

Communication Competencies of Intercultural Account Representative in Educating Taxpayer Traders of Palm Oil Collectors at the Pratama Tax Service Office, Padang Sidempuan

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ABSTRACT

The purpose of this research is to analyze communication competencies of intercultural account representative in educating taxpayer traders of palm oil collectors at the Pratama Tax Service Office, Padang Sidempuan. This study uses a qualitative method. Determination of informants in this study is by purposive sampling. From the sampling technique taken by purposive sampling, in order to obtain 8 informants consisting of 4 taxpayers and 4 account representatives. Meanwhile, there were 3 triangulation informants. Data collection techniques using interview and observation. Data analysis by reducing data, presenting data, and drawing conclusions. The results of the study show that communication competencies of intercultural account representative in educating taxpayer consists of motivation to increase economic needs and have the same ethnicity, knowledge of taxpayer profiles, and skills in using the local language which is local wisdom (martarombo/known genealogy).

Keywords: Communication, Competencies, Intercultural, Account Representative

INTRODUCTION

The development of globalization as it is today has a great impact on human life, where humans are required to always keep abreast of developments that are so rapid. Both in aspects of social life and aspects of life in the world of work. This globalization

competition is increasingly being felt in the world of work considering the problems that exist are very complex. Human resources are required to always be active in updating their knowledge about the field they are engaged in. To solve these problems, human resources are required to have qualified skills so that they are not displaced by other resources.

Facing the complexity of the world of work, organizations often transfer employees and employees to branch units throughout Indonesia. With this mutation system, employees and employees are required to adapt more quickly to the new environment. Because you will often interact with new people. So that the duties and functions can run as it should. One that must be possessed by people who have just settled in a certain area is intercultural communication competence.

Intercultural communication competence is a very important thing for a newcomer in a new place. These newcomers will communicate more often with people around them who have different backgrounds. Differences in this background include differences in religion, ethnicity, language, customs, norms, educational level, socioeconomic and so forth. This difference must be addressed positively so as not to cause

misunderstandings, although in the process this misunderstanding cannot be avoided but can be minimized.

Intercultural communication competence is a person's ability to understand one's own culture and the culture of others so that interacting with people of different cultures is established effectively. Intercultural communication competence is very important in the world of work. Because these individuals will exchange information, convey messages, opinions, discuss, resolve conflicts, negotiate and so on. When these individuals do not have intercultural communication competence, the relationship between the two parties will potentially be less harmonious. So that it will have an impact on the individual's performance (Turistiati, 2019:2).

Intercultural communication competence is something that must be owned by an account representative at the Pratama Tax Service Office, Padang Sidempuan in order to achieve organizational goals. Given that these account representatives will communicate a lot with the public/taxpayers who have different backgrounds. Especially differences in religion, language, ethnicity, customs, education, socioeconomic, and so forth.

This intercultural communication competence will be very important and much needed when account representatives make work visits to locations where taxpayers run their business and vice versa when taxpayers come to the Pratama Tax Service Office, Padang Sidempuan to consult with account representatives. One of the taxpayers who frequently interacts with account representatives is the taxpayer who collects fresh fruit bunches of palm oil. In addition, these taxpayers also enter into strategic supervision. Because his contribution is very decisive in achieving the target of acceptance at the Pratama Tax Service Office, Padang Sidempuan.

Oil palm fresh fruit bunches collectors are individuals or legal entities who collect palm oil from the community or those who already have oil palm plantations. However,

in this study, the researchers focused more on the taxpayers who collected fresh fruit bunches of palm oil that were not legal entities. Namely individual taxpayers who have platforms, letters of payment, and individuals who collect fresh fruit bunches from the public (farmers).

2020 and 2021 are years when the Indonesian economy and even the world experience psychological disturbances as a result of the COVID-19 pandemic. However, in 2021 the realization of receipts from the Pratama Tax Service Office, Padang Sidempuan, has increased by 15%, from Rp1,077,982,765,971 in 2020 to Rp1,240,843,712,647 in 2021. The contribution of the tax payer of oil palm fresh fruit bunches collectors to acceptance of the Pratama Tax Service Office, Padang Sidempuan also experienced an increase. In 2020 the contribution of the taxpayer to collectors of fresh fruit bunches of palm oil in Padang Lawas Regency is only 7.8%, but in 2021 it will be 8.7%, meaning an increase of 0.9%.

In line with that, the Pratama Tax Service Office, Padang Sidempuan is always active to focus its attention on taxpayers of fresh fruit bunches of palm oil. Account representatives as the frontline who deal directly with taxpayers, are always proactive in educating them. The methods used by these account representatives to educate them are by visiting them at their residence or at their place of business. In addition, these account representatives are also active in contacting taxpayers by telephone. However, in daily practice it is not as easy as we think in educating these taxpayers of oil palm fresh fruit bunches. For example, the working area of the Pratama Tax Service Office, Padang Sidempuan is very broad, reaching 5 regencies/cities, namely Padang Sidempuan Municipality, Padang Lawas Regency, North Padang Lawas Regency, Mandailing Natal Regency and South Tapanuli Regency. So that makes these account representatives to try even harder. Most of the account representatives from the Pratama Tax Service Office, Padang

Sidempuan are immigrants. There are many cultural differences between account representatives and taxpayers. For example, in terms of language, in general, taxpayers in the working area of the Pratama Tax Service Office, Padang Sidempuan, are people who use Mandailing in their daily lives. While not many of these account representatives understand Mandailing, they tend to use Indonesian.

Dalib's research (2014) states that intercultural experience has three main components. The first is an understanding of the culture adopted or understood by other people, the second is respect for the culture (language, ethnicity, socio-economic and so on) of other people and thirdly language skills or skills must be possessed by someone who wants to unite with other people.

Language is a tool that is needed in communicating with other people, so that language becomes very necessary to understand. Especially for immigrants to an area, it is very necessary to learn the language so that communication can run effectively and there will be no misunderstandings.

Larry L. Barker in Mulyana (2017:266-277) says that language has three main functions. The first is as a naming, namely as an effort to identify objects so that they can be referred to in communication. The second function is interaction, namely as an emphasis in expressing ideas or emotions. The third function is as information transmission. Through language, we can get information from other people and vice versa. We can provide information to others by using language.

Account representatives will take advantage of many language functions. Especially in educating taxpayers who collect fresh fruit bunches of palm oil, they will convey messages as well as receive messages. If the account representative uses a language that is not understood by taxpayers, the message conveyed will not be effective. Vice versa, if the taxpayers use the Mandailing language which the account representatives

do not understand at all, the message conveyed will not be conveyed effectively.

The purpose of this research is to analyze communication competencies of intercultural account representative in educating taxpayer traders of palm oil collectors at the Pratama Tax Service Office, Padang Sidempuan.

RESEARCH METHODS

This study uses a qualitative method. Determination of informants in this study is by purposive sampling. From the sampling technique taken by purposive sampling, in order to obtain 8 informants consisting of 4 taxpayers and 4 account representatives. Meanwhile, there were 3 triangulation informants. Data collection techniques using interview and observation.

This study uses a qualitative method. This means that in this method it does not prioritize the size of the population or research sample, but what is highly prioritized is how the data and methods can be explored in depth from informants even though the number of informants is very limited. If the data collected is in-depth and can explain the social phenomena being studied, then there is no need to look for samples or other informants. In this method the most emphasis is on the issue of depth (quality) of data not on the quantity of data (Kriyantono, 2016:56). This study used a qualitative method with data collection techniques through interviews and observation, and analyzed the data inductively. In the qualitative research tradition, the research process is not like quantitative research, because before the results of qualitative research contribute to science, the stages of qualitative research go beyond the various stages of scientific critical thinking, in which a researcher thinks inductively, namely capturing various facts or phenomena. social phenomena, through field observations, in other words a researcher must have sensitivity in the field and must be critical of all social events or facts. Then analyze it and do theorizing based on what the researchers observed

(Bungin, 2020:6). Researchers become research instruments who must come directly to the field. Researchers met face to face with research informants. However, as the research progresses and the need for data from research informants, media communication has taken place, namely by telephone. Because the research location was quite far away and it was difficult to find informants one by one intensely, due to the busyness of each informant. This research is subjective and the results are more casuistic not to be generalized.

Determination of informants in this study is by purposive sampling. Purposive sampling is a technique for determining informants by determining groups of participants who become informants according to relevant criteria in a study (Sugiyono, 2019). The basic key in using this technique is mastery of information from informants. The size of the informants from this technique is determined on the basis of saturation theory, namely where data collection no longer provides insight or additional information for research questions (Bungin, 2020:107-108). There are at least five criteria that can be used as research samples, namely (Sugiyono and Lestari, 2021: 514):

1. Those who master and understand the social facts that occur through the process of enculturation and also live up to these social facts.
2. Those involved in the activity being researched.
3. Those who have spare time to be asked for information.
4. Those who do not convey information on the results of their own processing.
5. Those who were initially quite foreign so that they were more eager to serve as teachers or resource persons.

From the sampling technique taken by purposive sampling, in order to obtain 8 informants consisting of 4 taxpayers and 4 account representatives. Meanwhile, there were 3 triangulation informants.

Data collection techniques using interview and observation.

1. Interview

Researchers conducted interviews with informants directly and via telephone, interviews were conducted to obtain information in accordance with the research objectives. Researchers interviewed informants to obtain as much data and information as possible. This interview was conducted in an unstructured manner, meaning that the questions that would be asked to the informant were open-ended questions, and would take place informally so that the informant could provide answers according to the facts. Because the order of the questions and the wording of each question can change during the interview. Adjusted to the needs and conditions during the interview, including the socio-cultural characteristics (religion, ethnicity, gender, age, educational level, and so on) of the informants encountered (Mulyana and Zubair, 2015).

2. Observation

Researchers make observations about visible behavior and the goals to be achieved. Visible behavior can be in the form of behavior that is seen directly by the eye, can be heard about the behavior and conversations of the subjects of this study. Because one of the objectives of the observations to be carried out is to describe the environment to be studied, the activities they carry out, the individuals involved in the environment to be studied (Herdiansyah, 2019:132).

Data analysis is carried out by researchers, among others, from data collected through interviews and observations. Then examines whether the data can be understood or not, from the data that has been collected, it is arranged and grouped according to its position using good words to describe the research object that has been formulated previously, the presentation and analysis of the data is conveyed as what was obtained through research informants (Moleong,

2019). Data analysis by reducing data, presenting data, and drawing conclusions.

RESULTS

General Description

The Pratama Tax Service Office, Padang Sidempuan is a vertical agency of the Directorate General of Taxes which is under and directly responsible to the Regional Office of the Directorate General of Taxes of North Sumatra Province II. The Pratama Tax Service Office, Padang Sidempuan is led by an office head who has an echelon III position. The Pratama Tax Service Office, Padang Sidempuan has 5 Regency/City working areas consisting of Padang Sidempuan Municipality, South Tapanuli Regency, Mandailing Natal Regency, North Padang Lawas Regency, and Padang Lawas

Regency. The Pratama Tax Service Office, Padang Sidempuan is domiciled at Jalan Sudirman Number 6, Wek. II, North Padang Lawas Regency, Padang Sidempuan City, North Sumatra Province, 22711, Indonesia.

Based on the Regulation of the Minister of Finance Number 184/PMK.01/2020 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes, Article 58 states that one of the duties of the Tax Service Office is to carry out services, education, supervision to taxpayers who have income in accordance with legislation. The Pratama Tax Service Office, Padang Sidempuan has a composition of account representatives whose duties are to educate and supervise taxpayers.

Table 1. Mapping of Account Representative Work Areas at the Pratama Tax Service Office, Padang Sidempuan

No.	Supervision and Consultation Section	Working Area	Number of Employees (People)
1	I	Work Areas at the Pratama Tax Service Office, Padang Sidempuan	7
2	II	Padang Sidempuan Municipality	6
3	III	South Tapanuli Regency	5
4	IV	Mandailing Natal Regency	5
5	V	Padang Lawas Regency	5
6	VI	North Padang Lawas Regency	5

The working area of the Pratama Tax Service Office, Padang Sidempuan, which is the location of this research, is in Padang Lawas Regency. Padang Lawas Regency is one of the regencies resulting from the division of South Tapanuli Regency in 2007. Padang Lawas Regency has 17 Districts and is bordered by several Regencies in North Sumatra, Riau, and West Sumatra. The northern part is bordered by North Padang Lawas Regency, the eastern part is bordered by Rokan Hulu, the southern part is bordered by Pasaman Regency and Mandailing Natal Regency and the western part is bordered by Mandailing Natal Regency and 65 South Tapanuli Regency. Oil palm and rubber are the largest agricultural commodities in Padang Lawas Regency. The area of oil palm plantations is 34,027.00 ha and has a production of 322,418.88 tonnes during 2021.

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The results of the study show that communication competencies of intercultural account representative in educating taxpayer consists of motivation to increase economic needs and have the same ethnicity, knowledge of taxpayer profiles, and skills in using the local language which is local wisdom (martarombo/known genealogy).

1.Motivation

The motivation of an account representative to carry out intercultural communication with taxpayers who collect fresh fruit bunches of oil palm is a motivation based on the objective aspect, namely to increase economic needs. From the narrative of the

informants, this objective aspect is the basis for account representatives to always be enthusiastic about conducting intercultural communication with taxpayers in order to achieve the revenue targets entrusted to them. The next motivation for account representatives in communicating with taxpayers who collect fresh fruit bunches of palm oil is that account representatives are always eager to communicate with taxpayers because they have the same tribe. One of them is that they both master the local language in Padang Lawas Regency, namely the Mandailing language.

2.Knowledge

The knowledge component is no less important that a person must have when communicating with people of a different culture. That is, the higher a person's knowledge of the background of his communicant, the more effective the intercultural communication that occurs will be. The results of this study indicate that the account representative already has knowledge about the character of the taxpayer collecting traders of fresh fruit bunches of oil palm in Padang Lawas Regency. The account representative as the communicator has mastered or knows the business processes of the collecting trader taxpayers. Prior to educating taxpayers, the account representatives study the efforts made by taxpayers. Starting from buying fresh fruit bunches from farmers or produce from their own garden. In addition, the account representative also seeks information regarding the price of fresh fruit bunches so that they understand how to identify the size of taxation from taxpayers. Then the account representative also always looks for information about the fee that a taxpayer gets from the factory.

3.Skills

Account representatives who conduct education for taxpayers who collect fresh fruit bunches of oil palm in Padang Lawas Regency already have sufficient skills to become good communicators. This can be

seen from the use of the local language which is mastered by the account representative. Informant 6, informant 7, and informant 8 have mastered the local language and when communicating with taxpayers, traders who collect fresh fruit bunches of oil palm use the local language. The use of this local language greatly affects the understanding of taxpayers when the account representative conducts education. This was conveyed by informant 1, informant 2, and informant 3. These three informants were more comfortable if the account representatives who educated them used the local language because it had become their mother tongue. Because if there is something they want to ask or convey to the account representative, then they don't feel awkward about conveying it.

CONCLUSION AND SUGGESTION

The results of the study show that communication competencies of intercultural account representative in educating taxpayer consists of motivation to increase economic needs and have the same ethnicity, knowledge of taxpayer profiles, and skills in using the local language which is local wisdom (martarombo/knowning genealogy).

Based on the results of the research above, the suggestions for this research are:

1.Theoretically

For researchers who wish to continue this research, they can examine non-verbal messages in intercultural communication when educating taxpayers so that effective communication occurs between the two parties.

2.Academically

In addition to intercultural communication competence, the research topic on the psychology of communication is also very suitable for further research, especially when palm oil prices fall. Because this research does not make the psychological condition of the taxpayers into a discussion.

3. Practically

a. This research is a recommendation to the Directorate General of Taxes as input for improving the competency of intercultural communication account representatives in educating taxpayers.

b. This research provides input to account representatives in educating taxpayers who collect fresh fruit bunches of palm oil, especially for account representatives who are relatively new.

c. This research is a recommendation to the Directorate General of Taxes as input for improving the facilities, infrastructure or service infrastructure of the Directorate General of Taxes in Padang Lawas Regency.

Declaration by Authors

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