

Reorganization of the Supervision Division as a Strategy for Enhancing Tax Revenue: A Case Study of the Jakarta Kelapa Gading Primary Tax Office

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Abstract: This research analyzes the implementation of organizational reorganization within the supervision function of the Directorate General of Taxes (DJP) to strengthen taxpayer oversight and enhance tax revenue performance. As a large institution, DJP continuously strives to be adaptive and responsive in addressing changes while carrying out its duties and functions. The reorganization in this study focuses on The Third Reform, which reflects the five pillars of tax reform as outlined in PMK Number 184/PMK.01/2020 and further emphasized in SE-05/PJ/2022. This study draws on a sample of employees and analyzed data from the Jakarta Kelapa Gading Tax Office and the North Jakarta Regional Office of the DJP. Data were collected through interviews with an Account Representative, a Section Head, and personnel from the Data and Tax Potential Supervision Division. The data were analyzed using a qualitative evaluation approach. The findings indicate that the reorganization of the supervision function implemented by the DJP has resulted in substantial changes and has positively affected both the quality of tax supervision and tax revenue at the Jakarta Kelapa Gading Tax Office.

Keywords: Reorganization, Supervision, Taxation, Revenue.

Abstrak: Penelitian ini menganalisis pelaksanaan reorganisasi organisasi pada fungsi pengawasan Direktorat Jenderal Pajak (DJP) dalam rangka memperkuat pengawasan terhadap wajib pajak dan meningkatkan kinerja penerimaan pajak. Sebagai institusi besar, DJP terus berupaya untuk beradaptasi dan merespons perubahan dalam menjalankan tugas dan fungsinya. Reorganisasi yang dikaji dalam penelitian ini berfokus pada Reformasi Ketiga, yang mencerminkan lima pilar reformasi perpajakan sebagaimana diatur dalam Peraturan Menteri Keuangan (PMK) Nomor 184/PMK.01/2020 dan dipertegas lebih lanjut dalam Surat Edaran Nomor SE-05/PJ/2022.

Penelitian ini menggunakan sampel pegawai dan menganalisis data dari Kantor Pelayanan Pajak (KPP) Pratama Jakarta Kelapa Gading dan Kantor Wilayah DJP Jakarta Utara. Data dikumpulkan melalui wawancara dengan seorang Account Representative, seorang kepala seksi, serta pegawai pada bidang Pengawasan Data dan Potensi Perpajakan. Data dianalisis menggunakan pendekatan evaluasi

kualitatif. Hasil penelitian menunjukkan bahwa reorganisasi fungsi pengawasan yang diterapkan oleh DJP telah menghasilkan perubahan yang substansial dan memberikan dampak positif terhadap kualitas pengawasan perpajakan maupun penerimaan pajak di KPP Pratama Jakarta Kelapa Gading.

Kata kunci: Reorganisasi; pengawasan; perpajakan; penerimaan pajak.

INTRODUCTION

The COVID-19 pandemic posed an unprecedented challenge to Indonesia's economy, particularly in the field of taxation. The sharp contraction in economic activity significantly reduced government revenue, with tax receipts experiencing one of the steepest declines in recent history. According to the Audited Central Government Financial Report, Indonesia's tax revenue amounted to IDR 1,285.14 trillion in 2020, representing a negative growth rate of 16.88% compared with IDR 1,546.14 trillion collected in 2019. This decline reflected the substantial impact of the pandemic on taxpayers' economic activities and the government's fiscal capacity.

The deterioration in national tax revenue was also reflected at the operational level across tax offices throughout Indonesia. One notable example was the Jakarta Kelapa Gading Primary Tax Office (Kantor Pelayanan Pajak Pratama Jakarta Kelapa Gading), located in North Jakarta. Between 2019 and 2020, the office experienced a 15.5% decline in tax revenue realization, with collections falling from approximately IDR 5 trillion in 2019 to IDR 4.2 trillion in 2020. This trend underscored the need for organizational strategies capable of strengthening tax administration performance and improving revenue collection amid rapidly changing economic conditions.

Purba and Aslami (2022) argue that organizations unable to effectively manage and adapt to change are likely to lose their relevance in increasingly dynamic environments. In response to these challenges, the Directorate General of Taxes (DGT) initiated a series of organizational reforms aimed at improving the effectiveness of Indonesia's tax administration. These reforms focused on enhancing organizational structure and business processes, particularly those related to taxpayer compliance monitoring. Improving taxpayer compliance is

essential because voluntary compliance directly influences the government's ability to increase tax revenue (Christian & Aribowo, 2021). Consequently, organizational transformation became an integral component of Indonesia's broader strategy to support the National Economic Recovery (Pemulihan Ekonomi Nasional/PEN), ensuring that tax administration remained adaptive, efficient, and responsive to evolving economic conditions.

Prior to the reform, the organizational structure and business processes of DGT's vertical offices were regulated under the Minister of Finance Regulation No. 210/PMK.01/2017. Under this framework, taxpayer supervision responsibilities were distributed across several divisions, including the Extension and Tax Education Division (Seksi Ekstensifikasi dan Penyuluhan) and the Supervision and Consultation Division (Seksi Pengawasan dan Konsultasi, commonly referred to as Waskon). The Extension and Tax Education Division was responsible for identifying new taxpayers, updating taxpayer databases, and mapping potential tax objects. Meanwhile, the Waskon Division, consisting of Waskon Sections II through IV, was responsible for broader compliance monitoring activities, including taxpayer performance analysis, taxpayer profiling, data reconciliation, and supervision of tax obligations.

A central actor within this organizational arrangement was the Account Representative (AR), who was responsible for both taxpayer consultation and compliance supervision. Before the organizational restructuring, AR simultaneously performed advisory functions and revenue-generating activities through the identification of tax potential. Furthermore, one of the Key Performance Indicators (KPI) for compliance supervision emphasized the quantity of Requests for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan commonly referred to as SP2DK) issued rather than the quality of the follow-up outcomes. In practice, ARs were required to conduct consultations with taxpayers before completing each SP2DK case and issuing the corresponding Report on the Results of Data and Information Requests (LHP2DK). This lengthy process often resulted in a

substantial number of outstanding SP2DK cases that remained unresolved, thereby limiting their contribution to tax revenue generation.

Recognizing these operational challenges, the DGT implemented a comprehensive organizational restructuring in 2021 following the enactment of the Minister of Finance Regulation No. 184/PMK.01/2020, which amended the provisions of Minister of Finance Regulation No. 210/PMK.01/2017 concerning the organizational structure and working procedures of the DGT's vertical offices. One of the most significant reforms introduced by this regulation concerned the restructuring of taxpayer supervision functions within Tax Service Offices (Kantor Pelayanan Pajak/KPP). The reform separated taxpayer supervision into two distinct areas of responsibility: territory-based supervision (extensification) and strategic supervision focusing on revenue potential (intensification). This functional specialization was intended to improve organizational efficiency, enhance the quality of taxpayer compliance monitoring, and ultimately strengthen tax revenue collection at both the national and local levels, including at the Jakarta Kelapa Gading Primary Tax Office.

Under the new organizational design, the separation of supervision responsibilities enabled Account Representatives to focus on more specialized tasks according to their respective functions. Territory-based supervision emphasizes comprehensive knowledge of taxpayers within a specific geographical area, allowing tax officers to improve taxpayer outreach, maintain updated taxpayer information, and identify new tax subjects and objects more effectively. Conversely, strategic supervision prioritizes compliance risk analysis and the identification of untapped tax potential among existing taxpayers. By reducing the overlap between administrative consultation and compliance enforcement, the reorganization was expected to improve operational efficiency while increasing the effectiveness of compliance monitoring and tax revenue generation.

Previous studies provide empirical support for the potential benefits of this organizational reform. Basalamah et al. (2016) found that separating the functions of Account Representatives contributed to improvements in the overall quality of

tax services. Similarly, Perdana (2018) reported that the division of AR responsibilities significantly enhanced organizational performance and strengthened state revenue collection through taxation during the 2013 - 2016 period. These findings suggest that functional specialization within tax administration can improve both administrative efficiency and revenue performance.

The importance of organizational reform has also been emphasized by the DGT in its broader tax administration modernization agenda. During the International Tax Conference 2024, Yon Aarsal, Special Advisor for Tax Compliance at the Directorate General of Taxes, explained that Indonesia's tax reform program is designed to increase taxpayer awareness and voluntary compliance, simplify administrative procedures, strengthen institutional knowledge, and improve human resource management. As part of the Third Wave of Tax Reform (Reformasi Perpajakan Jilid III), one of the key organizational initiatives is the implementation of a location-based compliance monitoring approach by Account Representatives. This approach centralizes taxpayer supervision according to geographical jurisdictions, enabling AR to establish closer relationships with taxpayers, improve compliance monitoring, and enhance the effectiveness of tax administration.

The significance of a territorial approach to taxpayer supervision is further supported by Hapsari and Hardiningsih (2020), who concluded that tax extensification based on territorial mastery contributes positively and significantly to the optimization of tax revenue. Their findings indicate that a deeper understanding of taxpayers within a defined geographical area facilitates more effective supervision, expands the tax base, and strengthens revenue performance. Collectively, these studies suggest that organizational restructuring and the specialization of taxpayer supervision functions constitute important institutional mechanisms for improving tax administration outcomes.

Despite the implementation of the 2021 organizational restructuring, empirical evidence regarding its effectiveness at the operational level remains relatively limited. Existing studies have primarily examined the separation of

Account Representative functions or evaluated tax administration reforms from a broader perspective, while few have investigated how the reorganization of the Supervision Division has been implemented within individual tax offices and whether it has contributed to tax revenue optimization. This gap is particularly relevant because the effectiveness of organizational reform may vary across tax offices depending on local administrative capacity, taxpayer characteristics, and implementation practices.

Against this background, this study investigates the implementation of the Supervision Division reorganization at the Jakarta Kelapa Gading Primary Tax Office and examines its role as a strategy for optimizing tax revenue. Specifically, the study seeks to analyze how the separation of supervision functions has been implemented in practice, identify the organizational changes that have occurred following the reform, and evaluate their implications for improving taxpayer compliance and tax revenue performance. The findings are expected to contribute to the growing literature on tax administration reform and provide practical insights for policymakers seeking to strengthen organizational effectiveness within Indonesia's tax administration system.

LITERATURE REVIEW

Tax Administration Reform

The Indonesian government initiated a comprehensive tax reform program to strengthen fiscal independence and increase tax revenue after the country could no longer rely on the oil and gas sector as the primary source of state revenue within the State Budget (Anggaran Pendapatan dan Belanja Negara/APBN). One of the most significant milestones in Indonesia's tax reform occurred in 1983 with the transformation of the tax assessment system from an official assessment system, in which tax liabilities were determined by the tax authority, to a self-assessment system, which places greater responsibility on taxpayers to calculate, report, and pay their own taxes.

Tax reform has since become a strategic policy priority, as it represents the government's long-term effort to improve tax revenue collection and increase

Indonesia's tax ratio. According to the Directorate General of Taxes (DGT, 2019), the foundations of Indonesia's modern tax system were established during the early years of the New Order under the leadership of Minister of Finance Ali Wardhana and economist Widjojo Nitisastro. These reforms laid the groundwork for a more efficient, equitable, and sustainable tax administration capable of supporting the country's fiscal development.

The successful implementation of tax reform is expected to strengthen government revenue, thereby enabling greater investment in public services, infrastructure, and social welfare programs. In this context, the Minister of Finance Decree No. 360/KMK.03/2017 marked the commencement of the Third Wave of Tax Reform (Reformasi Perpajakan Jilid III). This reform agenda is built upon five fundamental pillars: information technology and data management, organizational restructuring, business process improvement, human resource development, and regulatory reform. Collectively, these pillars are intended to modernize Indonesia's tax administration, improve taxpayer compliance, enhance institutional effectiveness, and strengthen the government's capacity to optimize tax revenue.

Organizational Restructuring

Organizational restructuring, hereafter referred to as organizational reorganization, is the process through which an organization modifies its structure, operational processes, and governance mechanisms to improve organizational performance and achieve its strategic objectives. According to Suryono (2011), organizational restructuring can be understood as the redesign of an organization's structure and underlying values to ensure alignment with its current objectives, environmental conditions, and emerging opportunities. In an increasingly dynamic organizational environment, restructuring serves as an important strategic instrument for enhancing institutional adaptability, operational efficiency, and long-term organizational effectiveness.

Organizational structure is generally composed of three fundamental dimensions: formalization, centralization, and complexity (Robbins, 1999). Complexity refers to the degree of job specialization, professional differentiation,

and employee competency development through education and training, all of which contribute to organizational effectiveness. Centralization reflects the extent to which decision-making authority is concentrated at higher levels of the organizational hierarchy, thereby influencing coordination and managerial control. Formalization, meanwhile, denotes the degree to which organizational roles, procedures, and work processes are standardized through formal rules and regulations. Together, these dimensions determine how organizations coordinate activities, allocate authority, and manage organizational performance.

Empirical evidence suggests that these structural dimensions significantly influence employee performance and organizational effectiveness. Wahyudi, Sjahruddin, and Gani (2017) demonstrated that formalization, centralization, and complexity each exert a significant positive effect on employee performance effectiveness. Their findings indicate that an organizational structure characterized by clearly defined procedures, appropriate delegation of authority, and well-developed functional specialization can improve coordination, enhance employee productivity, and support the achievement of organizational goals. Consequently, organizational restructuring is not merely an administrative adjustment but also a strategic mechanism for strengthening institutional capacity and improving overall organizational performance.

Taxpayer Compliance Monitoring (TCM)

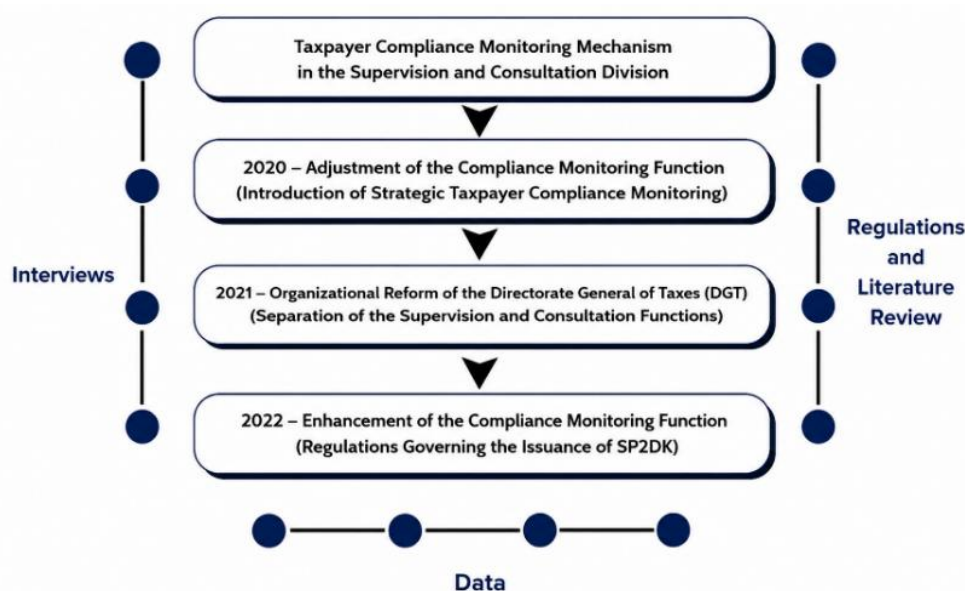
The Directorate General of Taxes (DGT) defines taxpayer compliance monitoring in Circular Letter No. SE-05/PJ/2022 as supervisory and guidance activities intended to ensure that taxpayers fulfill their tax obligations in accordance with prevailing tax laws and regulations. These activities cover tax obligations that are forthcoming, outstanding, and already fulfilled, with the ultimate objective of promoting sustainable taxpayer compliance.

According to Sulistyari, Yuesti, and Bhegawati (2022), Account Representatives (ARs) play a key role in monitoring taxpayer compliance by supervising tax obligations while providing guidance and reminders to encourage voluntary compliance. Accordingly, taxpayer compliance monitoring extends

beyond detecting non-compliance; it also emphasizes corrective and preventive measures to improve taxpayers' compliance behavior.

Within the organizational structure of the DGT, this function is performed by the Supervision Division, formerly known as the Supervision and Consultation Division (Waskon). As part of Indonesia's tax administration reform, the structure and responsibilities of this division underwent several changes between 2019 and 2022 to strengthen compliance monitoring and improve tax revenue performance. The evolution of these supervisory functions is presented in Figure 1.

Figure 1. Triangulation Framework for the Analysis of TCM



Source: Processed by Authors (2024)

Changes in Taxpayer Compliance Monitoring

The Directorate General of Taxes (DGT) has continuously refined its taxpayer compliance monitoring business processes following the implementation of organizational reorganization, organizational developments, and the results of monitoring and evaluation. These improvements have focused on strengthening compliance monitoring activities, harmonizing them with other DGT business processes—including intelligence, law enforcement, and tax audits—and incorporating advances in information technology. The evolution of taxpayer compliance monitoring is summarized in Figure 2.



Figure 2. Milestones in Taxpayer Compliance Monitoring

Source: Processed by Authors (2024)

Through Circular Letter No. SE-05/PJ/2022, the Directorate General of Taxes (DGT) introduced a refined taxpayer compliance monitoring framework that encourages Account Representatives (AR) to adopt a territory-based approach in understanding taxpayers' business activities and local economic conditions. This approach aims to strengthen taxpayer compliance monitoring, facilitate more comprehensive identification of tax potential, and support risk-based supervision through the implementation of the Supervision Priority List (Daftar Prioritas Pengawasan or DPP). The DPP contains a list of priority taxpayers selected for material compliance monitoring with the primary objective of optimizing tax revenue.

In addition to implementing the DPP, SE-05/PJ/2022 established the Tax Office Compliance Committee, which is responsible for planning, monitoring, and evaluating taxpayer compliance optimization at the tax office level. The committee is chaired by the Head of the Tax Office and consists of at least Echelon IV officials appointed by the Head of the Office.

Material Tax Compliance Monitoring

Material Tax Compliance Monitoring (Pengawasan Kepatuhan Material/PKM) consists of three principal activities: formal compliance reviews,

material compliance reviews, and field visits. Material compliance reviews involve analyzing and validating taxpayer information through the issuance of a Request for Explanation of Data and/or Information (SP2DK) to taxpayers included in the DPP. The final output of this process is the Report on the Results of Data and Information Requests (LHP2DK), which serves as the basis for determining appropriate follow-up actions in accordance with SE-05/PJ/2022.

PKM is conducted using a risk-based compliance monitoring approach. Taxpayers included in the DPP are selected based on national compliance monitoring policies, regional priorities established by Regional Tax Offices, and supervisory frameworks developed at the individual Tax Office level. The DPP is reviewed by the Tax Office Compliance Committee before being evaluated by the Regional Tax Office and subsequently validated by the DGT Headquarters.

Account Representative

The Account Representative (AR) position was established under Minister of Finance Decree No. 98/KMK.01/2006 to strengthen tax intensification through taxpayer consultation, tax guidance, compliance monitoring, and taxpayer data analysis for revenue optimization. Since its introduction as part of Indonesia's tax administration modernization program in 2002, the AR has served as a key component of the country's modern tax administration system.

Despite its strategic role, the responsibilities of ARs remained largely unchanged after 2006, while the evolving business environment required greater organizational adaptability. Following an internal evaluation, the DGT identified several challenges, including an uneven distribution of workloads and competencies among ARs, as well as overlapping responsibilities between compliance monitoring and taxpayer consultation (Basalamah et al., 2016).

This dual role created a potential conflict of interest. On one hand, ARs are expected to act as taxpayer advisors by providing consultation and tax education. On the other hand, they are responsible for monitoring taxpayer compliance, identifying tax gaps, and uncovering revenue potential. Performing these advisory and enforcement functions simultaneously may reduce supervisory effectiveness

and increase the risk of undesirable practices, including tax avoidance and the misuse of authority (Perdana, 2018).

Adjustment of the Roles and Responsibilities of Account Representatives

The Directorate General of Taxes (DGT) has undertaken efforts to optimize its service function as a tax administrator by providing faster and more accessible services to taxpayers. To improve the quality of these services, the Ministry of Finance adjusted the roles and responsibilities of Account Representatives (ARs) by separating their duties. Under this arrangement, ARs are responsible solely for tax potential identification and taxpayer compliance monitoring, while Tax Counselors assigned to the Service Division are responsible for taxpayer services and consultation, in accordance with Minister of Finance Regulation No. 58/PMK.03/2021.

The adjustment of the roles and responsibilities of ARs was implemented following the organizational restructuring of the Ministry of Finance and further clarified in Minister of Finance Regulation No. 45/PMK.01/2021, Article 2. The regulation specifies that the functions of ARs are intended to promote taxpayer compliance through integrated tax data management. This approach includes tax intensification and extensification analyses conducted through the mapping of tax subjects and tax objects, the management of tax potential based on taxation information, taxpayer compliance monitoring, and the follow-up of taxation data. These activities are supported by administrative functions related to the formulation and implementation of tax regulations to ensure the effectiveness of tax policies.

Basalamah et al. (2016) found that the separation of AR functions generally improved the quality of services provided to taxpayers. Similarly, Perdana (2018) concluded that the division of AR responsibilities was effective in enhancing organizational performance, addressing human resource constraints by assigning ARs according to their respective competencies, and reducing opportunities for misconduct and conflicts of interest involving both tax officers and taxpayers.

Performance

Nursam (2017) defines performance as the commitment of an individual or a group to carry out a particular task while continuously striving for improvement in accordance with their assigned responsibilities to achieve optimal results. According to Minister of Finance Decree No. 467/KMK.01/2014, which governs performance management within the Ministry of Finance, performance is defined as the achievement of an organization's duties and functions over a specified period. Based on these definitions, the performance of an Account Representative (AR) can be understood as the outcomes achieved through the execution of the duties and responsibilities assigned to an AR within a given period in accordance with applicable regulations.

Balanced Scorecard of the Ministry of Finance

The Ministry of Finance employs the Balanced Scorecard (BSC) as its strategic management tool to translate its vision, mission, strategic objectives, and organizational strategies into measurable organizational performance. These strategic elements are articulated in the Ministry's Strategic Plan through a Strategy Map, as illustrated in Figure 3.



Figure 3. Strategy Alignment Pyramid

Source: Ministry of Finance (2014)

All organizational components are aligned under the same vision and mission to ensure that every unit within the Ministry of Finance shares a common strategic direction. This concept serves as the foundation for strategic planning,

decision-making, and the coordination of diverse organizational activities, while simultaneously encouraging innovation. Organizational objectives are formulated as qualitative milestones toward achieving the vision and mission and are subsequently translated into measurable targets to be achieved within specified timeframes.

Strategic Objectives (SOs) represent the organization's primary priorities and long-term direction over a defined planning period. Their achievement depends on the organization's ability to identify and manage risks that may hinder the realization of these objectives. In this context, Key Performance Indicators (KPIs) function as conceptual instruments for operationalizing strategic objectives and as evaluation tools for measuring the extent to which organizational duties and functions, including those performed by Account Representatives (ARs), have been successfully achieved.

Previous Studies

A study conducted by Anies Said M. Basalamah, Jefry Harysandy, Adi Budiarto, and Taufikurrahman (2016) entitled "*The Separation of Account Representative (AR) Functions for Better Taxpayer Services and Tax Revenue Collection*" examined the implementation of the separation of AR responsibilities at the Serpong Primary Tax Office. The findings indicated that the separation of AR functions led to an overall improvement in the quality of taxpayer services.

Another study by Kurniawan Wira Perdana (2018), entitled "*A Study of the Separation of the Supervisory and Consultative Functions of Account Representatives in Achieving Tax Revenue Targets*" investigated the effectiveness of separating the supervisory and consultation functions of ARs at the Batu Primary Tax Office. The study found that the restructuring improved organizational performance and contributed to more effective tax revenue collection during the 2013–2016 period.

Ika Hapsari and Pancawati Hardiningsih (2020), in their study entitled "*Optimizing Tax Revenue in the Era of Tax Reform: Territory-Based Tax Extensification with Tax Base as a Moderating Variable*" examined the

effectiveness of territory-based tax extensification in optimizing tax revenue at the Central Java I Regional Office of the Directorate General of Taxes. Their findings demonstrated that territory-based extensification had a significant positive effect, both simultaneously and partially, on increasing tax revenue during the tax reform era.

A study by Darwis, Mohamad Thahir Haning, Nur Indrayati Nur Indar (2020) entitled "*Organizational Restructuring and Service Quality at the Makassar Investment and One-Stop Integrated Service Agency*" examined the relationship between organizational restructuring and service quality using a quantitative descriptive approach. The study concluded that organizational restructuring had a positive impact on improving the quality of public services provided by the agency.

RESEARCH METHOD

Literature Review Method

Snyder (2019) explains that literature review research is based on the process of collecting, analyzing, and synthesizing findings from previous studies in order to establish a research framework that serves as the foundation for hypothesis development and the formulation of new research. The literature review conducted in this study aims to evaluate the current state of knowledge on the research topic by collecting and examining information from existing literature and previous studies as the theoretical basis of the research. The literature sources used include laws and regulations, Minister of Finance Regulations and Decrees, Circular Letters of the Directorate General of Taxes, academic journals, books, scientific articles, scholarly papers, and other relevant sources that are consistent with the focus of this study.

Field Research Method

Interviews were employed as the primary field research method and were conducted through face-to-face, semi-structured interviews, allowing the

informants greater flexibility in responding to questions and expressing their perspectives (Iryana & Kawasati, 2019).

The interviews were conducted using a one-to-one interview approach through direct visits to each informant. The list is presented in Table 1.

Table 1. List of Informants

No	Position	Description
1.	Officer, Tax Data and Potential Monitoring Division	Informant 1
2.	Territorial Account Representative, Jakarta Kelapa Gading Primary Tax Office	Informant 2
3.	Strategic Account Representative, Jakarta Kelapa Gading Primary Tax Office	Informant 3
4.	Head of the Supervision Division, Jakarta Kelapa Gading Primary Tax Office	Informant 4

Source: Processed by Authors (2024)

The interviews were conducted between September and October 2024, with the schedule adjusted to the availability of each informant. The purpose of the interviews was to obtain and understand the perspectives of each informant regarding the organizational reorganization and the refinement of business processes within the Supervision Division, as well as the measures undertaken to minimize the weaknesses encountered during the implementation of the reorganization.

RESULTS AND DISCUSSION

Changes in the Taxpayer Compliance Monitoring Function Before and After the Organizational Reorganization

Perdana (2018) argued that combining the supervision and consultation functions created a dual role for Account Representatives (ARs), which gave rise to a potential conflict of interest in the performance of their duties. This issue was subsequently addressed through the organizational restructuring of the Directorate General of Taxes (DGT), particularly within the Supervision Division, which officially commenced on 24 May 2021. The reorganization fundamentally transformed the organizational structure by replacing the Supervision and

Consultation Division (Waskon) with the Supervision Division and eliminating the Extension and Tax Education Division in all Primary Tax Offices (KPPs) throughout Indonesia. This restructuring marked a significant shift in the organization of taxpayer compliance monitoring by redefining the roles and responsibilities of tax officers and separating supervisory functions from taxpayer consultation and education.

The restructuring of the Supervision Division was accompanied by several other changes related to taxpayer compliance monitoring. Based on an interview with Informant 3, who had served as an Account Representative since May 2012 and was assigned to the Jakarta Kelapa Gading Primary Tax Office from 21 October 2019 to January 2024, the informant experienced the organizational structure both before and after the reorganization. According to Informant 3, the most significant changes resulting from the reorganization can be categorized into two major aspects:

1. Separation of the Supervision Function

The first major change introduced by the organizational restructuring concerned the taxpayer supervision function performed by Account Representatives. Prior to the reorganization, taxpayer supervision was conducted using a territory-based approach, whereby taxpayers were assigned to ARs according to their geographical areas of responsibility. At the Jakarta Kelapa Gading Primary Tax Office, taxpayer assignments were organized at the neighborhood association (Rukun Warga/RW) level. For example, before the reorganization, Informant 3 was responsible for taxpayers located in RW 001, RW 003, and RW 009 of West Kelapa Gading Subdistrict. Consequently, all taxpayers registered within those areas were under the responsibility of the assigned AR, including matters relating to taxpayer compliance monitoring, tax obligations, and consultation services.

Following the reorganization, the taxpayer supervision function was divided into two distinct functions performed by separate groups within the Supervision Division. The first function is carried out by the Strategic Supervision Section, which is responsible for supervising strategic taxpayers—taxpayers that make the

largest contribution to tax revenue, generally accounting for more than 80 percent of the revenue generated by a tax office. This arrangement is consistent with the provisions governing taxpayer compliance monitoring. According to Circular Letter No. SE-05/PJ/2022, strategic taxpayers are central Taxpayer Identification Number (TIN) holders that satisfy specified criteria, including making substantial contributions to tax revenue or meeting other supervisory criteria determined by the authorized Director with the approval of the Head of the Regional Tax Office. These taxpayers are supervised exclusively by Account Representatives assigned to Supervision Division I, whose responsibilities focus on taxpayers with significant revenue potential and large-scale business activities.

The second function is performed by the Territorial Supervision Sections, which supervise taxpayers that have not yet registered for a Taxpayer Identification Number (TIN), as well as taxpayers such as Customs Brokerage Companies (PPJK), Joint Operations, Government Institutions, Branch Offices without Headquarters, non-strategic taxpayers, and other taxpayers outside the strategic taxpayer category. Account Representatives assigned to these territorial supervision sections perform functions similar to those previously undertaken by the former Waskon Division.

Taxpayer assignments within the Territorial Supervision Sections (Supervision Divisions II to VI) continue to follow a territory-based approach; however, the allocation of working areas differs substantially from the previous arrangement. Before the reorganization, each AR's working area was determined strictly according to geographical boundaries. At the Jakarta Kelapa Gading Primary Tax Office, the allocation of supervision areas was organized as follows:

- a. Supervision and Consultation Division II supervised taxpayers in East Kelapa Gading Subdistrict, with each AR responsible for one or more neighborhood associations (RW);
- b. Supervision and Consultation Division III supervised Pegangsaan Dua Subdistrict, with taxpayer assignments distributed by RW; and
- c. Supervision and Consultation Division IV supervised West Kelapa Gading Subdistrict, also with assignments based on RW.

Following the reorganization, taxpayer assignments were no longer restricted by rigid geographical boundaries. Although the supervision system remains territory-based, taxpayers are now distributed more evenly among Account Representatives. Consequently, a single neighborhood association (RW) may now be supervised by multiple ARs, with taxpayer assignments allocated according to predetermined workload distributions. For example, taxpayers located in RW 001 of Pegangsaan Dua Subdistrict may be supervised simultaneously by AR X and AR Y, each being responsible for different groups of taxpayers.

Before the reorganization, the strict geographical assignment system often resulted in unequal workloads among Account Representatives because the economic characteristics of each area varied considerably. Some ARs were responsible primarily for residential neighborhoods or salaried employees, while others supervised commercial districts dominated by entrepreneurs and large business entities. This imbalance led to substantial differences in both the complexity of supervision and the potential for tax revenue generation.

To address this issue, the post-reorganization assignment system considers not only geographical location but also the characteristics of taxpayers' business activities. By balancing the composition of taxpayers assigned to each AR, the Directorate General of Taxes seeks to distribute workloads more equitably while improving the effectiveness of taxpayer compliance monitoring.

This redistribution of working areas is consistent with the policy direction established in Circular Letter No. SE-05/PJ/2022, which assigns the Head of each Primary Tax Office responsibility for ensuring effective supervision through comprehensive knowledge of the office's jurisdiction. The Circular Letter further emphasizes that taxpayer supervision should not be limited to Material Tax Compliance Monitoring based on the Supervision Priority List (DPP) and formal compliance reviews of registered taxpayers. It should also include tax extensification activities targeting individuals and entities that have not yet registered as taxpayers. Although the Extension and Tax Education Division was abolished as part of the organizational restructuring, its extensification function

remains embedded within the Territorial Supervision Sections. Consequently, in addition to conducting territory-based compliance monitoring, Account Representatives are also responsible for implementing extensification activities through comprehensive territorial mapping and familiarization with their assigned areas.

2. Material Tax Compliance Monitoring

Material Tax Compliance Monitoring (Pengawasan Kepatuhan Material/PKM) constitutes one of the principal components of the taxpayer compliance monitoring process. PKM has received particular attention following the issuance of the Audit Board of Indonesia (BPK) audit reports on taxpayer compliance monitoring for fiscal years 2021 and 2022 (Wildan, 2023). According to the explanations provided by the Account Representatives (ARs), the reports revealed that, under the previous monitoring system, Requests for Explanation of Data and/or Information (SP2DK) could be issued repeatedly to the same taxpayer for the same tax year because the prevailing regulations and information system allowed SP2DKs to be issued separately for each type of tax or tax period. This practice enabled ARs to increase the number of SP2DKs issued in order to achieve the performance targets stipulated in the organization's strategic objectives. Consequently, taxpayer compliance monitoring became less effective due to the duplication of SP2DKs based on the same underlying data. This redundancy represented one of the major shortcomings of the taxpayer supervision mechanism prior to the implementation of the organizational reorganization.

Table 2. SP2DKs Issued at the Jakarta Kelapa Gading Primary Tax Office

No	Year	Number of Taxpayers	SP2DK Issued	SP2DK-to-Taxpayer Ratio (%)
1	2021	404	961	237.8
2	2022	180	237	131.7

Source: North Jakarta Regional Office of the Directorate General of Taxes (2024)

Based on the data presented in Table 2, a comparison between the number of taxpayers subject to Material Tax Compliance Monitoring and the number of SP2DKs issued demonstrates a substantial difference before and after the

organizational reorganization. In 2021, prior to the reorganization, 961 SP2DKs were issued to 404 taxpayers, representing 237.8 percent of the number of taxpayers monitored. In other words, the number of SP2DKs issued was more than twice the number of taxpayers under material compliance monitoring. By contrast, in 2022, following the implementation of the reorganization, 237 SP2DKs were issued to 180 taxpayers, resulting in a ratio of 131.7 percent. These figures indicate a considerable reduction in both the number of monitored taxpayers and the number of SP2DKs issued after the reorganization.

The findings reported by the Audit Board are consistent with the statements provided by Informants 2 and 3, who serve as Territorial and Strategic Account Representatives, respectively. Both informants explained that, prior to the reorganization, ARs were permitted to issue multiple SP2DKs to the same taxpayer for the same tax year and/or based on identical tax data. Informant 2 stated that whenever an AR identified a taxpayer with potential additional tax revenue, an SP2DK could be issued immediately without a structured prioritization process. Informant 3 further explained that, before the reorganization, ARs were required to follow up all information recorded in the Web-Based Taxpayer Profile Application (AppProWeb). As a result, a large number of SP2DKs were issued, many of which duplicated previous requests involving the same taxpayer or the same underlying tax information.

This redundancy occurred because no preliminary screening or prioritization mechanism existed to determine which taxpayers or tax data should receive follow-up actions. Furthermore, no regulatory framework governed the preparation of a Supervision Priority List (Daftar Prioritas Pengawasan/DPP) or established a standardized and effective procedure for issuing SP2DKs. Consequently, taxpayer compliance monitoring tended to emphasize the quantity of issued SP2DKs rather than their quality and effectiveness.

The issuance of Circular Letter No. SE-05/PJ/2022 represented an evaluation and refinement of the previous taxpayer compliance monitoring mechanism. Under the new framework, the performance of Account Representatives is no longer measured by the number of SP2DKs issued; instead,

greater emphasis is placed on the quality and comprehensiveness of the information contained in each SP2DK. For example, whereas under the previous system an AR might issue 40–50 SP2DKs, commonly referred to as a long list, the revised approach encourages the issuance of only 10–15 SP2DKs, provided that they generate more meaningful compliance outcomes and greater tax revenue potential.

Prior to the reorganization, SP2DKs were generally issued on a case-by-case or data-by-data basis. For instance, if a discrepancy was identified in relation to Article 21 Income Tax, the SP2DK would address only that specific issue. Following the implementation of the organizational reorganization and the enactment of SE-05/PJ/2022, this practice is no longer permitted. Instead, each SP2DK must adopt a comprehensive approach, encompassing all identified compliance issues associated with the taxpayer—from initial findings through final assessment—and covering all applicable types of taxes (all taxes). This integrated approach is intended to improve the effectiveness of taxpayer compliance monitoring while reducing redundant administrative procedures and enhancing the overall quality of supervisory activities.

The Impact of the Implementation of the Supervision Division Reorganization on Tax Revenue Realization

Kartono (2024), Head of Supervision Division III at the Jakarta Kelapa Gading Primary Tax Office, explained that taxpayer compliance monitoring generally begins with supervising individuals or entities that have not yet obtained a Taxpayer Identification Number (TIN). If these individuals or entities meet the legal requirements to register for a TIN, the Account Representative (AR) monitors the registration process until the taxpayer is officially registered. This stage falls within the scope of tax extensification. Once the taxpayer has been registered, the supervision process shifts to the tax intensification stage, during which the AR identifies tax revenue potential and conducts comprehensive compliance monitoring to ensure that the taxpayer fulfills their tax obligations in accordance with the applicable tax regulations. As the taxpayer's business

activities and tax payments continue to grow, responsibility for supervision is transferred to Supervision Division I, where monitoring is carried out intensively by Strategic Account Representatives.

The reorganization of taxpayer assignments within the Supervision Division, which replaced the previous geographical polygon-based allocation with a classification based on strategic taxpayers in Supervision Division I and territorial taxpayers in Supervision Divisions II to VI, has enabled Account Representatives to focus more effectively on taxpayers with substantial revenue potential while simultaneously strengthening tax extensification efforts for territorial taxpayers. This restructuring has improved the effectiveness of taxpayer compliance monitoring by allowing supervisory activities to be tailored according to taxpayer characteristics and revenue potential. These improvements are reflected in the realization of Material Tax Compliance Monitoring (PKM) presented in Table 3.

Table 3. Material Tax Compliance Monitoring (PKM) Realization, 2023

Year	Strategic Taxpayers	Territorial Taxpayers	Total
2023	IDR 93,316,967,036	IDR 53,519,695,711	IDR 146,836,662,747

Source: Jakarta Kelapa Gading Primary Tax Office (2024)

The realization of Material Tax Compliance Monitoring (PKM) in 2023 for Supervision Division I, which is responsible for strategic taxpayers, amounted to IDR 93,316,967,036, representing 63.55% of the total PKM realization. Meanwhile, the PKM realization for Supervision Divisions II to VI, which supervise non-strategic (territorial) taxpayers, reached IDR 53,519,695,711, or 36.45% of the total PKM realization. These figures indicate that the specialized supervision conducted by Supervision Division I contributed more than half of the revenue generated through Material Tax Compliance Monitoring. This achievement reflects the effectiveness of compliance monitoring activities carried out by Strategic Account Representatives on taxpayers with significant revenue potential.

In accordance with Circular Letter No. SE-05/PJ/2022, every Request for Explanation of Data and/or Information (SP2DK) issued by an Account Representative (AR) must adopt a comprehensive approach by addressing all identified taxpayer issues and covering all applicable tax types (all taxes). This requirement is supported by the implementation of the Supervision Priority List (Daftar Prioritas Pengawasan—DPP), which establishes a systematic process for selecting taxpayers to be monitored through SP2DK. The improvement in the quality of compliance monitoring through more comprehensive SP2DKs is reflected in the realization of the Completion Rate of Requests for Explanation of Data and/or Information (P4DK) achieved by Supervision Division I for strategic taxpayers and Supervision Divisions II to VI for territorial taxpayers, as presented in Table 4.

Table 4. P4DK Performance for Strategic and Territorial Taxpayers

No	Year	Strategic Target	Strategic Realization	Territorial Target	Territorial Realization
1	2022	100.00%	131.28%	100.00%	123.15%
2	2023	100.00%	146.99%	100.00%	143.36%

Source: Jakarta Kelapa Gading Primary Tax Office (2024)

The realization of compliance monitoring through SP2DK at the Jakarta Kelapa Gading Primary Tax Office increased from 2022 to 2023 following the implementation of the organizational reorganization. The realization for strategic taxpayers increased by 15.71%, while the realization for territorial taxpayers increased by 20.21%. These findings are consistent with the statement provided by Informant 1, an officer of the Data Processing Unit within the Data and Tax Potential Monitoring Division (DP3) of the North Jakarta Regional Office of the Directorate General of Taxes. According to the informant, the introduction of the Supervision Priority List (DPP) shifted the focus of SP2DK issuance from quantity to the quality of compliance monitoring. Because the DPP applies a more selective mechanism for identifying taxpayers subject to SP2DK, the number of taxpayers

selected for supervision is considerably lower than under the previous mechanism established before the issuance of Circular Letter No. SE-05/PJ/2022.

As a consequence of the smaller number of taxpayers selected for supervision, the initial tax potential, final tax potential, and realized tax revenue are naturally lower in absolute terms. However, the key improvement lies in the higher success rate achieved by Account Representatives in realizing the identified tax revenue potential. This improvement is presented in Table 5.

Table 5. Success Rate Jakarta Kelapa Gading Primary Tax Office

Year	Tax Payer	SP2DK	LHP2DK	Initial Tax Potential from SP2DK (IDR)	Realized Tax Revenue from LHP2DK (IDR)	%SR
2021	6,640	6,640	6,607	2,215,480,442,425	66,136,728,655	2.99%
2022	303	303	302	238,810,847,512	10,465,920,162	4.38%
2023	975	975	966	286,641,665,428	54,978,528,195	19.18%

Source: North Jakarta Regional Office of the Directorate General of Taxes (2024)

In 2021, a total of 6,640 taxpayers were selected for compliance monitoring through SP2DK; however, the resulting success rate was only 2.99%. Following the implementation of the Supervision Priority List (DPP) in 2022, the number of taxpayers monitored through SP2DK decreased sharply to 303, while the success rate improved. Despite the substantial reduction in the number of monitored taxpayers, the DPP-based selection mechanism enhanced the effectiveness of compliance monitoring, as reflected in the increase in the success rate from 2.99% in 2021 to 4.38% in 2022, representing an improvement of 1.39 percentage points. The success rate continued to increase in 2023, reaching 19.18% based on the realization of LHP2DK.

Ease and Challenges of Taxpayer Compliance Monitoring Faced by Account Representatives

Yon Aarsal, Tax Compliance Advisor at the Ministry of Finance, explained during the International Tax Conference 2024 that Indonesia's tax reform is expected to enhance taxpayer awareness and compliance, simplify procedures and knowledge management, and improve human resource management. In his

presentation, he highlighted the "location-based compliance monitoring approach by Account Representatives" as one of the milestones of the Third Phase of Tax Reform. This initiative represents an organizational and human resource reform that centralizes taxpayer compliance monitoring based on geographical areas, with the ultimate objective of enabling Account Representatives (ARs) to conduct taxpayer supervision more effectively and improve voluntary tax compliance.

The Head of the Supervision Division at the Jakarta Kelapa Gading Primary Tax Office stated that, following the organizational reorganization, the responsibilities of Account Representatives are now focused exclusively on taxpayer compliance monitoring, while taxpayer consultation and education functions have been transferred to Tax Functional Counselors. This separation of responsibilities has made the role of ARs more focused by eliminating the dual functions that previously overlapped between taxpayer consultation and compliance monitoring. Consequently, the potential for conflicts of interest and abuse of authority arising from the simultaneous performance of consultation and supervisory functions has been substantially reduced. These organizational changes are reflected in the Strategic Objectives and Key Performance Indicators (KPIs) assigned to ARs, comparing the period before the reorganization in 2019 with the implementation period in 2022, as presented in Table 6.

Table 6. Comparison of Strategic Objectives and KPIs Before and After the Reorganization

Strategic Objective	2019 (Before Reorganization)	2022 (After Reorganization)
High Current-Year Tax Compliance	Percentage of tax payments made by Corporate Taxpayers and Non-Employee Individual Taxpayers .	Percentage of Annual Corporate Income Tax Returns and Annual Non-Employee Individual Income Tax Returns filed. For Territorial ARs , the indicator covers Corporate Taxpayers and Other Non-Employee Individual Taxpayers (territory-based); for Strategic ARs , it covers Other Non-Employee Individual Taxpayers.

Strategic Objective	2019 (Before Reorganization)	2022 (After Reorganization)
Effective Taxpayer Compliance Monitoring	KPIs for SP2DK (Material Tax Compliance Monitoring/PKM) and Tax Collection Letters (STP) under Formal Tax Compliance Monitoring (PKF) were combined into a single strategic objective.	The strategic objective was divided into "Effective Periodic Payment Monitoring" and "Effective Material Tax Compliance Monitoring."
Tax Revenue	A single strategic objective, "Optimal State Tax Revenue," applied to all Account Representatives.	The strategic objective was refined and integrated into "Effective Periodic Payment Monitoring" and "Effective Material Tax Compliance Monitoring."

Source: Processed by Authors (2024)

The comparison demonstrates that, prior to the organizational reorganization, the Strategic Objectives and KPIs of Account Representatives were formulated in a relatively broad manner. Following the reorganization, the duties of ARs in taxpayer compliance monitoring became more specialized, and their KPIs became more focused by distinguishing between material compliance monitoring and formal compliance monitoring, as well as separating the supervision of strategic taxpayers from territorial taxpayers. As a result, Account Representatives now have clearer and more detailed performance indicators and evaluation criteria.

Further refinement following the reorganization was introduced through Circular Letter No. SE-05/PJ/2022, which regulates the preparation of Requests for Explanation of Data and/or Information (SP2DK). The Circular Letter serves as the foundation for improving the quality of SP2DKs issued by Account Representatives by requiring the preparation of a Supervision Priority List (Daftar Prioritas Pengawasan/DPP) before an SP2DK can be issued. The DPP is discussed and evaluated through the Tax Compliance Committee established at every Primary Tax Office, making the committee one of the key supporting mechanisms for implementing more effective and higher-quality taxpayer compliance monitoring.

Informant 4 explained that the current process of Material Tax Compliance Monitoring (PKM) through SP2DK begins with the preparation of the DPP. At the initial stage, Account Representatives must carefully analyze and identify taxpayers with the greatest compliance risks and tax revenue potential to determine which taxpayers should receive comprehensive supervision capable of generating effective and targeted revenue realization. The proposed DPP is first reviewed by the Tax Compliance Committee at the Primary Tax Office level, followed by evaluation at the Regional Office, before being forwarded to the Directorate General of Taxes Headquarters for further review and implementation. This multi-level review process supports Account Representatives by ensuring that taxpayers selected for supervision have undergone a comprehensive selection and evaluation process before supervisory actions are undertaken.

A Strategic Account Representative at the Jakarta Kelapa Gading Primary Tax Office explained that although the data selected for follow-up have undergone an initial screening process, Account Representatives are now expected to produce more comprehensive and substantive SP2DKs capable of generating actual tax revenue. Consequently, ARs are required to continuously improve their competencies, particularly in analyzing financial statements, understanding taxpayers' business processes, and processing taxation data to achieve the expected outcomes through comprehensive SP2DKs.

Similarly, a Territorial Account Representative explained that although ARs prepare and propose the taxpayers to be included in the DPP, the composition of the DPP may change during the review process at different organizational levels. For example, taxpayers excluded by the AR during the initial preparation may later be reinstated in the final DPP after evaluation by the Regional Office or Headquarters. This occurs because the Tax Compliance Committee and higher-level offices assess taxpayer priorities from a broader organizational perspective, often referred to as a "helicopter view." Consequently, Account Representatives may ultimately be assigned taxpayers who were not included in their original proposals. This situation presents an additional challenge, as ARs must maintain

sufficient competencies to effectively supervise any taxpayer assigned through the finalized DPP.

Informant 3 further explained that although the organizational reorganization has facilitated taxpayer compliance monitoring in many respects, several operational challenges remain. One of the most significant challenges is limited access to taxpayer data. As a Strategic Account Representative serving at the Jakarta Kelapa Gading Primary Tax Office during the 2021–2023 period, the informant stated that ARs do not have comprehensive access to taxpayer information. Specifically, an Account Representative cannot access taxpayer data managed by another AR, regardless of whether the other AR belongs to a different Supervision Division or the same division. For example, if AR X supervises taxpayer Andi, while AR Y supervises taxpayer Budi, AR X cannot access Budi's taxpayer information, and vice versa.

Effective taxpayer compliance monitoring is closely associated with the matching principle in accounting, commonly referred to as matching costs against revenues. According to Soejono (2012), this principle requires expenses to be matched with revenues generated during the same accounting period to determine accurate financial performance. Applying this principle in taxpayer compliance monitoring requires Account Representatives to possess comprehensive information not only about the taxpayer being supervised but also about the taxpayer's counterparties and related transactions. Therefore, producing high-quality SP2DKs based on accurate financial statement analysis and taxation data requires broad and integrated access to taxpayer information, including data concerning transaction counterparties. Consequently, limited access to taxpayer information remains one of the principal challenges faced by Account Representatives in carrying out taxpayer compliance monitoring and identifying tax revenue potential.

Measures Undertaken to Address These Challenges

Informant 3 emphasized that the primary approach to addressing challenges related to data accessibility and data connectivity is to adopt a proactive attitude.

According to Stephen Covey, proactive individuals do not blame circumstances for the challenges they encounter; rather, they recognize their own responsibility and consciously choose actions based on values rather than external conditions. In this context, Account Representatives play a crucial role in responding to rapid organizational changes. ARs with a high level of proactivity actively contribute to improving their work environment and organizational performance (Agustina & Harijanto, 2022).

The informant further explained that being proactive primarily means having the initiative to obtain the data necessary for taxpayer supervision. Without adequate taxpayer information, Account Representatives cannot realize the revenue targets assigned through the Supervision Priority List. Therefore, ARs must continuously improve their understanding of the data required for compliance monitoring and take the initiative to obtain such information by coordinating with other divisions, other Primary Tax Offices, the Data and Tax Potential Monitoring Division (DP3) of the Regional Office, and the Directorate of Tax Information. Formal requests for data may be submitted through official internal memoranda addressed to the relevant organizational units.

These efforts are supported by Government Regulation in Lieu of Law (Perppu) No. 1 of 2017 concerning the Exchange of Information (EOI). This regulation authorizes the Directorate General of Taxes to access financial information for taxation purposes, both for the implementation of domestic tax regulations and for fulfilling international tax treaty obligations, including information obtained from financial institutions and other entities that comply with international standards for the exchange of financial information.

Another important measure to address these challenges is the continuous enhancement of Account Representative (AR) competencies. ARs are expected to strengthen their analytical skills through training provided by the Financial Education and Training Center (Pusdiklat), the Directorate General of Taxes, and the Ministry of Finance Learning Center (KLC) to effectively translate taxpayer data into comprehensive SP2DKs and optimize tax revenue realization.

In addition, the Head of the Supervision Division explained that weekly divisional meetings are conducted to monitor performance targets, review Key Performance Indicators (KPIs), and discuss solutions to operational challenges. At the organizational level, the management team also holds monthly coordination meetings to evaluate tax revenue performance and the achievement of the office's KPIs.

CONCLUSION

The organizational reorganization of the Directorate General of Taxes (DGT) has brought significant improvements to taxpayer compliance monitoring, primarily through the separation of supervisory functions into two distinct categories: strategic taxpayer supervision and territorial taxpayer supervision. This restructuring has resulted in a more balanced allocation of supervisory responsibilities by considering the characteristics of taxpayers' business activities, thereby reducing disparities in workload among Account Representatives (ARs) and enhancing the effectiveness of taxpayer compliance monitoring.

Another major improvement introduced by the reorganization is the refinement of the Material Tax Compliance Monitoring (PKM) mechanism, whereby the focus of supervision shifted from the quantity of Requests for Explanation of Data and/or Information (SP2DK) issued to the quality of their substantive content. The implementation of this approach emphasizes more accurate taxpayer selection and more comprehensive compliance monitoring. As a result, although fewer SP2DKs are issued, supervisory activities have become more effective and better targeted toward addressing taxpayers' material compliance issues comprehensively.

The reorganization of the Supervision Division at the Jakarta Kelapa Gading Primary Tax Office has had a positive impact on the quality of taxpayer compliance monitoring. Supervisory activities have become more focused, as reflected in the improvement of Material Tax Compliance Monitoring (PKM) realization and the increase in the success rate of converting identified tax potential into actual tax revenue. Furthermore, the implementation of Circular Letter No.

SE-05/PJ/2022 and the Supervision Priority List (DPP) has made taxpayer supervision more systematic and selective, ensuring that the SP2DKs issued are of higher quality and more effectively support tax revenue optimization.

To maximize the effectiveness of the reorganized supervisory system, Account Representatives (ARs) at the Jakarta Kelapa Gading Primary Tax Office are encouraged to adopt a proactive approach in obtaining taxpayer information, collaborate with relevant stakeholders, and utilize official channels to access the data required for effective compliance monitoring. In addition, continuous competency development through education and professional training remains essential to enable ARs to effectively analyze taxpayer data and optimize tax revenue realization.

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