good performance. The award is given in the case of a

mutation pattern where there is no certainty about the length of service period in one work unit and the determination of placement is not appropriate where the tax examiner is domiciled.

This study is not in line with Sirajuddin (2008) who found that work motivation has a positive and significant effect on employee performance. Mangkunegara (2005) found that motivation had a significant effect on employee performance. This shows that the higher the motivational factors given, the higher the employee's performance. Halim (2002) found that motivation is a determining factor for high employee morale, especially for leaders who prioritize morality, are highly educated and have work experience.

The results of this study are not in line with research conducted by Christiyanto (2011), this study aims to test and analyze the effect of ability, motivation, and experience on the performance of independent auditors. While the respondents used in this study are independent auditors who work in public accounting firms in Semarang City. This study proves that the first, second, and third hypotheses are correct. Observed from the results of this study it can be concluded that: ability, motivation, and experience have a significant effect on the performance of independent auditors. Potu's research (2013) with the title leadership, motivation, and work environment influence on employee performance at the Regional Office of the Directorate General of State Assets of North Sulawesi and North Maluku in Manado. The results showed that leadership, motivation and work environment simultaneously had a positive and significant effect on employee performance.

2. The Effect of Stress on Tax Auditor Performance.

Based on the results of the regression equation obtained and described previously, it is known that the regression coefficient value of Stress with Tax Auditor Performance. So from the results of the equation, it can be seen that if stress increases, it will not affect the performance of the tax examiner. The tax examiners at the Makassar Intermediate Tax Service Office work professionally, so stress does not affect their performance. They do not work under pressure, the

examiner's job has procedures in the form of rules so that they know their respective duties so that they do not produce stress.

This study is not in line with Sari's research (2008). Analysis of the Effect of Leadership, Motivation, and Work Stress on Employee Performance at Bank Syariah Mandiri Makassar Branch Office. This study states that leadership, motivation and work stress partially have a significant effect on employee performance. Noviansyah's research (2011) entitled the effect of stress and work motivation on the performance of employees of PT. Minanga Ogan Baturaja Plantation. The results of the study on work stress variables (work conflict, workload, working time, task characteristics, group support and leadership influence) partially have a positive and significant influence on employee performance.

3. Effect of Work Environment on Tax Auditor Performance

Based on the results of the regression equation obtained and described previously, it is known that the regression coefficient value of Work Environment and Tax Auditor Performance. So from the results of these equations it can be seen that if the Work Environment increases, the resulting Tax Auditor Performance will also increase.

This shows that a good work environment will result in good examiner performance, while a low work environment will result in low examiner performance. This is in accordance with the theory of Nitisemito, (2000: 183) that a work environment condition can be said to be good if employees can carry out activities optimally, healthy, safe, and comfortable, while a poor work environment demands more labor and time. and does not support obtaining an efficient work system design. A conducive work environment can have a direct effect on employees in improving employee performance. On the other hand, an inadequate work environment will reduce employee performance.

The same thing also happened in Potu's (2013) research with the title leadership, motivation, and work environment influencing employee performance at the Regional Office of the Directorate General of State Assets of North Sulawesi and North Maluku in Manado. The results showed that leadership, motivation and

work environment simultaneously had a positive and significant effect on employee performance.

This research is not in line with the research conducted by Joko Purnomo (2007) with the title *The Influence of Leadership, Motivation, and Work Environment on the Performance of Civil Servants at the Forestry and Plantation Service of Jepara Regency*. The results of this study indicate that individually or partially motivation and work environment have no effect on the performance of civil servants at the forestry and plantation office of Jepara Regency.

4. Conclusion and Suggestion

Motivation has a positive and insignificant effect on the performance of the tax examiner at the Makassar Madya Tax Service Office. Stress does not have a positive and insignificant effect on the performance of the tax examiner at the Makassar Intermediate Tax Service Office. The work environment has a positive and significant influence on the performance of the tax examiner at the Makassar Madya Tax Service Office.

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