

Determinants of Account Representative Performance with Social Support as a Moderating Variable (A Case Study at KPP Pratama Banjarmasin, KPP Pratama Tanjung, and KPP Madya Banjarmasin)

Annisa Tri Hidhayati¹, Marliza Noor Hayatie², Rahmi Nadiar³

^{1,2,3}Politeknik Negeri Tanah Laut, Tanah Laut, Indonesia

Corresponding email: annisatri@politala.ac.id

Received: December,2, 2024 | Revised: December,18, 2024 | Accepted: December,20, 2024

Abstract. This study examines the performance of Account Representatives, evaluated through independent variables including job satisfaction, competence, and workload. The dependent variable in this study is the performance of the Account Representatives, while the moderating variable is social support. The population for this research consists of all Account Representatives working at Banjarmasin's Tax Offices (KPP Pratama Banjarmasin, KPP Pratama Tanjung, and KPP Madya Banjarmasin). A purposive sampling method was applied, yielding a sample of 67 respondents, with observational data based on specific criteria. The analysis tool used is PLS-SEM (Partial Least Squares Structural Equation Modeling) with a Two-Stage Approach. The results of this study indicate that workload has a significant impact on the performance of Account Representatives, whereas job satisfaction and competence do not show a significant effect on performance. Additionally, social support was found not to moderate the relationship between job satisfaction, competence, workload, and the performance of Account Representatives. The coefficient of determination is 0.488, meaning that 48.8% of the performance of Account Representatives is explained by the variables studied, while the remaining 51.2% is attributed to other factors.

Keywords Job Satisfaction; Competence; Workload; Social Support; Account Representative Performance.

INTRODUCTION

Account Representatives (AR) play a crucial role in maximizing tax revenue and exploring the potential for national tax collection. Their competence significantly influences tax revenue (Lannai, 2024), with skills in tax regulations, communication, identifying tax potential, and analyzing financial statements being essential (Lannai, 2024). ARs can utilize web scraping techniques to extract transaction data from online markets for potential tax discovery (Djufri, 2020). The quality of AR services positively impacts taxpayer compliance, although one study found that taxpayer compliance does not moderate the effect of AR competence on tax revenue (Lannai, 2024).

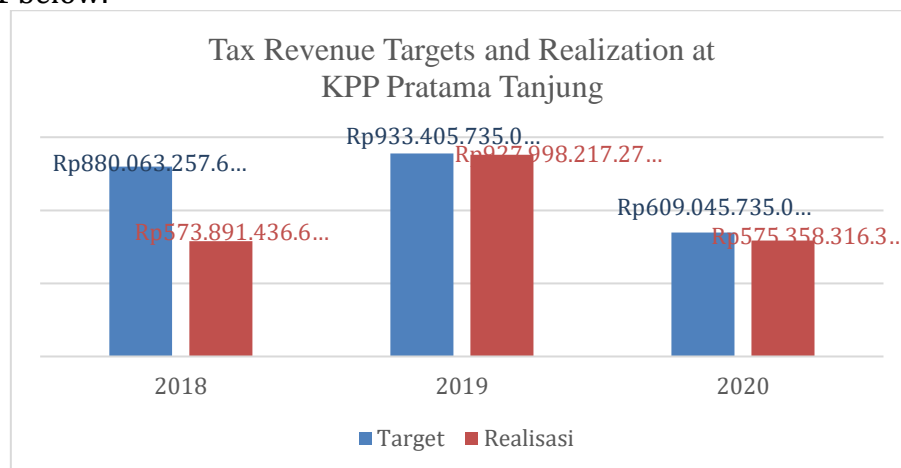
The South and Central Kalimantan DJP Regional Office has recorded both the targets and the actual tax revenue in South Kalimantan over the past three years. The actual tax revenue in South Kalimantan has experienced fluctuations in the last three years. In 2020, there was a decline in both the target and actual tax revenue due to the emergency situation caused by the COVID-19 pandemic. This resulted in a decrease in the percentage of tax revenue in South Kalimantan. In 2021, the tax revenue target was achieved, and a 14% increase in tax revenue was recorded compared to 2020. However, this increase was partly due to the fact that the tax target set by the DJP Regional Office of South Kalimantan was lower than in 2020.

The reduction in tax revenue targets by the South Kalimantan DJP Regional Office in 2020 and 2021 was a consequence of the lower tax revenue targets set by the Ministry of

Finance of the Republic of Indonesia. The decline in tax revenue targets in Indonesia was driven by various factors. Global economic slowdown, falling commodity prices, and low tax compliance negatively impacted tax collection (Batubara, 2019). Although the tax amnesty policy was implemented to address the tax shortfall, it did not fully meet its targets, despite having a positive economic contribution (Batubara, 2019). Corruption, government spending, and human development have been identified as key factors influencing tax revenue, with economic growth mediating some of these effects (Maryantika & Wijaya, 2022). The COVID-19 pandemic exacerbated the situation, leading to a further decline in tax revenue in 2020. Additionally, factors such as timing differences and consistency in financial reporting also influenced the reduction in tax revenue and overall income achievement (Noviyanti & Husni, 2021). The policy of reducing tax revenue targets by the South Kalimantan DJP Regional Office undoubtedly affected the policies of the Tax Service Offices in South Kalimantan in 2020.

The city within the scope of the South Kalimantan DJP Regional Office is Banjarmasin, which has two Tax Service Offices: KPP Pratama Banjarmasin and KPP Madya Banjarmasin. There was an increase in the percentage of tax revenue realization at KPP Pratama Banjarmasin. From 2019 to 2020, tax revenue increased by approximately 11%. However, in 2020, the tax revenue target was reduced compared to the previous year due to the COVID-19 pandemic. As a result, KPP Pratama Banjarmasin appeared to exceed the target that had been set.

Another Tax Service Office in South Kalimantan is KPP Pratama Tanjung. The targets and actual tax revenue realization at KPP Pratama Tanjung from 2018 to 2020 are presented in Figure 1.1 below:



Source: KPP Pratama Tanjung (2022)

Figure 1. Tax Revenue Targets and Realization at KPP Pratama Tanjung

Based on the figure above, it can be observed that the tax revenue realization at KPP Pratama Tanjung increased from 2018 to 2019 but declined again in 2020. Over the three years of observation, KPP Pratama Tanjung has not been able to exceed its tax revenue targets.

The government has been making efforts to increase state revenue from taxes through Law No. 7 of 2021 on the Harmonization of Tax Regulations. The purpose of this law is to stimulate economic growth, accelerate economic recovery, and improve the tax-to-GDP ratio. To achieve these goals, one of the measures taken by the government is to implement

policies aimed at enhancing tax revenue performance by improving service functions through the increased performance of Account Representatives.

Job satisfaction plays a crucial role in improving employee performance across various sectors. Research consistently demonstrates a significant positive relationship between job satisfaction and employee performance (Junaidi, 2018; Omar et al., 2020; Prihadini et al., 2021). Studies conducted in polytechnics, private universities, and other workplaces indicate that enhancing job satisfaction is essential for improving employee performance (Omar et al., 2020; Prihadini et al., 2021). Factors contributing to job satisfaction include the work environment, job tasks, supervision, and personal values (Junaidi, 2018; Prihadini et al., 2021). Furthermore, work engagement and organizational commitment have been identified as mediating factors in the relationship between job satisfaction and employee performance (Yandi & Havidz, 2022). These findings emphasize the importance of prioritizing job satisfaction within human resource management strategies to optimize employee performance and organizational success across various industries.

Another factor that can influence the performance of Account Representatives (AR) is their competence. Several studies have found that competence has a significant positive effect on AR performance (Afrina et al., 2021; Hermayati & Elmi, 2021; Lannai, 2024). Competent ARs demonstrate mastery of tax regulations, communication skills, and the ability to analyze financial reports and business developments (Lannai, 2024). The Strength Typology-30 test indicates that most ARs possess adequate competence in line with their duties and responsibilities. In addition to competence, other factors such as the work environment, workload, leadership, and colleagues also contribute to AR performance (Hermayati & Elmi, 2021). However, the impact of information technology usage and compensation on AR performance remains unclear, with some studies failing to find significant effects (Afrina et al., 2021). These findings highlight the importance of competence in enhancing AR performance and tax revenue collection.

Another factor relates to the issue of workload assigned to individual employees. Higher workloads generally result in poorer performance (Howard et al., 2021), and healthcare workers, for instance, experienced a decline in performance during periods of high stress, such as the COVID-19 pandemic. However, some studies suggest that moderate workloads can improve performance when aligned with employees' capabilities (Herawati et al., 2023). Job satisfaction plays a critical mediating role between workload and performance (Herawati et al., 2023; Janib et al., 2021), emphasizing its importance in mitigating the negative effects of workload. Interestingly, career commitment does not mediate the relationship between workload and academic staff performance (Janib et al., 2021). These findings highlight the need for organizations to carefully manage employee workload and prioritize job satisfaction to maintain optimal performance. Furthermore, real-time monitoring of workload fluctuations can help proactively address performance declines (Howard et al., 2021).

The relationship between job satisfaction, competence, and workload on Account Representative (AR) performance can be influenced by social support. Research indicates that workload, job satisfaction, and competence are interrelated factors that affect employee performance. Workload can have a positive impact on job performance when managed properly; however, excessive workload can have a negative impact on academic staff performance (Herawati et al., 2023; Janib et al., 2021). Job satisfaction plays a crucial mediating role between workload and performance (Janib et al., 2021). Competence has been shown to positively affect both job satisfaction and performance. In the context of

Augmented Reality (AR) systems, there is a positive correlation between mental workload effects and task performance. The effectiveness of AR systems is influenced by various factors, including display devices, content relevance, and user characteristics. Social support, particularly from supervisors and colleagues, has been shown to positively impact job satisfaction and performance (Herawati et al., 2023). These findings highlight the complex interplay between workload, competence, job satisfaction, and performance across different work contexts, including environments equipped with AR.

Based on the existing phenomena at the tax offices in South Kalimantan and the research gaps identified in previous studies, which have produced varying results, the researcher is motivated to conduct a study titled *"Determinants of Account Representative Performance with Social Support as a Moderating Variable (A Case Study at KPP Pratama Banjarmasin, KPP Pratama Tanjung, and KPP Madya Banjarmasin)."*

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action (TRA), which emerged in 1967. TPB is a widely applied framework for predicting and changing behavior, including knowledge sharing and health-related behaviors (Ajzen, 2020). TPB posits that behavioral, normative, and control beliefs influence attitudes, subjective norms, and perceived behavioral control, which, in turn, shape intentions and ultimately behavior (Ajzen, 2020). Meta-analysis has shown that attitudes have the strongest relationship with intentions, followed by perceived behavioral control and subjective norms. However, there remain questions regarding the inclusion of additional predictors and the intention-behavior gap (Ajzen, 2020).

Theory of Planned Behavior (TPB) identifies three main predictors of behavioral intention: attitude, subjective norms, and perceived behavioral control (Ajzen, 2020). Career orientation has also been identified as a predictor of migration intention. TPB posits that behavioral, normative, and control beliefs underlie these predictors, which ultimately influence intention and behavior.

Maslow's Hierarchy of Needs Theory

Maslow's Hierarchy of Needs Theory, a foundational concept in humanistic psychology, proposes a sequential satisfaction of human needs, from physiological needs to self-actualization (Mustofa, 2022). Although influential in development studies and policy-making, recent research challenges its core assumptions. Empirical evidence suggests that needs do not have to be fulfilled in a sequential order, and income may not be the primary source of need satisfaction. Critics argue that this overlooks the socio-cultural influences and the dynamic nature of human needs (Ghaleb, 2024). Despite these criticisms, Maslow's theory remains relevant in educational settings, offering practical strategies to enhance student motivation. Recent advancements in science propose a more dynamic and interconnected model of human needs, considering technological progress, sustainability, and individual preferences (Ghaleb, 2024).

Account Representative (AR) Performance

Account Representatives (AR) play a vital role in tax administration, and their performance is influenced by a range of factors. Competence has been shown to have a positive impact on AR performance (Afrina et al., 2021). Effective human resource management, including appropriate placement, training, and performance evaluation, contributes significantly to enhancing AR performance. While the use of information technology and compensation did not have a significant impact on AR performance in one

study (Afrina et al., 2021), other studies emphasize the importance of both material and non-material compensation. Leadership and peer relationships also play an essential role in improving AR performance.

Job Satisfaction

Job satisfaction is a measure of employees' contentment with their work and work environment (Alrefaei, 2020). It encompasses cognitive, affective, and behavioral dimensions, reflecting how well a job fulfills an individual's needs and aspirations. Factors that influence job satisfaction include salary, opportunities for training, relationships with coworkers and supervisors, working conditions, job security, and work-life balance (Alrefaei, 2020). Satisfied employees are more likely to make positive contributions, exhibit lower absenteeism, and remain with their organization. Job satisfaction significantly affects overall quality of life, influencing social relationships, family dynamics, and perceived health status. However, a study involving 1,043 participants revealed that only 30% were satisfied with their jobs, with marital status and having children negatively affecting job satisfaction (Montuori et al., 2022). Attitudes play a crucial role in mediating knowledge and practices, which ultimately influence perceived job satisfaction (Montuori et al., 2022).

Competence

Competence is a multifaceted concept that has been extensively studied across various disciplines. It is generally defined as an individual's ability to interact effectively with their environment. In language learning, competence encompasses communicative language ability and contextual usage (Aslonova, 2021). The concept of competence is crucial for lifelong learning and professional development (Kubova-Semaka, 2020). Although there is no universally accepted definition, competence is often viewed as a combination of knowledge, skills, experience, attitudes, and values that enable effective problem-solving (Kubova-Semaka, 2020). The dynamic nature of competence allows individuals to continue learning and improving their capabilities through experience (Kubova-Semaka, 2020).

Workload

Workload is a multifaceted concept that lacks a unified definition across various fields. In team settings, it encompasses the total effort expended in the execution of tasks and team processes. Mental workload, a complex construct in human factors research, is assessed through self-reports, task performance, and physiological measurements (Longo et al., 2022). Despite extensive research, a universally applicable framework for workload assessment remains elusive, highlighting the need for a more comprehensive approach that integrates various measurement techniques and considers different dimensions of workload (Longo et al., 2022).

Social Support

Social support is a multifaceted concept with significant implications for both individual and organizational well-being. It includes emotional, instrumental, and informational assistance received from one's social network (Asmar et al., 2020). While social ties are generally associated with better health outcomes, paradoxically, the potential negative impact of received support also exists. In the workplace, social support can enhance relationships, affective responses, and performance, while also buffering stress (Jolly et al., 2021). However, the literature on workplace social support remains fragmented, with issues concerning clarity and conceptual measurement (Jolly et al., 2021). High levels of teamwork facilitate faster task completion and minimize errors in work.

METHOD

Population and Sample

The population used as the object of this study consists of all Account Representatives (AR) working at the KPP Pratama Banjarmasin, KPP Pratama Tanjung, and KPP Madya Banjarmasin. The sampling technique employed in this study is non-probability sampling. The sample was selected using a purposive sampling method. The following is the sample selection procedure implemented by the researcher:

Data Collection Technique

The data collection technique employed in this study is the survey method, which involves direct observation to gather primary data through questionnaires. The survey method is widely used in various research fields, including social sciences, marketing, and neuropsychology (Morin et al., 2021). This method involves collecting data through pre-determined questions presented to participants, with no direct interaction between the researcher and the participants (Morin et al., 2021). Overall, the survey method remains an essential approach for researchers across disciplines to systematically collect and analyze data.

Data Analysis Technique

The data analysis method used in this study is Partial Least Squares Structural Equation Modeling (PLS-SEM). This approach is chosen because PLS-SEM does not require normally distributed data, which is suitable given the relatively small sample size and the model's complexity, as it involves multiple constructs and indicators (Ghozali, 2015).

RESULTS AND DISCUSSION

Overview of the Research Subjects

The subjects of this study are all Account Representatives (AR) working at the KPP Pratama Banjarmasin, KPP Pratama Tanjung, and KPP Madya Banjarmasin. Based on the sample criteria set for this study, a total of 67 Account Representatives were selected as the sample.

Descriptive Statistics

Table 2. Descriptive Statistics

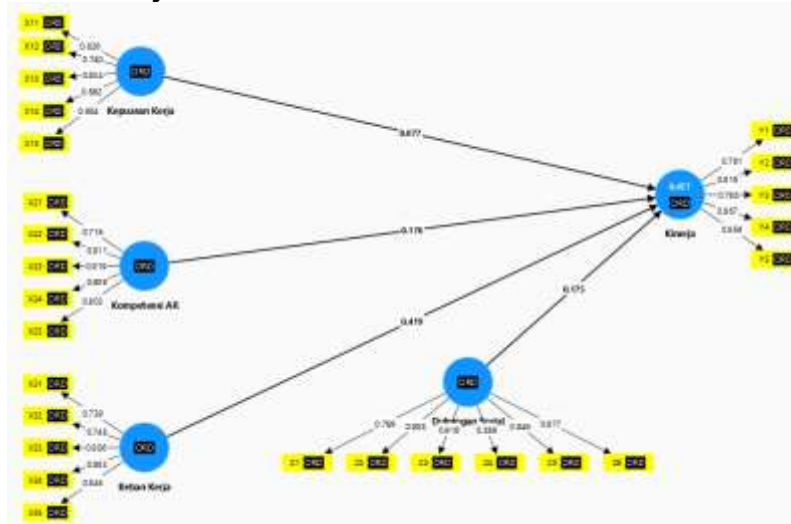
	N	Minimum	Maximum	Mean	Std. Deviation
Job Satisfaction (X1)	67	10	24	19.716	2.279
Competence (X2)	67	12	20	16.731	2.199
Workload (X3)	67	15	24	19.567	2.395
Social Support (Z)	67	13	24	20.134	2.870
AR Performance (Y)	67	12	20	17.687	2.119

Source: Processed Primary Data (2022)

Model Evaluation

Outer Model

Convergent Validity Test



Source: Processed Primary Data (2022)

Figure 2. Loading Factor Values for All Indicators

Based on the data processing using SEM PLS as shown in the figure above, it can be seen that all indicators of the variables have loading factor values greater than 0.06. This indicates that the reflective indicators of all variables have a high level of validity, thus meeting the criteria for convergent validity.

Average Variance Extracted (AVE) Test

Table 3. Average Variance Extracted (AVE) Values for Constructs

Variable	Average Variance Extracted (AVE)
Job Satisfaction	0.683
Competence	0.732
Workload	0.659
AR Performance	0.677

Source: Processed Primary Data (2022)

Based on Table 5.4, it is evident that the AVE values for each construct after modification are above 0.5. Therefore, there are no issues with convergent validity in the tested model, and the constructs in this research model can be considered to have good discriminant validity.

Discriminant Validity Test

Table 4. Cross-Loading Values for Constructs

	Job Satisfaction	Competence	Workload	AR Performance
X1.1	0.739			
X1.2	0.748			
X1.3	0.856			
X1.4	0.863			
X1.5	0.845			
X2.1		0.409		
X2.2		0.509		

	Job Satisfaction	Competence	Workload	AR Performance
X2.3		0.480		
X2.4		0.405		
X2.5		0.445		
X3.1			0.739	
X3.2			0.748	
X3.3			0.856	
X3.4			0.863	
X3.5			0.845	
Y1				0.781
Y2				0.816
Y3				0.786
Y4				0.867
Y5				0.859

Source: Processed Primary Data (2022)

Based on the results of the cross-loading estimation of constructs with reflective indicators shown in Table 5.5, it can be observed that all constructs or latent variables exhibit good discriminant validity, as the indicators in the construct indicator block are stronger than those in other indicator blocks. The cross-loading analysis indicates that there are no issues with discriminant validity.

Reliability Test

Table 5. Cronbach's Alpha and Composite Reliability Values for Variables

	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>
Job Satisfaction (X1)	0.885	0.911
Competence (X3)	0.906	0.913
Workload (X1)	0.870	0.882
AR Performance (Y)	0.881	0.891

Source: Processed Primary Data (2022)

Based on Table 5.6, it can be observed that the Cronbach's alpha and Composite reliability values for each exogenous and endogenous construct with reflective indicators are all above 0.6. Therefore, all constructs in this model can be considered reliable.

Inner Model

Tabel 6. R² dan R² Adjusted Values

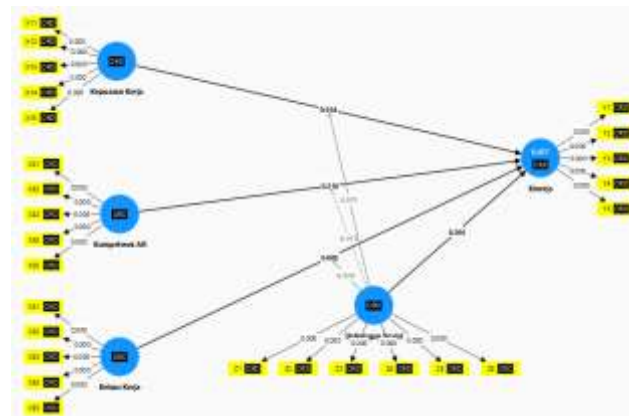
	R Square	R Square Adjusted
AR Performance	0.488	0.427

Source: Processed Primary Data (2022)

The calculation results for R² for the latent variables in Table 5.8 above show that the R² value is 0.488. This means that the R-Square value for the model with the variables of Workload, Competence, Job Satisfaction, and Social Support is 0.488. This value can be interpreted as indicating that the endogenous latent variable is explained by the exogenous

latent variables by 48.8%, while the remaining 51.2% is explained by other variables not included in the study.

Hypothesis Testing



Source: Processed Primary Data (2022)

Figure 3. Output of Two-Stage Bootstrapping Approach

Based on the t-test results as calculated using PLS-SEM, the results can be seen in the table and explained as follows:

Table 7. Partial Statistical Test Results / t-Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Summary
Job Satisfaction -> AR Performance	0.020	-0.036	0.244	0.083	0.934	H1 is rejected
Competence -> AR Performance	0.218	0.254	0.174	1.254	0.210	H2 is rejected
Workload -> AR Performance	0.428	0.432	0.154	2.788	0.005	H3 is accepted
Job Satisfaction * Social Support -> AR Performance	0.008	0.095	0.253	0.031	0.975	H4 is rejected
Competence * Social Support -> AR Performance	-0.191	-0.221	0.189	1.010	0.313	H5 is rejected
Workload * Social Support -> AR Performance	-0.006	-0.000	0.147	0.038	0.970	H6 is rejected

Source: Processed Primary Data (2022)

Discussion

1. The Effect of Job Satisfaction on Account Representative Performance

Based on the data, the majority of Account Representatives (AR) report high levels of job satisfaction. This is attributed to ARs perceiving that their colleagues are cooperative, and their supervisors provide solutions to the challenges they face. Furthermore, according to the ARs, the Tax Service Office has offered opportunities for enhancing knowledge and skills. It can be concluded that most ARs are satisfied with job evaluations, income, the work environment, leadership, and the opportunities for learning and self-development. However, there remains a portion of ARs who feel that the performance evaluations do not reflect their actual experiences, and the salary they receive does not align with their position as ARs, leading to dissatisfaction with their current jobs.

When an individual holds a positive outlook towards a particular action, they are more likely to have the intention to perform that action. The majority of ARs perceive their colleagues as cooperative and their supervisors as problem-solvers. Additionally, ARs acknowledge that the Tax Service Office provides opportunities to improve their knowledge and skills. This suggests that most ARs are satisfied with work evaluations, the work environment, leadership, as well as with opportunities for learning and personal development.

However, job satisfaction has not been able to improve performance significantly, as there remains a portion of ARs who feel that their performance evaluations do not accurately reflect their real experiences, and that their salary is not commensurate with their position as ARs. This leads to dissatisfaction with their current work. Since job satisfaction is considered a higher-level need, specifically a need for recognition, ARs still need to fulfill more fundamental needs, such as achieving good performance. When AR performance is achieved, the organization will meet the physiological needs of ARs and their families through salary and benefits, which are basic needs that ARs first have met (Robbins & Judge, 2015). Therefore, job satisfaction does not directly affect AR performance, as even if ARs are dissatisfied with certain aspects of their job satisfaction, they still have an obligation to achieve good performance. If AR performance is not met, it will affect the salary and benefits received by the AR.

The results of this study support the findings of Pratama et al. (2020), Adiyasa & Windayanti (2019) dan Hidayati et al., (2023) which state that job satisfaction does not significantly affect tax examiner performance. However, these findings contradict the results of studies by Juniantara & Riana (2015) dan Susilowati (2021) which suggest that job satisfaction does have an impact on employee performance.

2. The Effect of Competence on Account Representative Performance

Based on the data, the majority of Account Representatives (ARs) possess good communication skills; however, some ARs report that they struggle with effective communication. Additionally, there are ARs who feel they lack the ability to analyze financial statements, although the majority of ARs claim to be capable of doing so. All ARs are able to analyze the taxpayer profile risks and possess good self-confidence. However, a few ARs still find it challenging to think creatively when identifying potential taxpayers. It can be concluded that the majority of ARs perceive their competencies as adequate, but some still feel that their competencies need improvement.

The achievement of AR competence is reflected in their communication skills, creativity, ability to analyze financial reports, and self-confidence, which are the resources or potentials possessed by the ARs. According to the Theory of Planned Behavior, behavior is the result of the resources an individual possesses, and these resources are what drive ARs to improve their competence. Therefore, the competence of ARs in this study can be considered to be in a favorable state.

However, AR competence has yet to significantly enhance performance because some ARs still feel that their communication skills, ability to analyze financial statements, and creativity need improvement. This could be due to the fact that these ARs still need to fulfill more fundamental needs, such as achieving good performance. When AR performance is achieved, the organization will meet the physiological needs of ARs and their families through salary and benefits, which are basic needs that must be fulfilled (Robbins & Judge, 2015). The results of this study align with the findings of Dhermawan et al., (2012), Hidhayati et al., (2023) dan Fitrahsyah (2013) who found that competence does not significantly affect AR performance. However, this study contradicts the findings of Afrina et al., (2021) dan Ainanur & Tirtayasa (2018) which indicated that competence has a significant impact on AR performance.

3. The Effect of Workload on Account Representative Performance

According to the Theory of Planned Behavior, one of the factors influencing an individual's behavior is perceived behavioral control. Perceived behavioral control is influenced, in part, by institutional policies, which can affect employee behavior—in this case, Account Representatives. These policies are related to procedures, regulations, authorization, and authority in setting workload expectations. The Tax Service Office's policy on setting work targets encourages ARs to work toward achieving these targets, even though some ARs feel that the workload they bear is too high. It is the organizational policy factor that drives the workload given by the Tax Service Office, ultimately motivating ARs to enhance their performance.

Maslow's Hierarchy of Needs Theory, as cited in Mustofa (2022) posits that humans have physiological needs, one of which is physical needs. A key physical need is adequate rest. By assigning a workload that aligns with the ARs' capabilities, the likelihood of fatigue due to excessive work demands is reduced. This, in turn, facilitates the achievement of Key Performance Indicators (KPIs), which are used to assess AR performance. The results of this study support the findings of Nasution et al., (2018) and Tjibrata et al., (2017) who state that workload has an effect on employee performance. However, this study contradicts the findings of Johari et al., (2016) who found that workload does not have a significant impact on employee performance.

4. The Effect of Job Satisfaction on Account Representative Performance with Social Support as a Moderating Variable

Job satisfaction and social support are high-level needs, such as the need for recognition and social belonging. Therefore, ARs still need to fulfill other more fundamental needs, such as achieving good performance. When AR performance is achieved, the organization will fulfill the physiological needs of the ARs and their families through salaries and benefits, which are basic needs that must be met first (Robbins & Judge, 2015). Hence, job satisfaction does not influence whether the AR's performance is good or poor, even if ARs are dissatisfied with one of the indicators of job satisfaction or social support.

5. The Effect of Competence on Account Representative Performance with Social Support as a Moderating Variable

Having good competence does not necessarily drive ARs to perform well. Even when social support is provided, it does not effectively strengthen the relationship between competence and AR performance. This is because, although subjective norms influence AR behavior, it is the perceived behavioral control within an institution that will ultimately influence AR behavior. The achievement of performance and competence in a job are obligations that must be fulfilled in order to achieve the Key Performance Indicators (KPIs) of an AR. Thus, ARs who feel that they lack sufficient competence but receive good social support will still strive to improve their competence and performance—not because of the social support, but due to the institutional factors of the organization, as stated by Ajzen (1991) in the Theory of Planned Behavior.

6. The Effect of Workload on the Performance of Accounts Receivable (AR) with Social Support as a Moderating Variable

Social support does not have a moderating effect on the relationship between workload and performance. Performance achievement, as well as the understanding and timely completion of targets in a given task, are mandatory for fulfilling the Key Performance Indicators (KPI) of an AR. Therefore, even if AR personnel experience a workload that exceeds their capacity, they will continue to strive to improve their performance, not due to social support, but rather because of the institutional organizational factors of the organization. The findings of this study support the research by Sriyono (2018) which asserts that social support is incapable of moderating the relationship between workload and employee performance. However, these results contrast with the study by Moeller & Chung-Yan (2013) which provides empirical evidence that social support from colleagues plays a significant role in mitigating the negative effects of excessive workload on employee performance.

CONCLUSION

Summary

This research investigates the effects of several dependent variables on the performance of Accounts Receivable (AR), with one of these variables—workload—found to have a significant impact on AR performance. Meanwhile, the other two dependent variables—job satisfaction and competence—did not have an effect on AR performance. Moreover, none of the relationships between the dependent variables and AR performance were moderated by social support.

Recommendation

Future research should consider employing a mixed-methods approach, incorporating not only surveys through questionnaires but also direct interviews. Additionally, researchers are encouraged to further explore the variables that were found to be insignificant, namely competence, job satisfaction, and social support. If feasible, it would also be beneficial to introduce additional variables that may influence AR performance.

REFERENCES

Adiwijaya, Y. (2015). Pengaruh Kompetensi Account Representative Dan Independensi Account Representative Terhadap Strategi Pengamanan Penerimaan Pajak Kanwil Direktorat Jenderal Pajak Diy.

- Adiyasa, N. I. W., & Windayanti, W. (2019). Pengaruh motivasi, kepuasan kerja, dan kepemimpinan terhadap kinerja karyawan pada PT. XYZ. *Jurnal Manajemen Strategi Dan Aplikasi Bisnis*, 2(1), 23–30. <https://doi.org/10.36407/jmsab.v2i1.44>
- Afrina, Ratnawati, V., Nurmayanti, P., & Yunina, F. (2021). Pengaruh Kompetensi, Pemanfaatan Teknologi Informasi Dan Kompensasi Terhadap Kinerja Account Representative Dengan Komitmen Organisasi Sebagai Variabel Moderasi. *Jurnal Inovasi Penelitian*, 2(3), 833–842.
- Ainanur, & Tirtayasa, S. (2018). Pengaruh Budaya Organisasi, Kompetensi dan Motivasi Terhadap Kinerja Karyawan. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 1(1), 1–14. <https://doi.org/10.30596/maneggio.v1i1.2234>
- Ajzen, I. (2020). The theory of planned behavior: Frequently asked questions. *Human Behavior and Emerging Technologies*, 2(4), 314–324. <https://doi.org/10.1002/hbe2.195>
- Alrefaei, F. (2020). Job Satisfaction: Analysis of the Institute of Public Administration. *International Journal of Managerial Studies and Research*, 8(12), 80–83. <https://doi.org/10.20431/2349-0349.0812008>
- Aslonova, H. I. (2021). THE DEVELOPING OF PRESENTATION SKILLS OF FUTURE ENGLISH. 2(5), 189–191.
- Asmar, A., van Audenhove, L., & Mariën, I. (2020). Social support for digital inclusion: Towards a typology of social support patterns. *Social Inclusion*, 8(2), 138–150. <https://doi.org/10.17645/si.v8i2.2627>
- Batubara, S. (2019). Analysis Tax Amnesty Policy: Concept and Applications in Indonesia. *Proceedings Of The International Seminar*, Vol. 1, No, 157–163.
- Dhermawan, A. A. N. B., Sudibya, I. G. A., & Utama, I. W. M. (2012). Pengaruh Motivasi, Lingkungan Kerja, Kompetensi, Dan Kompensasi Terhadap Kepuasan Kerja Dan Kinerja Pegawai Di Lingkungan Kantor Dinas Pekerjaan Umum Provinsi Bali. *Jurnal Manajemen, Strategi Bisnis Dan Kewirausahaan*, 6(2), 173–184.
- Djufri, M. (2020). Penerapan Teknik Web Scapping untuk Penggalian Potensi Pajak (Studi Kasus pada Online Market Place Tokopedia, Shopee dan Bukalapak). *Jurnal BPPK*, 13, 65–75. <https://doi.org/10.48108/jurnalbppk.v13i2.636>
- Fitrahsyah, M. A. A. H. (2013). the Effect of Competence To Employee Performance At Pt. Silver Silk Tour and Travel Pekanbaru. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Ghaleb, B. D. S. (2024). Towards A Dynamic Model of Human Needs: A Critical Analysis of Maslow's Hierarchy. *International Journal of Multidisciplinary Approach Research and Science*, 2(03), 1028–1046. <https://doi.org/10.59653/ijmars.v2i03.674>
- Ghozali, I. (2015). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program Smart PLS 3.0 untuk Penelitian Empiris (Edisi 2)*. Badan Penerbit Universitas Diponegoro.
- Herawati, H., Setyadi, D., Michael, M., & Hidayati, T. (2023). The Effect of Workload, Supervisor, and Coworker Supports on Job Performance through Job Satisfaction. *International Journal of Finance, Economics and Business*, 2(1), 13–33. <https://doi.org/10.56225/ijfeb.v2i1.168>
- Hermayati, A., & Elmi, F. (2021). The Influence of Work Environment, Workload and Competence against Account Representative Performance at DGT in West Jakarta Regional Tax Office. <https://doi.org/10.4108/eai.28-9-2020.2307496>
- Hidayati, A. T., Hayat, A., & Yuliani, R. (2023). Pengaruh beban kerja, work life balance, kompetensi dan kepuasan kerja terhadap kinerja account representative dengan dukungan sosial sebagai variabel moderating. *Jurnal Ilmiah Akuntansi Dan Keuangan*, Vol 5, Num. <https://journal.ikopin.ac.id/index.php/fairvalue/article/view/3546>
- Howard, Z. L., Innes, R., Eidels, A., & Loft, S. (2021). Using Past and Present Indicators of Human Workload to Explain Variance in Human Performance. *Psychonomic Bulletin and Review*, 28(6), 1923–1932. <https://doi.org/10.3758/s13423-021-01961-6>
- Janib, J., Rasdi, R. M., Omar, Z., Alias, S. N., Zaremohzzabieh, Z., & Ahrari, S. (2021). The Relationship between Workload and Performance of Research University Academics in Malaysia: The

- Mediating Effects of Career Commitment and Job Satisfaction. *Asian Journal of University Education*, 17(2), 85–99. <https://doi.org/10.24191/AJUE.V17I2.13394>
- Johari, J., Tan, F. Y., & Zukarnain, Z. I. T. (2016). Autonomy, workload, worklife balance and job performance teachers. *International Journal for Researcher Development*, 7(1), 63–83.
- Jolly, P. M., Kong, D. T., & Kim, K. Y. (2021). Social support at work: An integrative review. In *Journal of Organizational Behavior* (Vol. 42, Issue 2). <https://doi.org/10.1002/job.2485>
- Junaidi, L. D. (2018). Pengaruh Efisiensi Operasional Dengan Kinerja Profitabilitas Pada Sektor Manufaktur Yang Go Public Di Bursa Efek Indonesia (Bei). *Jurnal Warta Edisi*, 53(9), 1689–1699.
- Juniantara, I. W., & Riana, I. G. (2015). Pengaruh Motivasi dan Kepuasan Kerja terhadap Kinerja Karyawan. *E-Journal Ekonomi Dan Bisnis Universitas Udayana*, 4(1), 611–628. <https://doi.org/10.21512/bbr.v2i1.1144>
- Kirana, C. (2020). Pengaruh Beban Kerja Terhadap Kinerja Karyawan Yang Dimediasi Oleh Motivasi Pada Pt. Jasa Raharja (Persero) Cabang Sumatera Utara. *Universitas Sumatera Utara*, 1–66.
- Koesomowidjojo, S. M. (2017). Panduan Praktis Menyusun Analisis Beban Kerja. Raih Asa Sukse.
- Kubova-Semaka, J. (2020). An Integral Approach to the Meaning of Competence. *Vilnius University Open Series*, 3, 120–135. <https://doi.org/10.15388/sre.2020.11>
- Lannai, D. (2024). Maximizing Tax Revenue: The Predictive Power of Competent Account Representatives and the Role of Taxpayer Compliance as the Moderator. *International Journal of Innovative Science and Research Technology (IJISRT)*, 9(4), 375–382. <https://doi.org/10.38124/ijisrt/ijisrt24apr884>
- Longo, L., Wickens, C. D., Hancock, P. A., & Hancock, G. M. (2022). Human Mental Workload: A Survey and a Novel Inclusive Definition. *Frontiers in Psychology*, 13(June), 1–26. <https://doi.org/10.3389/fpsyg.2022.883321>
- Manurung, N. (2020). Pengaruh Kompensasi, Disiplin Kerja Dan Beban Kerja Terhadap Kinerja Pegawai Pada Kantor Sekretariat Daerah Kabupaten Labuhan Batu Utara. Tesis Universitas Muhammadiyah Sumatera Utara, Mm, 26–29.
- Maryantika, D. D., & Wijaya, S. (2022). Determinants of tax revenue in Indonesia with economic growth as a mediation variable. *JPPI (Jurnal Penelitian Pendidikan Indonesia)*, 8(2), 450. <https://doi.org/10.29210/020221522>
- Moeller, C., & Chung-Yan, G. A. (2013). Effects of social support on professors' work stress. *International Journal of Educational Management*, 27(3), 188–202. <https://doi.org/10.1108/09513541311306431>
- Montuori, P., Sorrentino, M., Sarnacchiaro, P., Di Duca, F., Nardo, A., Ferrante, B., D'Angelo, D., Di Sarno, S., Pennino, F., Masucci, A., Triassi, M., & Nardone, A. (2022). Job Satisfaction: Knowledge, Attitudes, and Practices Analysis in a Well-Educated Population. *International Journal of Environmental Research and Public Health*, 19(21). <https://doi.org/10.3390/ijerph192114214>
- Morin, J. E., Olsson, C., & Atikcan, E. O. (2021). Research methods in the social sciences: An AZ of key concepts. Oxford University Press.
- Mustofa, A. Z. (2022). Hierarchy of Human Needs: A Humanistic Psychology Approach of Abraham Maslow. *Kawanua International Journal of Multicultural Studies*, 3(2), 30–35. <https://doi.org/10.30984/kijms.v3i2.282>
- Nasution, E. H., Musnadi, S., & Faisal. (2018). Faktor-Faktor Yang Mempengaruhi Kepuasan Kerja Akuntan. *Jurnal Magister Manajemen Fakultas Ekonomi Dan Bisnis Unsyiah*, 2. <https://doi.org/10.21460/jrak.2008.41.140>
- Noviyanti, N., & Husni, M. (2021). Analysis of Income Tax Revenue After Application of Single Tariff on Income Tax Payable and Its Contribution to Tax Revenue. *Bina Bangsa International Journal of Business and Management*, 1(2), 144–150. <https://doi.org/10.46306/bbijbm.v1i2.14>

- Omar, M. S., Rafie, N., & Ahmad Selo, S. (2020). Job Satisfaction Influence Job Performance Among Polytechnic Employees. *International Journal of Modern Trends in Social Sciences*, 3(14), 39–46. <https://doi.org/10.35631/ijmtss.314003>
- Pratama, R., Ratnawati, V., Magister, N., Fakultas Ekonomi, A., Bisnis, D., & Riau, U. (2020). Pengaruh Kepuasan Kerja, Komitmen Organisasi, Kompetensi dan Kecerdasan Emosional terhadap Kinerja Pemeriksa Pajak dengan Konflik Peran sebagai variabel moderasi (Rilian Pratama, Vince Ratnawati & Nasrizal). *Jurnal Pekbis Pendidikan Ekonomi & Bisnis*, 12(2), 130–141.
- Prihadini, D., Krishantoro, Nurbaity, S., & Rachmadi, H. (2021). The importance of job satisfaction to improve employee performance management. *Technium Social Sciences Journal*, 18(December), 367–377. <https://heinonline.org/HOL/P?h=hein.journals/techssj18&i=367%0Ahttps://heinonline.org/HOL/PrintRequest?handle=hein.journals/techssj18&collection=journals&div=32&id=367&print=section&sction=32>
- Putri, A. S., Pratiwi, M. A., & Haryani, D. S. (2021). Work-Life Balance dan Kepuasan Kerja pada Pekerja di For Profit Organization (Fpo) Kota Tanjungpinang. *Jurnal Inovasi Penelitian*, 2, 623–634.
- Ridha, M. (2020). Teori Motivasi Mcclelland dan Implikasinya dalam Pembelajaran PAI. *Palapa*, 8(1), 1–16. <https://doi.org/10.36088/palapa.v8i1.673>
- Robbins, S. P., & Judge, T. A. (2015). *Perilaku Organisasi (Organizational Behaviour)* (16th ed.). Salemba Empat.
- Sriyono, A. (2018). Pengaruh Stres, Beban Kerja, Konflik Peran, dan Kontrol Pekerjaan terhadap Kinerja dengan Dukungan Sosial sebagai Variabel Moderating. *Performance Bussiness and Management Journal*, 25(1), 51–61.
- Susilowati, S. (2021). Pengaruh Gaya Kepemimpinan Transformasional, Komitmen Organisasi, Dan Kepuasan Kerja Terhadap Kinerja Account Representative Kpp Pratama Magelang. *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen*, 8(1), 46–54. <https://doi.org/10.32477/jrm.v8i1.246>
- Tjibrata, F. R., Lumanaw, B., & Dotulang O.H, L. (2017). The Influence Of Workload And Workplace Of The Perfomance Of An Employee Of PT. Sabar Ganda Manado. *Jurnal EMBA*, 5 No.2(Juni), 1570–1580.
- Yandi, A., & Havidz, H. B. H. (2022). Employee Performance Model: Work Engagement Through Job Satisfaction and Organizational Commitment (a Study of Human Resource Management Literature Study). *Dinasti International Journal of Management Science*, 3(3), 547–565. <https://doi.org/10.31933/dijms.v3i3.1105>