



Organized by



Accounting Department
Faculty of Economics
Trisakti University

In collaboration with:



Supporting Universities:



University of
South Australia

2014 International Conference on Governance

PROCEEDING

“
Do
Governance
Implementations
Support
Sustainable
Development?
”

Hotel Sari Pan Pacific, Jakarta, Indonesia,
13th-15th February, 2014

PROCEEDING

2014 International Conference on Governance

Hotel Sari Pan Pacific, Jakarta, Indonesia
13th-15th February, 2014



FACULTY OF ECONOMICS
TRISAKTI UNIVERSITY
JAKARTA

All Rights Reserved. No part of this publications may be produced, translated, stored in retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior permission of Trisakti University, Jakarta

Title of book : Proceeding 2014 International Conference on Governance

Editor : Scientific Committee

Published by : Faculty of Economics, Trisakti University, Jakarta

Printed : February, 2014

ISBN : 978-979-3634-24-1

Foreword by Conference Chair
Faculty of Economics, Trisakti University
Jakarta, Indonesia

Dear Conference Delegates,

As Chairman and on behalf of the organizing and scientific committees, I am delighted to welcome delegates from Australia, Algeria, Netherlands, Japan, China, UK, Malaysia, Taiwan, New Zealand and of course, from different cities in Indonesia. Welcome to the second international conference on Governance, with shaping the topic of **'Do Governance Implementations Support Sustainable development?'**.

This existing forum is entirely dedicated to recent developments in sustainability and governance issues globally. The international journals of accounting have noted that these two topics are greatly developed during the last 3 years, especially in developing countries. Issues around sustainable supply chain, social environmental accounting and reporting, as well as good corporate and university governance have been ready to be discussed in this forum.

The Jakarta Province Government is supporting this conference. It is greatly appreciated to think that the Government is concern during this hard situation that refer to many agendas for them to be done soon, for example in managing environmental and infrastructure in Jakarta due to flood recently.

The publication speeds for several journals that support this conference, including Emerald and EBCSO Publishings. Thus, I would like to encourage all the authors to select which journal is the most appropriate for them to publish. Of course, publication in international journals needs serious efforts and thus, there are processes that should be followed. There is no such thing of instant of international publications because this is a learning process that we have to learn together.

Please allow me to share my notes about receiving of total 85 papers from Malaysia, Netherlands, Australia, New Zealand, Algeria, UK, Japan, and of course, from Indonesia, with various topics and knowledge background. From these total papers, we are gladly to accept 60 papers to be presented during the conference.

First, the academic English writing that really needs to be improved in major cases. We received lots of comments from the reviewers who did not really understand the meaning of paper, due to lacking of English expression. Second, we need to pay attention to the topics selected in writing interesting paper to be published. Most of the papers are reflecting very general discussion without come to something 'new'. Thus, the papers are not really contributing to the research area. Third, being 'on time' in submitting papers in international conference or other publications are very important to be self-trained disciplinary. I understand that we are abundant with many works, but again, researchers' behavior should be put forward.

I am delighted to say that this is in no small part due to the hard work of the editorial board and reviewers, in not only refereeing the papers submitted but raising the standard of the quality of papers that we receive. I ask that we do not stop here but carry on with

this work and further improve the papers published, and hence I encourage all of you to participate in coaching session that will closely discuss about international publications. As such, to all of the scientific committees, I give my personal thanks and congratulations, while also at the same time, we are grateful to the authors for their enthusiasm and following the evaluation process.

This conference committee has put together a truly unique program that addresses the opportunities for scholars in really understand the ambiance of international conference, especially in meeting the standard of international publications. A series of plenary presentations will be presented by internationally renowned experts and will be accompanied by breakout sessions of oral presentations, as well as a special coaching session. Thus, we expect that all these activities will bring lots of benefits, not only for the participants, but also for us as organizers.

This conference is the foremost platform for sharing and discussing our own research with key opinion experts across the countries. Bringing the same ideas to provide insights of knowledge, as well as enlarging networks are the opportunities that we can experience through this event. Thus, enjoy every single moment being around with all participants.

Finally, I would like to thank all sponsors, committee members and also all of you who have allocated your time to be here, in Jakarta. I also apologize for any inconvenient that you may have during this event.

I hope this conference will prove to be an inspiring and truly transformative experience for you.

Conference Chair

Deni Darmawati, CA, M.Si

CONTENTS

Foreword by the Rector.....	v
Foreword by the Dean.....	vii
Foreword by Conference Chair.....	ix

CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE DEVELOPMENT

Demographic Factors, Corporate Social Responsibility, Employee Engagement And Corporate Reputation In Hotel Industry	3
Corporate Social Responsibility and Value Added Intellectual Capital	17
Accounting Information System and Intellectual Capital Support Sustainable Development of Management	29
The Existence of Corporate Social Responsibility as a Moderating Variable The Effect of Firm Size and Prior Year Going Concern Audit Opinion on The Probability of Receiving Going Concern Audit Opinion	41
The Influence of Capability on Performance Organizational with Feedback Control and Feed-forward as Variable Antecedents	59
Probe Effect Level of Education, Knowledge Management, Motivation and Capabilities on Managerial Performance at the Logistic Industry in Banten Province, Indonesia...	75

CORPORATE GOVERNANCE AND FIRM PERFORMANCE

Corporate Governance-Driven toward Value Creation Efficiency and Sustainable Performance (An Empirical Study in Indonesian Banking Industry).....	89
Corporate Governance of Intellectual Capital to Maximising Shareholder Value	109
Corporate Governance and Bank Efficiency: The Case of Indonesia	119
Effect of Corporate Governance on Performance Mediated Working Capital Company, Empirical Study on Company the LQ-45 index Indonesia Stock Exchange Listing Period 2007-2011.....	135
Analysis on Corporate Governance Influences Toward Banking Efficiency with Bank Category as Moderator Variable	163

SOCIAL AND ENVIRONMENT ACCOUNTING AND REPORTING-2

Factors Influencing Students' Ecological Behavior Intention in Surabaya	181
Environment Management System (EMS) Implementation In A Malaysian Local Government: Isomorphism Perspective.....	195
The Relationship Between Capital Structure and Size Of The Firms In Indonesia	215
The Factors Affecting Profit Distribution: An Empirical Study On Islamic Banking.....	233
Corporate Governance Code and Development in Indonesia - An Updatte.....	243
Using Manipulative and Deceptive Devices in the Malaysian Capital Markets: A Legal Analysis	259
Looking at the Motivations of an Australian Retail Industry in Engaging Extended Social and Environmental Performance Reporting: "A Study on Supply Side Perspective"	313
Internet Reporting Quality As Variable That Moderate The Corporate Social Responsibility Disclosure On Corporate Governance Practice In Indonesia.....	339

CORPORATE GOVERNANCE AND FINANCIAL REPORTING-1

Corporate Governance: A Study of Factors Influencing Managers' Decision Making for Voluntary Disclosure for Transparency in Corporate Reporting	387
Simultaneous Relationship Analysis between Financial Reporting Quality and Corporate Governance	405
The Effect of Corporate Governance Mechanism on Earnings Management Practice (Case Study On Indonesia Manufacturing Industry)	421
The Effects of IFRS Convergence and Corporate Governance on Earnings Quality: Evidence from an Emerging Market	453

ISSUES IN PUBLIC SECTOR GOVERNANCE

Satisfaction on Municipal Services: A voice of MPSPK's Residents.....	455
Customer Satisfaction On Local Affairs Among Community Leaders And Resident Associations In Sungai Petani Local Authority.....	463
How Can Governance of Marine Protected Areas (Mpas) Support Sustainable Development of Fisheries in South Mediterranean	473
Influence of Training and Clarity of Goal in the Use of Regional Financial Information System on Individual Performance.....	487
Bridging Civil Society in Electronic Government Participation	499

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND SUSTAINABILITY REPORTING-2

Sustainability Disclosure on Malaysian Hotel Websites	513
Integration of Balanced Scorecard, ISO 26000, United Nation Global Compact And Global Reporting Initiatives: Building an Integrated Measurement Standard for Measuring Sustainability Performance	529
Content Analysis Method: A Proposed Guideline For Quantitative And Qualitative Disclosures	545
Corporate Social Disclosures in Annual Reports: A Preliminary Study in Southeast Asia.....	561
The Quality of Stakeholder Engagement Disclosures in Sustainability Reports: A Preliminary Study from Indonesia.....	579

SMALL-MEDIUM ENTERPRISES AND PUBLIC SECTOR REPORTING AND GOVERNANCE

Analysis Effect of Members, Scale Cooperative and Total Liabilities Request for External Audit and Implications on Financial Performance of Cooperation in East Java Indonesia.....	603
Understanding Financial Reporting Standards of Cooperative And Msmes: Phenomenological Approachin Wedoro Indonesia	611
The Evaluation of Internal Control And Good Governance on Effectiveness Level on Islamic Pawning Services Case Study Pegadaian Syariah Kramat Raya	629
Unqualified Opinion Within Governance Framework: Compliance Statement of Budget Realization (LRA) with Government Accounting Standard Statement (PSAP) No.2 (A Study At Local Government of West Nusa Tenggara)	643
Analysis of Gap Between Small Medium Enterprise Tax Collection Model And Small Medium Enterprise Taxpayer Condition (Survey of Small Medium Enterprise Taxpayer In Bandung, West Java, Indonesia).....	657

CORPORATE SOCIAL RESPONSIBILITY, CORPORATE GOVERNANCE AND FIRM PERFORMANCE

Corporate Sustainability : The Important Role of Good Corporate Governance & Corporate Social Responsibility for Firm Financial Performance	675
The Effect of Sustainability Reporting And Corporate Governance Mechanism on Company Performance: Evidence in Indonesia	695
Analysis Influence of Corporate Social Responsibility Disclosure and Corporate Governance of The Company Performance As Well As The Implications for the Value Companies of Publicly Traded In Indonesia	709
The Association between Corporate Social Responsibility and Corporate Financial Performance	725
Performance And Its Implication On Company Value (Study On Listed Manufacture At Indonesia Stock Exchange/Idx) For 2004 -2009)	745

CORPORATE GOVERNANCE AND FINANCIAL REPORTING-2

The Effect of Corporate Governance Mechanism and Audit Quality on Information Asymmetry (Study on Property and Real Estate Industry Listed in the Indonesian Stock Exchange In 2009-2011)	767
Behavior, Management Decision And Financial Statement Fraud	787
The Impact of Audit Rotation Regulation on Audit Quality	801
The Effect of Expensing Incentive Compensations on the Role of Compensation Gaps in Earnings Management Activities.....	821
When Accountability of Humanitarian Fund Management is Questioned in the Disclosure of Realization that Distributed	835

ISSUES IN PUBLIC SECTOR AND UNIVERSITY GOVERNANCE

Introducing the Urban Metabolism Approach for a Sustainable City: A Case of Jakarta, Indonesia	859
Governance for Public-Private Partnerships: Are the Issues in Developed and Developing Countries Different?	871
The Study of Economic Potencies and Management Direction of Coastal Areas at Outermost Inhabited Small Island in Bengkulu Province	891
A Quest for University Governance: An Institutional Approach within Indonesian Legal Framework	905
Factors that Influence the Performance of Accountant Educators.....	923

TAX ISSUES

Modernization of the Tax Administration System of Indonesia: Contribution of Account Representatives to Tax Compliance Improvement Agenda.....	939
Analysis of Permanent Establishment Tax Policy As an Aspect of International Taxation Under The Law of Income Tax	955
The Influence of the Tax Audit and Simplification of the Tax Return to Tax Planning and Tax Compliance of Tax Payer in Jakarta	975

MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM OF INDONESIA: CONTRIBUTION OF ACCOUNT REPRESENTATIVES TO TAX COMPLIANCE IMPROVEMENT AGENDA

Ita Salsalina Lingga

Faculty of Economics,
Maranatha Christian University in Bandung, Indonesia
Email: italingga@yahoo.com

Abstract

In order to enhance voluntary tax compliance, the Directorate General of Taxes (DGT) of Indonesia, has been implementing tax reform which is well known as the modernization of tax administration system since 2001. This reform constitutes good governance elements and initiatives to create a more effective and efficient administration by making procedures more transparent, ensuring the systems more accountable, and improving officer integrity. The tax reform aims to have more public trust in the DGT, more productive tax officer, and better tax compliance. The reform strategy is performed by providing excellent service and also intensive supervision to the taxpayers. One of the introduced programs is the establishment of Account Representatives who have the responsibility, among others, to provide tax consulting assistance to the taxpayer, to inform the updated tax laws, as well as to oversee the tax compliance. The purpose of this research is to examine the effect of account representative' service on tax compliance. Data was collected by questionnaires which were distributed to taxpayers at Majalaya Tax Office, located at Bandung city in Indonesia and analyzed with a simple regression method. The result of this research reveals that account representative' service positively and significantly affects tax compliance.

Keywords: Account Representative' Service, Tax Compliance.

Introduction

It has been recognized that the role of tax revenues as the main source of state revenues (APBN) in supporting the development in Indonesia have prompted the Directorate General of Taxes (DGT) as an agency designated by the government to collect tax revenue. Indonesia relies heavily on the tax sector for its revenue. Tax revenue have made a signifi-

cant contribution in generating more than 73.04% of the total state revenue and grants (APBN) or approximately US\$ 61.99 billion of the total US\$ 84.88 billion in 2009; 72.67% of the total state revenue and grants or approximately US\$ 72.33 billion of the total US\$ 99.53 billion in 2010; 77.19% of the total state revenue and grants or approximately US\$ 87.39 billion of the total US\$ 121.06 billion in 2011; 77.26% of the total state revenue and grants or approximately US\$ 98.05 billion of the total US\$ 133.83 billion in 2012; 77.99% of the total state revenue and grants or approximately US\$ 119,30 billion of the total US\$ 152.97 billion in 2013 (at exchange rate US\$ 1 = IDR 10,000). Obviously, tax revenue play a significant role in the economic development of Indonesia.

Tax reforms have been conducted in Indonesia since 1980s. The first modern tax reform was started in 1983. At the initial stage of the 1980s' tax reform, the main concern of the Government of Indonesia was the inefficiency of tax system. Indonesia's tax system and its administration suffered from serious weaknesses such as poor legal and governance frameworks, shortcomings in organizational and staffing arrangements, ineffective taxpayer services and enforcement programs, and outdated information systems combined to severely reduce the DGT's effectiveness and efficiency in collecting taxes. These weaknesses resulted in large amounts of foregone tax revenue due to noncompliance by taxpayers and also raised the cost of doing business in Indonesia. These factors became the main driver in shaping the tax administration reforms, in order to collect the full amount of taxes due under the tax laws in a cost effective manner and according to a high standard of integrity (Brondolo et. al., 2008).

The Government of Indonesia has been reforming tax administration since 2001. The tax administration reform phase 1 (2001-2008) has infused good governance elements to increase taxpayer compliance, to enlarge public trust in tax administration, and to improve the productivity of tax officer. According to Rizal (2012), the tax reform was successful in generating tax revenue but not so successful in increasing taxpayer compliance. In pursuing these goals, the DGT introduced three main initiatives to start the reform process during 2001-2002 (short-term strategy), as follows:

1. A revenue generation initiative included several enforcement of the tax laws;
2. The establishment of a special tax office to administer the largest taxpayers; and
3. The introduction of an electronic system for processing tax payments to replace the existing system.

Started in 2003, the DGT continued to establish the medium-term strategy included ten major initiatives as follows:

1. Simplicity, means the tax system and its administration should be easy to comply with.
2. Predictability, means tax laws and regulations should be clear, accessible, and consistently applied.
3. Effectiveness, means taxpayer services and enforcement programs should be tailored to the specific characteristics of large, medium, and small taxpayers.
4. Integrity, means the DGT should adopt a policy of "zero-tolerance" for corruption.
5. Performance, means there should be incentives for high performance and accountability for results.
6. Transparency, means actions taken by the tax administration should be subject to scrutiny and results widely publicized.
7. Efficiency, means paper-based processes should be eliminated through extensive investment in modern technologies.
8. Quality, means problems should be identified and resolved before they become dis-

putes.

9. Fairness, means dispute resolution mechanisms should be fast, low-cost, and impartial.
10. Professionalism. Tax officers should be competent and highly motivated.

The modernization of tax administration reform is expected to increase the tax yield by raising additional amounts of enforced and voluntary tax collections. In the short-term, enforced collections may provide a substantial source of additional tax revenue while in the medium-term, increasing voluntary collections is expected to sustain and expand the tax yield. Hence, the DGT of Indonesia has been implementing modernization of tax administration so that the potential tax revenue can be collected optimally by upholding the principles of social justice and provides excellent service to taxpayers. This modernization includes reforms in tax policy, administrative, and monitoring. Tax policy reform consists of amendments to the tax law, while administrative reform relating to the organization, information technology and human resources, and monitoring reform relating to the supervision of employees in tune with the ethical code of good governance and equal treatment in order to run properly. The modernization of tax administration aims to: 1) the high level of taxpayers' compliance; 2) the high level of taxpayers' confidence in tax administration and; 3) the high level of efficiency in administration (DGT, 2003; Rizal, 2012).

The level of noncompliance in Indonesia is considered very high (Nasucha, 2004; Rizal, 2012). This high level of non compliance is a very serious problem. Tax noncompliance and corruption are the main problem that causes ineffectiveness and inefficiency of tax collection. One of the modernization programs guiding principles for improving compliance is to make the tax system easy for taxpayers to comply with. Tax compliance is a complex subject with a broad implication. There are two main approaches (the economic and the behavioral) used to encourage taxpayers to comply with the taxation system. The economic approach, usually confined to penalties, which is necessary to enforce compliance of those taxpayers who would otherwise refuse to discharge their obligations as citizens, while the behavioral approach emphasis on encouraging voluntary compliance as well as deterring willful noncompliance (James and Alley, 2002). Bergman (1998) stated that tax compliance is what the state assumes is legally owed by taxpayers, but the state and taxpayers do not necessarily share the same interpretation. As noted by Andreoni et al. (1998), the problem of tax compliance is as old as taxes themselves. Characterizing and explaining the observed patterns of noncompliance, and ultimately finding ways to reduce it, are of obvious importance to nations around the world. Previous research indicates that there is an impact of tax attitude to voluntary tax compliance, as noted by Nicoleta (2011) that the attitudes are important for both power and trust dimension. On the other hand, favorable attitudes will contribute to trust in authorities and consequently will enhance voluntary tax compliance. The taxpayers' attitude on compliance may be influenced by many factors, which eventually influence taxpayer' behavior. Those factors are differing from one country to another and also from one individual to another (Kirchler, 2007). According to Hite (1989), noncompliant taxpayers have better attitudes toward the tax administration and toward honest tax reporting when they receive information about free taxpayer services by the government rather than information about taxpayer penalties. Alebede, et. al., (2011) noted that the poor quality of service delivery from the public sector organizations (including tax office) to citizens, in Nigeria, has prompted the Federal Government to establish Service Compact office (SERVCOM) in 2004, with an objective of improving the quality of service delivery in public sector. The research find-

ings indicated that the perception of Nigerian taxpayers about quality of tax service may also play a role in their compliance behavior as the quality of service delivery in Nigeria's public organizations including tax offices is poor and fall below internationally accepted standard.

In order to improve the quality of tax service, the DGT has launched special services and supervision for the fulfillment of tax obligations from the 100 largest taxpayers in any tax offices and implemented some strategic policies in the tax collection, such as the concept of "Knowing Your Tax Payers". This concept is the forerunner to the emergence of the Account Representative' function in any tax office which has implemented modern administrative system, as stated in the Decree of the Minister of Finance No. 98/KMK.01/2006, that tax offices which have been implementing modern organization, should have Account Representative (AR) who will be responsible for intensifying tax revenue through the provision of service such as guidance, consultation, analysis and monitoring of the taxpayers. In new modern tax offices, taxpayer's compliance is monitored and evaluated by AR, who is designated to serve taxpayers with the help of the advanced information technology. The company profile of each taxpayer is utilized to gain more knowledge of taxpayer's business. In detail, the functions of AR are to develop and maintain taxpayers profile and data, to supply data to other units, to give ruling and counseling service, to monitor tax return, to monitor taxpayers' compliance and analyze the service, to monitor tax revenue collection, and to process tax refund claim. With the care and supervision of AR, which is good and right, taxpayers are expected to have a good understanding and comply with the tax laws and regulations. In other words, by giving facility to the taxpayers through Account Representative' service, it is expected that tax compliance will increase. Tax compliance is very important because it will help the DGT to achieve the tax revenue target each year. Therefore it is necessary to measure the quality of Account Representative' service and its effect on tax compliance.

The importance of Account Representative' service as one of the factors that affects tax compliance is supported by the result of previous studies as noted by Surrey (1974) that the attitude of the revenue officers in providing a quality taxpayers service is very critical and as such, frontline officers in revenue organizations need to avoid being arrogant, rude, impatient, unreceptive and appearing bored. According to Jenkins and Khadha (2000), the tax administration needs to launch and sustain a comprehensive taxpayer services program covering all the major taxes in order to raise tax awareness and enhance the level of voluntary tax compliance, while Nasucha (2003) concluded that: 1) the overall tax administration reforms affect organizational accountability of Directorate General of Taxes; 2) tax administration reform has a major impact on tax compliance; 3) organizational accountability as part of the tax administration reform has given a considerable influence on tax compliance; and 4) tax administration reform as well as organizational accountability has a very large impact on tax compliance. The tax administration reform as noted by Annah (2005), was pursued by providing the taxpayers and their agents with clear precise and timely tax information, simplifying the tax forms and tax laws, translating the laws into local understood dialects by the taxpayers, ensuring courtesy and considerate treatment is extended unconditionally to all taxpayers, responding expeditiously to every taxpayer's enquiry, compliant or request, explaining the grounds for derivation of every tax assessment, providing proper technical advice to the taxpayer requests about tax implications, assisting new taxpayers to register, educating the taxpayers and the general community about tax obligations and rights. A well implemented taxpayer services will

result in an informed taxpayer who is able to register voluntarily, fill his returns in time and honor his tax obligations (tax compliance). The research findings indicated that the predicted determinants of taxpayer service quality that positively and significantly affected the performance of income tax revenue collections are tangibility, responsiveness and reliability. An improvement in tangibility, responsiveness and reliability determinants of taxpayer service quality would positively and significantly raise the performance of income tax revenue collections in the Kampala tax area.

All this studies are also supported by the survey results of AC Nielsen International Research Institute on taxpayer' satisfaction toward services performed by the Large Tax Office (2005). The results revealed that the level of taxpayer' satisfaction is determined by four factors: 1) professional integrity; 2) the level of convenience and efficiency; 3) services; and 4) the availability of information sources. From this point of view we can conclude that the quality of Account Representative' service play a significant role in enhancing tax revenue. The purpose of this research is to examine the implementation of modernization of tax reform particularly the Account Representative' Service, case study in Majalaya Tax Office located at Bandung City of West Java Province in Indonesia and its effect on tax compliance.

Literature Review

The concept of modernization of tax administration system includes excellent service and intensive supervision by implementing good governance that aims to improve compliance and public trust in the tax administration, as well as to increase the highest level of productive employee. To achieve these goals, account representatives are appointed by the DGT to be responsible for the service and supervision of some taxpayers that will be assigned to. AR serves as a communicator as well as the representative image of the tax office. In other words, AR designation is the main characteristic of modern tax administration system as an implementation of tax reform. Good service can be defined by giving a little more than the expectations of consumers. Delivering quality service is considered as an essential strategy for the success and survival of the service industry (Dawkins and Riecheld, 1990; Parasuraman, et al., 1985; Reicheld and Sasser, 1990; Zeithmal and Berry, 1990).

In general, the modernization focuses on (a) organization; (b) business process; and (c) human resources management. In terms of organization improvement, the DGT has been conducting a program on improving the organizational structure that covers reorganization. It began with the shifting from type of tax-based organization structure tax-based organization which resulted in inefficiency, through duplication of functions (Rizal,2012) into functional based organization structure which is characterized by grouping the staff based on essential administrative functions such as processing tax returns and payments, audit, and arrears collection. In this initiative, the tax service offices, tax audit offices and land and building tax offices were liquidated and the service is handled by Large Taxpayer Office (LTO), Medium Taxpayer Office (MTO) and Small Taxpayer Office (STO) which is dependent upon the contribution and the size of the taxpayers. Many of the 40 countries surveyed in the IMF's study reported that the setting up of a large taxpayer unit helped them address major operational weaknesses in tax administration and to visibly improve core tax administration functions (Baer, Katherine et al. 2002). The transformation of business process is a key pillar of the strategy in modernizing the operations of

the DGT. This will make the tax system easier for the taxpayers to comply with and for the tax officers to administer. This initiative is also popularly called e-government reform. The e-government system may lead to greater transparency, accountability, and reduce administrative corruption. As a result of this initiative, tax offices are brought closer to the public, so that the public can see clearly the daily operations of the DGT. The initiatives to develop human resources seek to increase the capacity of individuals to carry out their duties and, ultimately, will result in higher productivity, tax compliance and higher public trust in the DGT. Reform in human resource is critical to achieving sustainable performance improvements. To strengthen the capacity of officers inherently requires fundamental changes in their behavior. This includes officers' sense of vision, mission, and goal, desire to work effectively and efficiently, and commitment to integrity and best taxpayer service.

The issue of service quality was formerly thought to be a relevant concept only to the private sector but with the new administrative philosophy known as the New Public Management (NPM) being evolved for the public sector organizations, the customer service and quality were then becoming a critical strategic issues that need more attention (Donnelly, Dalrymple, Wisniewski&Curry, 1995; Wiskniewski, 1996; Brysland& Curry, 2001; Proctor, 2007). There is no doubt that in the 1990s, quality and customer service became the critical strategic issue for both public and private sector organizations as well as in business and service industries (Donnelly, Dalrymple, Wisniewski&Curry, 1995; Zahari et al., 2008). The issue of service quality is also an important subject to tax offices since they provide numerous services to taxpayers, although it is recognized that public sector organizations face more difficulties than those in the private sector in their efforts to improve customer service (Alebede, et. al., 2011; (Donnelly, Dalrymple, Wisniewski&Curry, 1995). Thus, a customer satisfaction of the service quality becomes a potential problem in the public sector.

According to Lewis and Booms (1983) service quality is a measure of how well the service level delivered matches customer expectations. Delivering quality service means conforming to customer expectations on a consistent basis. Parasuraman et al (1985) defined service quality as the degree of discrepancy between customers normative expectations for the service and their perceptions of the service performance, while Koetler (2000), defined service is any act or performance that one party can offer to another that is identically intangible and does not result in the ownership of anything. Its production may or may not be tied to a physical product. Rangkuti (2006) defined service as the provision of a performance or invisible actions of one party to another. In general, services are produced and consumed simultaneously, where the interaction between service providers and service recipients influence the outcome of the services.

According to Parasuraman et al. (1985), there are ten dimensions that could be used in measuring the effectiveness of services:

1. Reliability: involves consistency of performance and dependability
2. Responsiveness: concerns the willingness or readiness of employees to provide services. It involves timeliness of service.
3. Competence: means possession of the required skills and knowledge to perform the service.
4. Access: involves approachability and ease of contact.
5. Courtesy: politeness, respects, consideration and friendliness of contact personnel (including receptionists, telephone operators, etc).

6. Communication: means keeping customers informed in language they can understand and listening to them. It may mean that the company has to adjust its language for different consumers-increasing the level of sophistication with a well-educated customer and speaking simply and plainly with a novice.
7. Credibility: involves trustworthiness, believability, honesty. It involves having the customer's best interests at heart.
8. Security is the freedom from danger, risk, or doubt.
9. Understanding/Knowing the Customer: involves making the effort to understand the customer's needs.
10. Tangible: include the physical evidence of the service

In a further progress, Parasuraman et al. (1993) noted that service quality could be summarized in five-dimensional framework (The SERVQUAL model). These five dimensions are stated as follows (Van Warden et al., 2003; Shahin, 2006):

1. Tangibles: Physical facilities, equipments and appearance of personnel.
2. Reliability: Ability to perform the promised service dependably and accurately.
3. Responsiveness: Willingness to help customers and provide prompt service.
4. Assurance (including competence, courtesy, credibility and security): Knowledge and courtesy of employees and their ability to inspire trust and confidence.
5. Empathy (including access, communication, understanding the customer): Caring and individualized attention that the firm provides to its customers.

Account representative has a responsible and authority to provide services, to communicate information about taxation effectively and professionally, providing an effective response to the questions and issues submitted by the taxpayers, to give assistance, encourage and supervise the fulfillment of the rights and obligations of the taxpayers. Based on the Decree of the Minister of Finance of the Republic of Indonesia No. 98/KMK.01/2006, indicators of Account Representative' Service includes: guidance, service, consultation, education and code of conduct.

According to Andreoni et al. (1998) compliance means the law-abiding behavior. In concept, compliance defined as an effort of a person or organization to comply with legal regulations. In the context of taxation, compliance is also addressed to the public as taxpayers and tax officials (tax authorities) as the organizer of the tax administration.

The meaning of tax compliance has been defined in various ways. According to Song and Yarbrough (1978), tax compliance should be defined as the taxpayers' ability and willingness to comply with tax laws that are determined by ethics, legal environment and other situational factors at a particular time and place. Jackson and Milliron (1986) and Alm (1991) define tax compliance as the reporting of all incomes and payments of all taxes by fulfilling the provisions of laws, regulations and court judgments. Meanwhile Andreoni et al. (1998) stated tax compliance as taxpayers' willingness to obey tax laws in order to obtain the economic equilibrium of a country. James and Aliey (2002) define tax compliance as the willingness of individual and other taxable entities to act in accordance within the spirit as well as the letter of tax law and administration without the application of enforcement activity and Kirchler (2007) defines tax compliance as the most neutral term to describe taxpayers' willingness to pay their taxes. Similarly, tax compliance is also defined by several tax authorities as the ability and willingness of taxpayers to comply with tax laws, declare the correct income in each year and pays the right amount of taxes on time (Internal Revenue Service (IRS), 2009; Australia Tax Office (ATO), 2009; Inland

Revenue Board of Malaysia (IRB), 2009).

As noted by Rahman (2010), tax compliance is defined as a situation where the taxpayer meets all tax obligations and exercises the right of taxation. There are two types of compliance:

1. Formal compliance is a justice which taxpayers meet tax obligations formally in accordance with the tax laws, for example reporting deadline of Income tax returns of the individual taxpayer annually on 31st March. If the taxpayer has reported annual income tax returns on or before 31st March, then the taxpayer has formally complied with the tax law, but it may not necessarily substantially comply with the material.
2. Material Compliance means that match the content of tax laws. Material compliance can include formal compliance. Taxpayers who meet material compliance are taxpayers who completely and correctly fill the tax returns in accordance with the regulations and submit it to the tax office before the deadline.

In order to improve the tax compliance, taxpayers must fulfill their obligations as an evidence of compliance and awareness of tax obligations, which are reflected in situations, where these taxpayers:

1. Understand or try to understand all of the provisions of the tax legislation
2. Fill out the tax forms completely and clearly.
3. Calculate the amount of tax payable correctly
4. Pay taxes owed timely

Research Methodology

In this study there are two variables: independent variable (X) and dependent variable (Y). Account Representative' service is the independent variable where indicators of variable are: 1) tangible; 2) reliability; 3) responsiveness; 4) assurance; and 5) empathy. Tax compliance is the dependent variable where indicators of variable are: 1) calculating the income tax returns correctly and completely; 2) reporting tax returns timely; and 3) paying taxes owed timely. Survey design was used in this study, where primary data was obtained through questionnaires which were distributed to selected respondents. The questionnaire was prepared based on indicators that were intended to determine the effect of account representative' service on tax compliance.

Population of this study is registered individual taxpayers located at the region of Majalaya Tax Office, West Java Province in Indonesia who have used e-tax return. The reason of choosing the individual taxpayers who are registered at Majalaya Tax Office is because most of businesses located in this region (industrial area). Most of individual taxpayers registered at Majalaya Tax Office have not used e-tax return except entrepreneurs who make business transactions over 25 transactions in a month required to use e-tax return. This kind of entrepreneurs is assumed to have complex tax problems and needs consulting service from account representative. Based on the data obtained from the Majalaya Tax Office, total individual taxpayers who have used e-tax return as of 31st November 2012 for 159 entrepreneurs. Total 159 sets of hardcopies were distributed via mail to selected respondents but only 54 questionnaires were responded. Pearson correlation method was used for validity test and Cronbach Alpha method for reliability test (Sekaran, 2006).

Data was then analyzed using simple regression analysis. Simple regression analysis

was intended to measure the influence of independent variable to dependent variable with a significance level 5% ($\alpha = 0,05$). Statistical hypotheses in this study are as follows:

- $H_0: \beta = 0$ means account representative' service does not affect tax compliance
- $H_a: \beta \neq 0$ means account representative' service significantly affects tax compliance

Thus the conclusions drawn based on the criteria for acceptance or rejection of H_0 are as follows:

- If, H_0 is accepted, it means that account representative' service does not affect tax compliance.
- If H_0 is rejected, it means that account representative' service significantly affects tax compliance

Survey Results

The results from data analysis are as follows:

Table 1. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	2.48568613
	Absolute	.107
Most Extreme Differences	Positive	.107
	Negative	-.077
Kolmogorov-Smirnov Z		.783
Asymp. Sig. (2-tailed)		.571

a. Test distribution is Normal.
b. Calculated from data.

Based on the data analysis (table 1), the result shows that the significance value=0,571 (more than $\alpha=0,05$). It means that data was normally distributed. In other words normality requirements are met; therefore data can be further processed.

Table 2. Validity Test of Independent Variable

No. of instrument item	coefficient of correlation	critical value (r)	Description
1	0,338	0,30	Valid
2	0,417	0,30	Valid
3	0,437	0,30	Valid
4	0,682	0,30	Valid
5	0,711	0,30	Valid

6	0,711	0,30	Valid
7	0,651	0,30	Valid
8	0,485	0,30	Valid
9	0,489	0,30	Valid
10	0,571	0,30	Valid
11	0,636	0,30	Valid

Table 3. Validity Test of Dependent Variable

No. of instrument item	coefficient of correlation	critical value (r)	Description
1	0,698	0,30	Valid
2	0,383	0,30	Valid
3	0,792	0,30	Valid
4	0,736	0,30	Valid
5	0,839	0,30	Valid
6	0,780	0,30	Valid

Based on the results of validity test, the table shows that each item has a coefficient of correlation greater than critical value (Azwar, 2000). Therefore, it can be concluded that all items are valid data.

Table 4. Reliability Test of Independent Variable

Cronbach's Alpha	N of Items
.783	11

C

The reliability test result (table 4) shows that independent variable has a cronbach's alpha coefficient=0,783 (more than 0.6). It can be concluded that all items are reliable data.

Table 5. Reliability Test of Dependent Variable

Cronbach's Alpha	N of Items
.810	6

The reliability test result (table 5) shows that dependent variable has cronbach's alpha coefficient=0,810 more than 0.6). It can be concluded that all items are reliable data. Furthermore, to determine the effect of account representative' service on tax compliance, data was analyzed using simple linear regression analysis with the following models:

$$Y = a + bX + \varepsilon$$

where:

Y = Tax Compliance

X = Account Representative' Service

a = intercept

b = Coefficient of Regression

ϵ = Error of Term

Table 6. Simple Regression Analysis

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	211.347	1	211.347	33.561	.000 ^b
	Residual	327.468	52	6.297		
	Total	538.815	53			

a. Dependent Variable: Tax Compliance

b. Predictors: (Constant) AR service

Coefficients^a

Model	B	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
1	(Constant)	3.658	3.159		1.158	.252
	AR Service	.451	.078	.626	5.793	.000

a. Dependent Variable: Tax Compliance

Based on the result, the regression model is as follows:

$$Y = 3,658 + 0,451X$$

The simple regression analysis (table 6) shows that a coefficient of regression is positive which means that the account representative' service has a positive effect on tax compliance. The effect of the independent variables in explaining the dependent variable is known by comparing the p value with $\alpha = 0.05$. The result shows that p-value (0.000) is less than α (0.05). Hence H_0 is rejected and H_a is accepted. It means that Account Representative' service significantly and positively affects tax compliance.

Table 7. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.626 ^a	.392	.381	2.50947

a. Predictors: (Constant), Account Representative' Service

b. Dependent Variable: Tax Compliance

Based on table. 7 we can conclude that Account Representative' Service has a positive effect on tax compliance. The regression Model had a coefficient of determination (R Square) =0.392, implying that 39.2% change in the performance of tax compliance were predicted by the Account Representative' service which were determined by tangibility;

reliability; responsiveness; assurance; and empathy.

- **Conclusion, Limitations and Recommendations**

- **Conclusion**

The research concluded that the quality of Account Representative' service at Majalaya Tax Office was positively affected the tax compliance. The quality of Account Representative' service was determined by tangibility; reliability; responsiveness; assurance; and empathy. An improvement on the quality of Account Representative' service would enhance tax compliance, and at the end will raise the tax revenue collections. It may also be concluded that 39.2% change in the performance of tax compliance are predicted by the Account Representative' service and the remaining, 60.8% are predicted by other factors that are not observed in this study. In other words, a good account representative' service is one of the factors that will enhance taxpayer compliance.

- **Limitations of Research**

This study has limitations in terms of the number and variety of samples. For further research needs to expand the number and variety of research sample. Surveyed respondents are not only individual taxpayers but all kinds of taxpayers. In addition, it is necessary to expand the independent and dependent variables by adding other factors such as the effectiveness of e-tax returns implementation, sanctions, taxpayer' satisfaction, and so on.

- **Recommendations**

Based on the research findings that account representative' service is one of the factors that enhance tax compliance, hence the quality of account representative' service need to be improved. Some recommendations are put forward to the Directorate General of Taxes particularly Majalaya Tax Office as follows: 1) the service quality of account representatives need to be improved through regular training regarding tax laws and regulations so that account representatives are always updated and equipped with a thorough understanding of it; 2) it is necessary to evaluate the performance of Account Representative particularly the quality of tax service provided to the taxpayer; 3) it is necessary to equip account representatives with advanced information technology so that account representatives know how to handle the problems of taxpayers especially with the implementation of e-system such as e-tax return, e-filing and e-payment. In other words an improvement in tangibility, reliability, responsiveness, assurance and empathy determinants of the quality of Account Representative' service would positively and significantly enhance tax revenue collections.

References

- AC Nielsen Indonesia (2005), "eQTM Satisfaction for Large Taxpayers' Office".
- Alabede, James O., Ariffin, Zaimah Bt. Z., and Idris, Kamil Md. (2011), "Determinants of Tax Compliance Behavior: A Proposed Model for Nigeria", *International Research Journal of Finance and Economics*, Issue 78 (2011), available at <http://www.internationalresearchjournaloffinanceand economics.com> (accessed 2 November 2013).
- Alm, J. (1991), "A perspective on the experimental analysis of taxpayer reporting". The

- Ambrecht, John W. (1998), "Increasing taxpayer's compliance: a discussion of the negligence penalty". Paper presented to the ways and means committee of U.S. House of Representatives in May 1998, Washington D.C. (online) available at www.taxlawsb.com/resources/estates/wash.htm (accessed 2 November 2013).
- Andreoni, James, Erard, Brian and Feinstein, Jonathan (1998), "Tax Compliance". *Journal of Economic Literature*, Vol 36, Issue 2, June 1998, page 818-860.
- Annah, Kente (2005), "The Quality of Taxpayer Services and The Performance of Income Tax Revenue Collections: The Case of Uganda Revenue Authority", available at <http://www.mubs.ac.ug/docs/masters/mba/KENTE ANNAH MBA.pdf> (accessed 2 December 2013).
- Australian Tax Office (ATO) (2009), available at <http://www.ato.gov.au/corporate/content.asp?doc=/content/00107941.htm> (accessed 2 November 2013).
- Azwar, Saifuddin (2000), *Reliabilitas dan Validitas*. Pustaka Pelajar, Yogyakarta.
- Bergman, M. (1998). "Criminal Law and Tax Compliance in Argentina: Testing the Limits of Deterrence". *International Journal of the Sociology of Law*, Vol. 26.
- Brondolo, J., Silvani, C., Borgne, E. L. and Bosch, F. (2008), "Tax Administration Reform and Fiscal Adjustment": The Case of Indonesia (2001-07), IMF Working Paper 08/129. International Monetary Fund.
- Bryceland, A., and Curry, A. (2001), "Service improvement in public service using SERVQUAL", *Managing Service Quality*, 11(6), 389-401.
- Dawkins, P. and F. Reichheld (1990), "Customer Retention as a Competitive Weapon", *Directors and Boards*, 14 (summer), 42-47.
- Directorate General of Taxation, MOF, RI. (2003), "Strategic Paper Direktorat Jenderal Pajak: Modernisasi Administrasi Perpajakan Jangka Menengah" (The DGT's Strategic Paper: Medium-Term Tax Administration Modernization), Jakarta: The DGT.
- Donnelly, M., Dalrymple, J. F., Wisniewski, M., and Curry, A. C. (1995), "Measuring service quality in local government: The SERVQUAL approach", *International Journal of Public Sector Management*, 8(7), 14-19.
- Hite, Peggy A. (1989), "A positive approach to taxpayer compliance", *Public Finance*, Vol. 44, issue 2, pages 249-67.
- Inland Revenue Board (IRB) Malaysia (2009), available at <http://www.hasil.gov.my> (accessed 2 November 2013).
- Internal Revenues Services (IRS), (2009), "Update on Reducing the Federal Tax Gap and Improving Voluntary Compliance", available on http://www.irs.gov/pub/newsroom/tax_gap_report_final_version.pdf (accessed 2 November 2013).
- Jackson. B. R. & Milliron, V. C. (1986), "Tax compliance research: Findings, Problems, and Prospects", *Journal of Accounting Literature*, 5: 125-65
- James, Simon and Alley, Clinton (2002), "Tax compliance, self-assessment and tax administration", *Journal of Finance and Management in Public Services*, Vol. 2, No. 2, pp. 27-42.
- Jenkins, G., and Khadha, R. (2000), "Modernization of Tax Administration in Low Income

Countries: The Case of Nape" available at <http://www.cid.harvard.edu/caer2/html/content/papers/paper68/paper68.htm>, (accessed 4 January 2014).

- Keputusan Menteri Keuangan Republik Indonesia Nomor 98/KMK.01/2006 Tentang Account Representative pada Kantor Pelayanan Pajak yang Telah Mengimplementasikan Organisasi Modern.
- Kirchler, E. (2007), *The Economic Psychology of Tax Behaviour*, Cambridge University Press.
- Kotler, Philip (2000), *Marketing Management*, Prentice Hall Incorporated.
- Kuncoro, Mudrajad (2003), *Metode Riset Untuk Bisnis dan Ekonomi*, Penerbit Erlangga, Jakarta.
- Lewis, Robert C. and Booms, Bernard, H. (1983), "The Marketing Aspects of Service Quality in Emerging Perspectives on Service Marketing", L. Berry, G. Shostack, and G. Upah, eds., Chicago: American Marketing, 99-107
- Nasucha, Chaizi (2003), "Pengaruh Reformasi Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak", Dissertation: Doctoral Program of Padjadjaran University, Bandung.
- Nicoleta, Barbutamisu (2011), "A Review of Factors for Tax Compliance". *Annals of 'Dunarea de Jos' University of Galati Fascicle I. Economics and Applied Informatics Years XVII-no 1/2011*, available at www.ann.ugal.ro/ec (accessed 2 November 2013).
- Pandiangan, Liberti (2008), *Modernisasi dan Reformasi Pelayanan Perpajakan*, PT Elex Media Komputindo, Jakarta.
- Parasuraman, A., Zeithaml, Valarie A., and Berry, Leonard L. (1985), "A Conceptual Model of Service Quality and Implications for Future Research", *Journal of Marketing*, Vol 49 (Fall 1985), 41-50.
- Parasuraman, A., Zeithaml, Berry, Leonard L. and Valarie A., (1993), "More on Improving Service Quality Measurement", *Journal of Retailing*, Vol 69 (Spring) 1, 140-147
- Proctor, T. (2007), *Public Sector Marketing*, New York: Prentice Hall.
- Rahman, Abdul (2010), *Panduan Pelaksanaan Administrasi Perpajakan Untuk Karyawan, Pelaku Bisnis dan Perusahaan*, Penerbit: Nuansa Cendekia.
- Rangkuti, Fredy (2006), *Measuring Customer Satisfaction*, Cetakan ke-3. Jakarta: PT. Gramedia Pustaka Utama.
- Reicheld, Frederick and W. Earl Sasser, Jr. (1990), "Zero Defections: Quality Comes to Service", *Harvard Business Review*, 68 (September/October), 105-11.
- Rizal, Yond (2012), *Lessons from Indonesian Tax Administration Reform Phase 1 (2001-2008): Does Good Governance Matter?* pp 414-462 available at www2.gsid.nagoya-u.ac.jp/blog/anda/files/2012/01/12_yond-rizal1.pdf (accessed 28 December 2013).
- Shahin, A. (2006), "SERVQUAL and model of service quality gaps: A framework for determining and prioritizing critical factors in delivering quality services", in: Partha Sarathy V. (Ed.), *Service quality – An introduction*, Andhra Pradesh: ICFAI University Press, pp. 117-131.
- Sekaran, Uma (2006), *Research Method for Business*, 4th edition, John Willey, New York.
- Song, Y.D. and Yarbrough, T.E. (1978), "Tax ethics and Taxpayer Attitudes: A survey", *Public Administration Review*, 38(5): 442-452.

- Surrey, S. S. (1974), "Tax Administration in Underdeveloped Countries", The John Hopkins Press, Baltimore pp 497-527.
- Van Iwaarden, J., Van der Wiele, T., Ball, L., and Millen, R. (2003), "Applying SERVQUAL to web sites: An exploratory study", International Journal of Quality & Reliability Management, 20(8), 919-935.
- Waluyo (2011), Perpajakan Indonesia, Edisi 10, Penerbit Salemba Empat. Jakarta.
- Wisniewski, M. (1996), "Measuring service quality in the public sector: The potential for SERVQUAL", Total Quality Management and Business Excellence, 7(4), 357-366.
- Zahari, W., Yusoff, W., and Ismail, M. (2008), "FM-SERVQUAL: a new approach of service quality measurement framework in local authorities", Journal of Corporate Real Estate, 10(2), 130-144.
- Zeithaml, Valerie A., Parasuraman A. and Berry, Leonard L. (1990), Delivering Quality Service: Balancing Customer Perceptions and Expectations. The Free Press, New York.

Appendix 1

Research Questionnaires

SDA	= Strongly Disagree	A	= Agree
D	= Disagree	SA	= Strongly Agree
N	= Neither		

ACCOUNT REPRESENTATIVE' SERVICE (INDEPENDENT VARIABLE)						
Tangibles		SDA	D	N	A	SA
1.	The number of Account Representatives available to provide services is sufficient.					
2.	Account Representative has visually good facilities and materials associated with the service (example: equipment, tax education materials, etc).					
3.	Tax office has a convenient room for consultation with the Account Representative.					
Reliability						
4.	Account Representative has a good ability regarding tax and dependable in handling taxpayers' problems.					
5.	Account Representative provides services right in time.					
Responsiveness						
6.	Account Representative is willing to help and provide prompt attention to the taxpayer's requests or questions.					
7.	Account Representative is ready to handle tax problems and giving the right solution in time.					
Assurance						

8.	Account Representative confidentially keeps the data of taxpayer.					
9.	Account Representative provides services with respect and makes taxpayers feel safe in their consultation.					
Empathy						
10.	Account Representative gives taxpayer individual attention and able to communicate clearly and timely.					
11.	Account Representative is able to understand the taxpayer' problems and providing appropriate services to the taxpayer' needs.					
TAX COMPLIANCE (DEPENDENT VARIABLE)						
Calculating and reporting the tax return accurately						
1.	Supervision given by Account Representative makes the taxpayer commit not doing criminal acts on taxation within a period of 5 years.					
2.	Guidance and supervision given by Account Representative helps the taxpayer in reporting tax payable properly in accordance with tax regulations.					
Reporting the tax return timely						
3.	Guidance and supervision given by Account Representative helps the taxpayer submit annual tax returns timely within last 2 years period.					
4.	With the guidance and supervision given by Account Representative, the late submission of tax return by the taxpayer tends to decrease, not more than three times of monthly reporting period					
Paying the tax payable timely						
5.	Guidance and supervision given by Account Representative helps the taxpayer avoiding tax arrears unless the taxpayer has a permission to repay/defer tax payment.					
6.	Guidance and supervision given by Account Representative helps the taxpayer avoid tax collection letter (STP) due to the late of tax payment date.					