

## **Determinant of Compliance Investors in Satisfying a Fiscal Obligation**

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### **ABSTRACT**

Problems which have been elaborated to relate to phenomenon less optimal its make-up of original region revenue where tending to because the happening of degradation of trust of investor society at Local Government so that have implication to compliance of investor in fulfilling fiscal obligation of them. The Purpose of this research is to know description concerning accurate variable, and also measure influence of relations public marketing and human resource quality to trust and compliance of investor in executing fiscal obligation of them. The methods of this research are descriptive and explanatory survey. Unit analysis of this research is investor on duty Government of Sub-Province of South Bangka, sample size is 92 Investor. Statistical test to be used by path analysis. The research finding, that is Marketing public relations and quality of HRM have an effect on to trust of investor. Marketing Public relations and quality of HRM simultaneous have an effect on to compliance of investor in fulfilling fiscal obligation of them. Trust of investor have an effect on to compliance of investor in fulfilling fiscal obligation of them.

**Keywords:** Marketing Public Relations, Quality Hrm, Trust, Fulfilling, Investor

**JEL Classification:** G38

### **1. INTRODUCTION**

South Bangka Regency, a formal legally formed based on Act No. 5 of the year 2003 on the establishment of South Bangka Regency, Bangka Regency West Bangka Regency, Central, and East Belitung district in the province of Bangka Belitung. South Bangka Regency is located on the island of Bangka of Bangka Belitung Islands province, and administratively is comprised of 5 (five) five districts, three sub districts, and 45 villages. South Bangka district area of approximately 3,607.08 square kilo meters or 360,708 hectares with a population per 31 July 2016 as much as 162,650 inhabitants.

South Bangka district as one of the new Regency in Indonesia is not directly into a district that can be independently and had sufficient economic growth to achieve the vision that aspired to achieve. The main problem faced is still not optimal effort in improving the PAD, this is likely to be caused by problems in the development of long term, among others: (1) Marketing public relation which consists of publications, events, news, social events, and media identity. (2) The quality of human resources

there is likely still not in accordance with the desired competency investors in the public sector. The quality of human resources can be seen from the aspect of service quality which includes four (4) dimensions i.e., empathy, reliability, responsiveness and assurance.

In the execution of public relations that support the goal of marketing referred to as Marketing Public Relations, consists of publications, events, news, social events, and media identity (Kotle and Armstrong, 2012. p. 604). Implementation of Marketing Public Relations can run well if supported by the performance of its employees (Falbo, 2008). The next society will be doing Word of Mouth (WOM) spread from the mouth to the mouth of the positive to others. This means that in general the community trusted information sources are personal. This shows that it is important for the local governments to always give a positive image to their society, which allegedly can be through the process of communication.

Problems that have been described are related to the phenomenon of suboptimal improvement of PAD which tends to decline because the Community trusts investors on local governments

so it has implications towards compliance investors in fulfilling the fiscal obligation. In this Area the authorities required to build investor confidence through long-term relationships with investors through Marketing Public Relations in order to create investor confidence, raising compliance with fiscal obligations in meeting investors.

## 2. LITERATUR REVIEW

### 2.1. Marketing Public Relations

As for marketing purposes related to public relations according to (Belch and Belch, 2009. p. 516) is to raise awareness, inform and provide knowledge, increase understanding, build confidence, giving reasons for purchase to the consumer as well as motivate consumer acceptance.

Whereas Kotler and Armstrong (2012. p. 600) stated that the marketing public relations can contribute to various marketing purposes namely to raise awareness, build credibility, stimulate salespeople and channel intermediaries as well as reducing the cost of promotion. Rhenald (2013. p. 12) separates public relations become Marketing Public Relations and Corporate Public Relations based on their target audiences.

Rosady (2013. p. 237) States that public relations has a dual function as marketing public relations to achieve marketing purposes, as a corporate public relations to reach company goals in creating identity and image positive corporate and Stakeholder relations in an effort to build mutual understanding, mutually appreciative, good willingness and good tolerance against internal public, namely the public residing in the company as employees, managers, holders shares as well as external public to those interested parties against the company and are outside companies such as retailer, supplier, bank, government, community and the press.

The role of marketing public relations on the government is absolutely essential in order to further solidify its presence in the middle of the community. For that local government parties do self recognition, acclaim, won awards or trust as well as help from the community especially from businessmen and investors. This is done through public relations which is the liaison between the local government with the public given the local government has a particular commitment to the community should the fulfillment. The role of marketing public relations in government is based on several reasons i.e., criticism arising to be completed professionally, technological developments rapidly growth must be utilized in introducing potential areas, the more intelligent and critical of society led to the local government should have a special strategy in providing an explanation relating to the activities of government (Oka, 2015. p. 225). Hence the role of marketing public relations on the government which is considered the most important thing is to maintain a positive image in the community, overcoming negative publicity as well as improve the effectiveness of promotional mix elements other (Morrison, 2012. p. 488).

Marketing public relations on the government declared as a communication activities to develop a good image, enhance

credibility and trust with the public, businessmen and investors. As for the function of marketing public relations is to make an evaluation and analysis on the public opinion in particular that relate to services provided by a local government agency, gave a proposal about how to enter and deal with opinion, opinion or criticism aimed at local authorities, influencing society through good communication techniques so that they can improve the image of local government better (Oka, 2015. p. 227).

### 2.2. Human Resources Quality

Heskett et al. (1997. p. 241), expressed in putting the employee first that people (employee) in service are the people who are directly involved in the running of all activities of the Organization and are the factors that play a role It is important for all organizations. In this element of service organizations people not only play an important role in the field of operational activities, but also in conducting relations direct contact with consumers. The behavior of the people who are directly involved is very important in influencing the quality of service offered and image service organizations concerned.

Zeithaml and Bitner (2016. p. 117) defines the quality of service that has two major elements, namely, people and infrastructure physical as the delivery of excellent or superior service relative to customer expectations. Lovelock and Wright (2012. p. 367) there are elements that determine the quality of service, namely: Tangible is the form of physical infrastructure, while the responsiveness, reliability, assurance and empathy is the elements of quality of human resources. So in this section later took the quality of human resources as elements which will be explained further. Reliability includes the consistency of appearance and reliability of the officers of services .Responsiveness covering readiness and kecepatan response to the officers of services to provide services. Assurance covering skill, friendliness, trust, security services officer in the use of services. Empathy includes ease communication between the officers services customers and understanding the officers of services on the needs consumers.

### 2.3. Investors Trust

Bergeron (2012) says that the main core of the relationship is trust. Some other opinions say that, is the central role of relational marketing advanced by (Payne dan Holt, 2010).

Egan (2011) indicating that trust as an indicator very important for the success of public relations with local governments. And the location of trust regarded as a matter of central on marketing strategies in terms of attachment the community and the main problem where effective relations between the local government and communities is expected to be done.

Parasuraman (2010), Relationship marketing concern attracting, developing, and retaining customer relationships. Its central tenet is the creation of 'true customers' - customers who are glad they selected a firm, who perceive they are receiving value and feel valued, who are likely to buy additional services from the firm and who are unlikely to defect to a competitor. True customers are the most profitable of all customers. They spend more money with the firm on a per-year basis and they stay with the firm for

more years. They spread favorable word-of-mouth information about the firm, and they may even be willing to pay a premium price for the benefits the service offers.

Some situations and an indicator of the trust said by Mitchell in Egan (2011), as follows: (1) Probity (focusing on the trust, integrity and reputation) (2) Equity (relating to fair-mindedness, benevolence) (3) Reliability (with regard to the reliability, accuracy and consistency of the Government's program areas is expected in some respects with regard to warranty issued by the local government).

If the local government can show trustworthy to the community they may believe local government and the pattern to do (Storbacka and Jarmo, 2001). Griffin (2003) say that of which there are thinking the community in when he wants to arrange a relationship is whether the government trustworthy.

Dube et al. (2008) explained that to obtain public trust business and investors, local government to do in a way that show business people and investors that regional government has value if used as partner. We have to prove by the action that contact with the community must means and made of judges.

#### 2.4. Investors Decision in Satisfying an Fiscal Obligation

Obedient (compliance) according to Hoffman and Bateson (2007) in the marketing of services was approached with the theory of customer loyalty. Peters and Ameijde (2013) stated that there are two ways to do fundamental compliance customers. First, by forming compliance customers through the establishment of obedient attitudinal and behavioral obedient. This may make customers to priorities organization, as manifested by Engel et al. (2011).

The second way, by making obstruction move (switching barriers), for example by creating the cost of move as a disincentive or obstructions customers to get out or exit (Engel et al., 2011). Success in compliance customers is characterized by a decrease in displacement customers and an increase in customer loyalty.

Work compiled Oliver (2007) follows the Groove pattern cognition-affect-conation above, but has differences that alleged as follows: Consumers could just be obedient at each stage of the formation of attitudes related to the different elements of a structure of formation of traditional attitude above. For example, first formed of compliance in terms of cognitive, affective and compliance followed by conative (action), which ends with a wayward behavior formation can be described as a action, which led to consumer reluctant and difficult to switch to other purposes.

Information from above, compliance to pay tax are still at the compliance cognitive (cognitive obedient), namely compliance taxpayer with reason forced to that is driven by traits more functional and commitment taxpayers against the government not too strong. Therefore indicators used as size to compliance taxpayers is the accuracy of information in completion a letter an annual tax, the accuracy of a period of returning time is like , the

accuracy of a period of time the payment of tax , and the amount of the payment of tax.

### 3. RESEARCH ACCOMPLISHED

Research on the investors decision in satisfying an fiscal obligation has never been done before. Some research on investors decision in satisfying an fiscal obligation are:

1. Robinson (2009) Can an accrual budgeting system - A system in which budgetary spending authorizations to line ministries are formulated in accrual terms - Serve the needs of good fiscal policy? If so, how must such a system be designed? This article addresses these questions and also considers the case for reformulating fiscal policy in terms of accrual rather than cash aggregates.
2. Morais and Pinto (2013) firm size, profitability, audit fees and industry are all determinants of the number of KAMs disclosed in the auditor report. These findings are robust to different additional tests.
3. Teale (2015) old age can be associated with declining cognitive abilities and the development of Alzheimer's disease and dementia. These conditions generally result in a reduced ability to make sound financial decisions, that is, a reduced financial capacity. This reduction is an important issue for financial planners, but reduced financial capacity is often difficult to detect. Moreover, severe legal consequences can result for financial planners who provide what is later deemed to be inappropriate financial advice to clients with these conditions. Consequently, this article aims to help financial planners understand this condition and the actions to take when it is be detect.
4. Wagland and Taylor (2015) Whilst education programs have been put in place to address these findings, subsequent studies in relation to Australians Indigenous population continues to demonstrate the poorest levels of financial literacy, with little to no identifiable improvement in measured skills over successive study.
5. Ajzerie et al. (2015) he most effective credit card debtors are those who consider they do not need a budget due to low income and expenses followed by those without a budget but often earning in excess of \$180,000 p.a. Participants with the lowest effective use of credit card debt are those who do have a budget but rarely follow it.

### 4. RESEARCH HYPOTHESIS

The hypothesis that a temporary answer to the problem are formulated (Sugiyono, 2004. p. 96).

The hypothesis in this research are as follows:

- H<sub>1</sub>: Marketing public relation have affect on investor trust.
- H<sub>2</sub>: Human resources quality have affect on investor trust.
- H<sub>3</sub>: Marketing public relation have affect on investors decision in satisfying an fiscal obligation.
- H<sub>4</sub>: Human resources quality have affect on investors decision in satisfying an fiscal obligation.
- H<sub>5</sub>: Investor trust have affect on investors decision in satisfying an fiscal obligation.

## 5. RESEARCH METHODS

### 5.1. Research Design

At the writing of this research include the type of basic research, which is testing something never observed before. And methods used in this research are explanatory method with causality studies. The purpose of this study was to test the hypothesis of the study subjects. And a causality study that is testing hypothesis about influence marketing public relation and human resources quality on investor trust also it's implication at investors decision in satisfying an fiscal obligation.

### 5.2. Population and Sample Research

The sampling technique used in this research is the sampling probability sampling techniques, namely that gives the same opportunities to every item (members) of the population to elected to the sample. While the sampling method used is simple random sampling proportionately in the service government ministries South Bangka Regency. The population in this research is the investors under Government ministries Agency of South Bangka district, as in the following Table 1.

Calculation based on proportional to size it looks that the sample size is at least 92 investors. In this study, the sample size is determined by the forms of statistical tests to be used. Statistical tests that will be used is the analysis of the path (path analysis), which is essentially a line coefficient correlation. Thus the minimum sample size for analysis of line through samples of formula is minimal for a correlation coefficient of iterative (repeated calculations).

## 6. DATA ANALYSIS AND DISCUSSION OF RESEARCH

### 6.1. Descriptive Analysis

In general the average total of marketing public relations is of 3.842 from a scale of 1 to 5, meaning that it is between the 3 s/d 4 so it can be said to be marketing public relations department-duty done in the South Bangka district quite well. But the average score biggest (well done by the local Government of South Bangka district) between indicators of marketing public relations is the precision of the target events conducted by the local government with

**Table 1: Population and sample**

No.	Institution name	Population	Sample
1.	Mining and energy	40	18
2.	Transportation and telecommunications	22	10
3.	Construction services	16	7
4.	Healthy	26	12
5.	Social and public empowerment	12	6
6.	Industry, trading, corporation, and investment	14	6
7.	Agriculture and forestry	31	14
8.	Tourism, arts and culture	17	8
9.	Manpower and transmigration	23	11
	Amount	200	92

Sources: South Bangka District Government Institutions, 2016

regard to the interests of investors. While the indicator marketing public relation that has the lowest score (do no good by the local Government of South Bangka district) is the appropriateness of the use of media publications carried out by the local government with regard to the interests of investors. Therefore the Office of the regional environment ministries in South Bangka district should improve publications for investors through the media-print media, such as newspapers, magazines, Business magazines, will, and so on.

The average total of the quality of human resources was of 4.325 on scale of 1 to 5, at 4 and 5, i.e., in general the quality of the human resources Administration South Bangka district relatively good already. But when seen on every charge indicators will, turns the indicator of the quality of human resources who have the highest score (the good quality of human resources). Human Resources Administration is the speed in providing services with regard to the interests of investors and the HR Response Local government in resolving problems relating to the interests of investors. While the indicators of the quality of human resources who have the lowest score (HR less good quality) is the local government HR Competencies with regard to the interests of investors. Therefore the regional South Bangka district is required to increase the competency of human resource through education and training.

In general investor confidence in the local Government of South Bangka district is still relatively good, with an average score of total of 3.560, meaning that investors have not yet fully believe in the local Government of South Bangka Regency. But when seen on every indicator of investor confidence investor confidence indicator, then the most high is confidence in the reputation of the Office of the Government ministries with regard to the interests of investors. While the low investor confidence indicator was 2.315, that confidence in the commitment of the regional government in following the rules of their own with regard to the interests of investors.

The average investor amounted to 4.465 total compliance on a scale of 1 to 5, so get in on the interval of 4 and 5 it means investors are dutifully doing the fiscal obligation. But when the producers at any indicators compliance indicators, it turns out investors who have high value is the precision and accuracy of such refund due date number of tax payments. Whereas the lowest indicator was the accuracy of the period of payment of taxes. Therefore the regional party is required to provide good communication about expiration time of the payment of taxes, so more investors are reminded again in their tax payments.

### 6.2. Hypothesis Testing

In this study, an analysis of the results of the research done using path analysis, because it will test influence among variables a variable is not against non-free through a standardized coefficient. As for the overall analysis of the results can be seen in Figure 1.

Based on Figure 1 above, it appears that the influence of marketing public relations and the quality of human resources to compliance investors in satisfying an fiscal obligation relatively small, is as much as 0,264. While marketing public relations and the quality

of human resources together have more impact of faith investors, is as much as 0,793.

Based on Figure 1 can be seen that almost all the proven significant, but there is one the, namely marketing public relations to compliance investors not proved significant, because  $t > 2$ , not qualified significance.

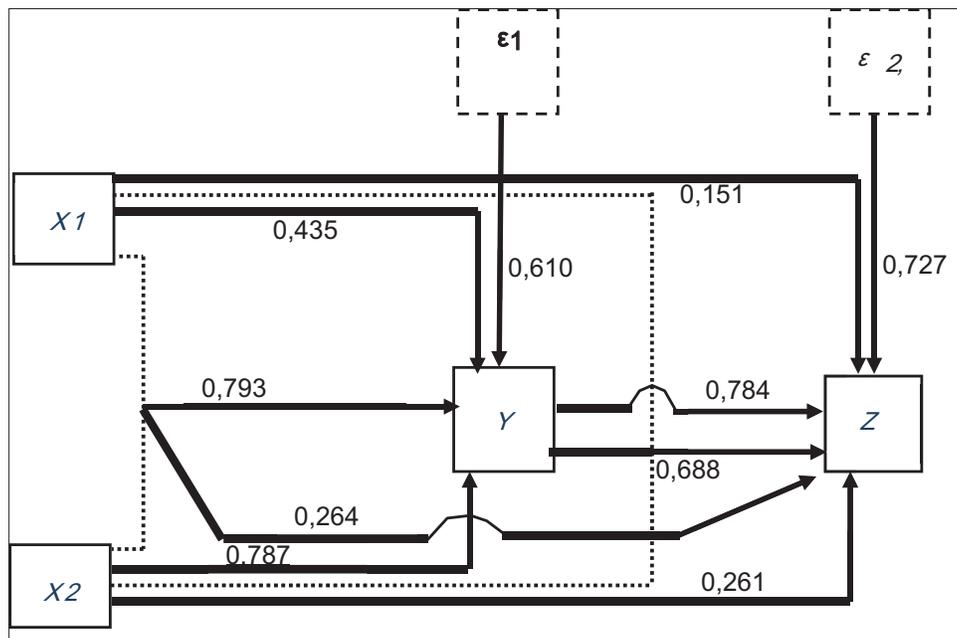
Based on Table 2 above, it turns out that marketing public relations do not affect significantly the compliance against the investor. This shows that the current investors will not comply with the fiscal obligation to satisfy if just looking at the proximity of the local Government of South Bangka district with them alone, but want to assure investors first, whether the local Government of South Bangka district reliably in the tax expenditure (possibility of investors concerned with issues of corruption currently involving them). Therefore the local Government in investor confidence is a major factor that made them obediently as seen from the influence of 0.784.

Thus, the level of contributions that can be donated by marketing public relations on investor confidence of 18.9%, explains that marketing public relations conducted with good will increase investor confidence, results This research supports the opinion of Harris (2008), The successful combination of a variety of communications techniques, which when skillfully and

professionally used, will help a company achieve its sales and marketing objectives especially is customer trust. An investor would believe in institution service in local Government of South Bangka district in marketing public relations well done by the ministries.

Thus, the influence of contributions can be donated by marketing public relations towards compliance with financial obligations in meeting the investor only amounted to 2.3%, reflecting that the marketing public relations given will not be improve compliance with financial obligations to meet investors, so as to enhance compliance with fiscal obligations in meeting the investor, then attention will, South Bangka district do not pay attention to marketing public relations only, but there are other advocates such as the quality of human resources, it is contrary to the results of the research expressed by Mowen and Minor (2008) stating compliance is a condition where customers had a positive attitude towards an organization service, a commitment to service organizations, and intends to continue such services on the Organization of its future come, after the service organizations to build good relationships with customers. Therefore it is the findings of a new theory of the results of this research, that compliance is not dependent on investor marketing public relations alone, but must be supported by other factors, such as the quality of human resources.

Figure 1: Structural model standard coefficient



Where, X1 = Marketing public relation, X2 = Human resources quality, X3 = Investor trust, X4 = Investors decision in satisfying an fiscal obligation

Table 2: Hypotheses testing

Structural	Coefficient (standardized)	t/F value	Result
Marketing public relations → Investor trust	0.435	4.581	Significant
HR quality → Investor trust	0.787	12.089	Significant
Marketing public relations → on investors decision in satisfying an fiscal obligation	0.151	1.445	No significant
HR quality → on investors decision in satisfying an fiscal obligation	0.261	2.565	Significant
Investor trust → on investors decision in satisfying an fiscal obligation	0.784	3.920	Significant

Sources: SPSS Result 12.0, 2017

The equation of a line of causality marketing public relations, quality of human resources, as well as investor confidence towards compliance with fiscal obligations in meeting the investor is  $Z = 0.053 X_1 + 0.303 X_2 + 0.467 Y + \varepsilon$ . From the above equation can be explained that the dominant influence investor confidence investor compliance in meeting the fiscal obligations on marketing public relations and quality of human resources. It turns out that the results of the findings of this research are the dominant influence investor confidence investor compliance in meeting the fiscal obligations, This means that the Investor Compliance in meeting the fiscal obligations will be formed if they believe in the local Government in the area of income allocated to them, and investors will believe in the local Administration in local government have the quality of human resources well, as well as supported by the activity of marketing public relations, built by local government as a means of information to investors in providing compliance invest.

## 7. CONCLUSION AND RECOMMENDATIONS

### 7.1. Conclusion

Marketing public relations department-duty done in the South Bangka district quite well. Indicator marketing public relations is best Accuracy target events conducted by the local government with regard to the interests of investors. While the indicator of the lowest public relation marketing is the precision of the use of media publications carried out by the local government with regard to the interests of Investors.

Investor confidence in the local Government of South Bangka district is still relatively high, meaning that investors have not yet fully believe in the local Government of South Bangka Regency. Indicators of investor confidence is the highest confidence in the reputation of the Office of the Government Ministries with regard to the interests of investors. While the indicator of investor confidence is the lowest confidence in the commitment of the regional government in following the rules of their own with regard to the interests of investors.

That the marketing public relations proven influential relatively moderate and positive as well as significantly effect on investor confidence.

That the quality of human resources proved to be relatively high and positive and significantly effect on investor confidence.

That the marketing public relations turns out to be influential in not significantly to compliance with fiscal obligations in meeting the investor.

That the quality of human resources for positive and significant effect against a compliance with fiscal obligations in meeting the investor.

That the influential strong investor confidence and positive as well as significantly to compliance with fiscal obligations in meeting investors.

### 7.2. Recommendations

Compliance with financial obligations in meeting the Investor will be formed if they believe in the performance of local government itself in allocating opinions regions. Therefore local government South Bangka district sued to be honest and transparent in its own provincial income allocation proportionately.

Investor confidence in the regional government will formed when regional government has the quality of human resources good and support the economy of the regions .Therefore the local government of Bangka south district are required to expand human resources his through marketing public relations-marketing public relations, improving formal education, and HR development other favorable for the growth of the economy of the regions.

Investor confidence will increase also in local Government was able to build marketing public relations appropriately. Therefore local government South Bangka district are required to always analyze environmental change, as well as map out potential areas exist as material consideration/information for investors to make decisions to invest, as well as comply with their fiscal obligations.

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