

The Effect of Training, Education, and Knowledge on Improving Tax Consultant Performance Karya Artha Bhakti Group

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ABSTRAK

Pengaruh Pelatihan, Pendidikan, Dan Pengetahuan Dalam Meningkatkan Kinerja Konsultan Pajak Karya Artha Bhakti Group. Penelitian ini bertujuan untuk mengetahui pengaruh pelatihan, pendidikan, dan pengetahuan terhadap kinerja karyawan pada konsultan pajak Karya Artha Bhakti Group. Variabel independen yaitu pelatihan (X1), pendidikan (X2) dan pengetahuan (X3), serta variabel dependen yaitu kinerja karyawan (Y). Populasi adalah seluruh karyawan Karya Artha Bhakti Group berjumlah 31 orang. Teknik pengambilan sampel dengan sampel jenuh, pengumpulan data dengan kuesioner dan dilakukan uji validitas dan reliabilitas. Teknik analisis data yang digunakan yaitu analisis deskriptif, uji normalitas data, uji f, dan uji t. Penelitian ini menemukan bahwa pelatihan berpengaruh positif dan signifikan terhadap kinerja karyawan. Pendidikan berpengaruh positif dan signifikan terhadap kinerja karyawan, serta Pengetahuan berpengaruh positif dan signifikan terhadap kinerja karyawan, sehingga semua hipotesis diterima. Perusahaan sebaiknya terus meningkatkan investasinya dalam pelatihan dan pendidikan karyawan..

ABSTRACT

The Effect of Training, Education, and Knowledge on Improving the Performance of Karya Artha Bhakti Group Tax Consultants. This study aims to determine the effect of training, education, and knowledge on employee performance at Karya Artha Bhakti Group. The independent variables are training (X1), education (X2), and knowledge (X3), and the dependent variable is employee performance (Y). The population is made up of all 31 employees of Karya Artha Bhakti Group. The sampling technique is saturated sampling; data collection is done using questionnaires, and validity and reliability tests are carried out. The data analysis techniques employed in this study include descriptive analysis, data normality tests, f tests, and t tests. This study found that training has a positive and significant effect on employee performance. Education has a positive and significant effect on employee performance, and knowledge has a positive and significant effect on employee performance, so all hypotheses are accepted. Companies should continue to increase their investment in employee training and education.

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INTRODUCTION

In a dynamic and competitive business world, improving employee performance is one of the keys to a company's success. Ideal employee performance depends not only on the technical skills they have but also on the support provided by the company through training, education, and knowledge development. The most valuable asset that must be managed well is Human Resources (HR). Human Resources (HR) are

crucial as they play a significant role in managing, organizing, and propelling the company towards its objectives. The success or failure of a company depends on the quality of its human resources. owned.

The performance of tax consultants is important in the tax industry. Training, education, and knowledge are considered factors that can improve the performance of tax consultants. Setiawan (2019) discovered that training influences the performance of tax consultants, as education can enhance their performance. There is a decrease in the performance of tax employees due to the lack of training carried out (Pratiwi et al., 2020). Rahmah et al. (2023) found that education has a significant positive effect on employee performance, meaning that the higher the education, the higher the employee performance. Yonathan and Legasia (2020) also emphasized that the tax knowledge factor for tax consultants can improve their performance. This influence needs to be tested further because knowledge can be obtained from education, training, and other sources. So the training, education, and knowledge factors still need to be tested partially and simultaneously to determine their effect on the performance of tax consultants.

Previous studies have been conducted to determine the effect of training, education, and knowledge on employee performance but still show different results. Khotimah (2010) found that education and training did not have a significant effect on the performance or work achievements of tax consultants. However, Meryam's research (2018) found that education and training had a positive and significant effect on performance. Tax consultants are a profession that bridges taxpayers with tax authorities, so they must know the tax provisions and have an ideal role as supervisors of the implementation of applicable tax regulations (Sugianto, 2017). Nugraheni et al. (2021) said that tax consultants play a role in influencing taxpayer compliance behavior and helping taxpayers carry out their taxpayer obligations. Tax consultants also provide tax consulting services to taxpayers in order to carry out their tax rights and obligations, so that tax consultants are encouraged to continue to improve their performance.

This research plays a crucial role in enhancing the performance of tax consultants by identifying the factors that contribute to their improvement. By determining the influence of training, education, and knowledge on performance, companies can take the right steps to improve the quality of services offered to clients and maintain compliance with tax regulations. This research is expected to be a reference for tax consultants, professional associations, and the government in formulating policies and strategies to improve the performance of tax consultants in Indonesia. Additionally, the results of this study can serve as a reference for future research aiming to explore similar topics from a broader perspective.

This research was conducted at the Karya Artha Bhakti Group Tax Consultant Office because this company is engaged in the field of consulting, especially taxation. The main task of this company is to provide tax consultations (tax planning) as well as assist clients in calculating, making reports, and carrying out other tax administrations. In order to improve the company's performance, the workforce or employees must be able to work professionally, reliably, and competently in carrying out their duties. If employees lack competence, the company's operational activities may not function as expected. This research is expected to be a reference for tax consultants, professional associations, and the government in formulating policies and strategies to improve the performance of tax consultants in Indonesia.

Organizational Behavior Theory

Organizational behavior is a field that studies the behavior of individuals and groups within an organization and its effects on individual, group, and organizational performance. Organizational behavior studies human behavior in the context of organizations and the interactions between people and organizations. Behavior is influenced by individual, organizational, and psychological aspects. Putri et al. (2022) emphasize that organizational behavior is an evolving science that aims to improve organizational performance.

Performance

Performance is a function of motivation and ability to complete tasks or work; a person should have a certain degree of willingness and level of ability. Employee performance can be a benchmark for whether a company's human resources have played a role in the development of the company (Pusparani, 2021). To achieve the best goals of a company, clear human resource management is needed, along with various company policies that can align the common interests of the company and its employees. Performance is the result of work in terms of quality and quantity achieved by a person or organization in carrying out its assigned functions (Anggereni, 2019). When it comes to employee performance or achievement, human resources are the most important factor. Even if the planning is well-prepared, it will be useless if the employees or personnel who work in a certain organizational structure are not enthusiastic or passionate. Therefore, many organizations and companies view the issue of coaching and developing employees as crucial, leading them to establish education and training centers.

Tax Consultant

A tax consultant is a person who helps taxpayers exercise their rights and obligations more efficiently and reduces the possibility of reporting errors in the taxation sector by providing advisory services in order to fulfill their rights and obligations in accordance with tax laws and regulations. PMK 111/PMK.03/2014, dated June 9, 2014, explains that a tax consultant is a person who provides tax consulting services to taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations (Rahmania, 2022). Tax consultants not only act as agents for taxpayers but also as partners of the Directorate General of Taxes to improve taxpayer compliance. Tax consultants act as intermediaries between taxpayers and tax authorities by providing advice on frequently changing tax regulations and laws.

Training

One of the important components that can improve employee skills and performance is training (Karyono, 2021). Employee training is intended to provide employees with the skills needed to cope with changes and challenges in the workplace. Training is a preparation program so that employees can place positions needed by the company with adequate work skills (Anggono & Teng, 2024). Companies should prioritize providing ongoing employee training to ensure they have high-quality employees who can perform their jobs effectively and contribute to the achievement of company goals (Faizal, 2024).

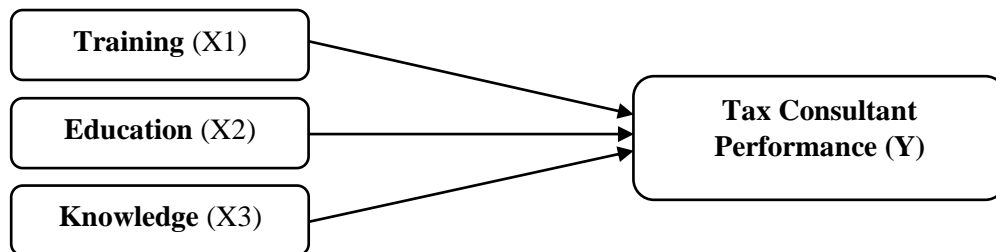
Education

Education is an organizational activity to improve employee mastery of various skills and techniques for carrying out specific, detailed, and routine work and to improve and enhance knowledge, abilities, attitudes, and personality traits (Amanta & Marsofiyati, 2024). By pursuing education, an individual can enhance their personal qualities and become better. The importance of education is not only limited to improving employee technical skills but also includes the development of managerial, communication, and adaptation skills to changes in employee education levels. This is very important for tax consultants because it determines their ability to assess and provide appropriate tax solutions to clients (Faizal, 2024).

Knowledge

Knowledge is not only obtained through education but can also be obtained through various sources (Naradiasari & Wahyudi, 2022). Tax consultants must have relevant knowledge, which includes an understanding of tax regulations, analytical skills, and the ability to implement effective tax strategies for clients. Employee knowledge, especially knowledge gained through education and training, greatly affects performance (Ridwan et al., 2021). Having continuously updated knowledge allows employees to remain competent when regulations and policies change. Avivah Nimas Pradani Ponengo & Agustina (2022) found that tax knowledge can encourage taxpayers to use the services of tax consultants.

Figure 1. Framework



Source: Processed data (2024)

Relationship between Training and Tax Consultant Performance

Training is related to the performance of tax consultants, because training allows personnel to improve their knowledge and technical skills in handling various difficult tax problems. As a result, individuals will be better prepared to face problems in the workplace, resulting in increased performance. Training is a preparation program so that employees can place positions needed by the company with adequate work skills (Anggono & Teng, 2024).

This study uses the theory of organizational behavior, where individuals or organizations gain knowledge through training because training can offer new learning experiences to employees that allow them to develop innovative views to solve complex tax problems. As a result, training will improve employee performance and provide continuous learning.

In the context of tax consultants, continuous training is important to ensure that employees are able to keep up with the latest developments in tax laws and policies. The success or failure of a training can be measured by using a test. Therefore, companies must be able to create training programs that can help employees gain the knowledge and technical skills needed to face the challenges of a dynamic job.

Meryam (2018) found that training has a positive and significant effect on employee performance. Setiawan (2019) found that training can improve the performance of tax consultants. Endaryono et al. (2020) and Solichah et al. (2024) explained that training has a significant positive effect on employee performance, so the H1 hypothesis in this study is:

H1: Training has a positive effect on the performance of tax consultants.

Relationship between Education and Tax Consultant Performance

The correlation between education and the performance of tax consultants is crucial, particularly in enhancing their knowledge and ability to provide suitable tax solutions. Education is an important foundation that allows tax consultants to understand various tax regulations and policy changes and provide appropriate assistance to clients (Dwinanda, 2022). Tax consultants with advanced education, especially in tax law, will have a comprehensive understanding of tax regulations and concepts, allowing them to provide more effective and efficient solutions.

According to organizational behavior theory, education has the power to shape employee behavior and attitudes in the workplace, thereby enhancing both individual and organizational performance. With higher education, they are better able to understand and apply regulatory changes in their daily work. Employees with higher education tend to perform better. In addition, in-depth education in tax law provides a strong foundation for employees to understand the complexities associated with their work as tax consultants. Educational programs in a company or agency are very important in improving the company or agency itself and can develop the mentality of employees (Faizal, 2024).

Meryam (2018) found that education has a positive and significant effect on employee performance. In addition, Rindengan et al. (2022) and Nurdin et al. (2023) said that there is a positive and significant effect on employee performance. so that the H2 hypothesis in this study is:

H2: Education has a positive effect on the performance of tax consultants.

Relationship between Knowledge and Tax Consultant Performance

In the context of tax consultants, in-depth knowledge of tax laws is key to providing accurate and timely services. Tax knowledge is something where there is a willingness of a person to learn through formal or non-formal education about the procedures and provisions of taxation, a person will increase his knowledge about. The knowledge possessed by employees also affects the way they manage their work, so as to increase productivity and quality of work results. In addition, if employees have a lot of knowledge, of course they will know a lot about changes or various new tax regulations, so that with this knowledge it is easier for staff members to work better. In addition, knowledge can function as a mediating variable that connects employee performance and training and education. The more knowledge employees have, the greater the impact of training and education on their performance.

Knowledge of taxation is essential for tax consultants. Research shows that increasing knowledge through research can reduce errors in tax payments and improve the company's financial performance. Employees who have a good understanding of tax regulations tend to be more effective in providing services to clients. Rahmania (2022) found that knowledge has an influence on the performance of tax consultants, so the hypothesis H3 in this study is:

H3: Knowledge has a positive effect on Tax Consultant performance.

METHOD

This research was conducted at the Karya Artha Bhakti Group Tax Consultant Office located at JL. AP Pettarani No. 34 Karuwisi Makassar. This research employs a descriptive quantitative approach, utilizing observation and questionnaires as data collection techniques. A questionnaire is a data collection technique carried out by giving respondents a set of written questions or statements to answer.

Population and Sample

The population that was studied was all employees of the Karya Artha Bhakti Group Tax Consultant office, totaling 31 employees. The sampling technique used is the saturated sampling method, where all members of the population are used as samples. The sample in this study amounted to 31 employees.

Research Variables

In this study, there are two variables: the independent variable (independent variable) that influences, namely, training (X1), education (X2), and knowledge (X3), while the dependent variable (dependent variable) that influences employee performance (Y).

Table 1. Operational Definition of Research Variables

Variable	Indicator	Operational definition	Measuring Scale
Tax Consultant Performance (Y)	1) Quality of work	Tax consultant performance is the result of work achieved in terms of quality and quantity.	Likert Scale 1-5
	2) Quantity of work		
	3) Punctuality		
	4) Teamwork		
	5) Initiative		
	6) Responsibility		
Training (X1)	1) Training content	Relevance of the material provided during the training	Likert Scale
	2) Training methods	Techniques used in delivering material	1-5
Education (X2)	1) Suitability of major	Education level according to job	Likert Scale
	2) Improvement of skills	Skills acquired through education	1-5
	3) Ability according to education	Demonstrate the ability to face challenges and problems encountered	

Variable	Indicator	Operational definition	Measuring Scale
Knowledge (X3)	1) Theoretical knowledge	Knowledge is something where a person has the will to learn through formal or non-formal education about tax procedures and provisions.	Likert Scale
	2) Moral knowledge		1-5

Source: Processed data (2024)

Data Analysis Techniques

The quantitative analysis technique is the data analysis approach chosen in this study. Quantitative analysis is used to analyse a problem in research. Quantitative analysis is used in this study to obtain the information needed for analysis by quantifying research data. This study uses multiple linear analysis, validity and reliability tests, descriptive analysis, data normality tests, and hypothesis tests.

RESULTS AND DISCUSSION

Overview of Research Object

Karya Artha Bhakti Group Tax Consultant (KABG) is a company engaged in the field of registered tax and accounting consulting located in Makassar. The subjects of this study consisted of 31 employees at Karya Artha Bhakti Group; as many as 31 questionnaires were distributed using Google Forms online, and all were filled in accurately, so they are worthy of further study. Respondents will be categorized based on gender, age, and education level as follows:

Table 2. Respondent Characteristics by Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Man	20	64.5	64.5	64.5
Woman	11	35.5	35.5	100.0
Total	31	100.0	100.0	

Source: Processed data (2024)

Table 2 describes the characteristics of respondents based on gender. Of the 31 respondents analyzed, the majority were male, namely 20 people (64.5%), while the remaining 11 people were female (35.5%). Thus, this study concludes that the majority of Karya Artha Bhakti Group's workforce is male.

Table 3. Respondent Characteristics by Age

	Frequency	Percent	Valid Percent	Cumulative Percent
<25	5	16.1	16.1	16.1
26-30	11	35.5	35.5	51.6
31-35	5	16.1	16.1	67.7
>41	10	32.3	32.3	100.0
Total	31	100.0	100.0	

Source: Processed data (2024)

Table 3 delineates the age characteristics of the respondents, revealing that the majority, 11 respondents (35.5%), are aged 26-30 years. Next in line are 10 respondents (32.3%) who are over 40 years old, 5 respondents (16.1%) who are under 25 years old,

and the remaining 16.1% who are between 31 and 35 years old. Thus, it can be concluded that the dominant age group among Karya Artha Bhakti Group tax consultant employees who participated in this study is 26 to 30 years.

Table 4. Respondent Characteristics Based on Education

	Frequency	Percent	Valid Percent	Cumulative Percent
Bachelor degree	27	87.1	87.1	87.1
Strata 2	4	12.9	12.9	100.0
Total	31	100.0	100.0	

Source: Processed data (2024)

Table 4 shows the level of education of respondents in this study, the most dominant being bachelor's degree (S1), as many as 27 people (87.1%) and 4 respondents (12.9%) who had master's degree (S2). Thus, it can be concluded that the average employee of Karya Artha Bhakti Group who participated in this study had a bachelor's degree (S1).

Table 5. Validity Test Results

Variables	Item	R-count	R-table (31 Respondents)	Information
Employee performance (Y)	Y1	0.795	0.2913	Valid
	Y2	0.721	0.2913	Valid
	Y3	0.656	0.2913	Valid
	Y4	0.718	0.2913	Valid
	Y5	0.813	0.2913	Valid
	Y6	0.663	0.2913	Valid
Training (X1)	X1.1	0.790	0.2913	Valid
	X1.2	0.828	0.2913	Valid
	X1.3	0.699	0.2913	Valid
	X1.4	0.872	0.2913	Valid
Education (X2)	X2.1	0.850	0.2913	Valid
	X2.2	0.804	0.2913	Valid
	X2.3	0.809	0.2913	Valid
Knowledge (X3)	X3.1	0.902	0.2913	Valid
	X3.2	0.868	0.2913	Valid

Source: Processed data (2024)

Table 5 presents the validity of the variables of training, education, knowledge, and employee performance at the Karya Artha Bhakti Group tax consultant. The assessment included a total of 15 question items, all of which were deemed valid due to a correlation value above 0.2913.

Table 6. Reliability Test Results

N of Items	Cronbach's Alpha	Reliability Standards	Information
15	0.911	0.60	Reliable

Source: Processed data (2024)

Table 6 presents the reliability test results, demonstrating that the Cronbach's alpha value for all training, education, and employee performance knowledge variables exceeds 0.60. This indicates that all statement items are classified as reliable and can be trusted as measurement instruments.

Table 7. Results of Descriptive Statistical Tests

	N	Minimu m	Maximu m	Mean	Std. Deviation
Performance	31	12.00	30.00	26,2581	3.68753
Training	31	8.00	20.00	17,2581	2,76849
Education	31	7.00	15.00	12,6774	1.95597
Knowledge	31	4.00	10.00	6,7742	1.90979

Source: Processed data (2024)

Table 7 shows that employee performance has a minimum value of 12.00, a maximum value of 30.00, a mean of 26.2581, and a standard deviation of 3.68753. The training variable has a minimum value of 8.00, a maximum value of 20.00, a mean of 17.2581, and a standard deviation of 2.76849. The education variable has a minimum of 7.00, a maximum value of 15.00, a mean of 12.6774, and a standard deviation of 1.95597. The knowledge variable has a minimum value of 4.00, a maximum value of 10.00, a mean of 6.7742, and a standard deviation of 1.90979.

Table 8. Results of the One-Sample Kolmogorov-Smirnov Test

N	31	
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1.65582128
	Most Extreme Differences	Absolute Positive Negative
Test Statistics	,107	
Asymp. Sig. (2-tailed)	,200 ^{c,d}	

Source: Processed data (2024)

Table 8 shows normality using the Kolmogorov-Smirnov test. The significance value obtained is 0.200, which exceeds 0.05. Therefore, it can be concluded that the data used in the regression analysis shows a normal distribution because the significance value exceeds 0.05.

Table 9. Coefficient of Determination (R Square)

R	R Square	Adjusted R Square	Std. Error of the Estimate
,894	,798	,776	1.74539

Source: Processed data (2024)

Table 9 shows that the R square value is 0.798, which indicates a strong correlation between training, education, and knowledge and the performance of Karya Artha Bhakti Group tax consultants, which is 79.8%, while the remaining 20.2% is attributed to external variables that are not included in this research model.

Table 10. Simultaneous Test Results (F Test)

	Sum of Squares	df	Mean Square	F	Sig.
Regression	325,683	3	108,561	35,636	,000 ^b
Residual	82,252	27	3,046		
Total	407,935	30			

Source: Processed data (2024)

Table 10 shows that a significant value of 0.000 is achieved by running the test at a 95% confidence level ($\alpha = 0.05$), which is lower than the conventional value of 0.05. This indicates that training, education, and knowledge simultaneously affect the performance of Karya Artha Bhakti Group Tax Consultants.

Table 11. Partial Test Results (t-Test)

	B	Std. Error	Beta	t	Sig.
(Constant)	3,429	2,297		1,493	,047
Training	,848	,143	,637	5,930	,000
Education	,515	,220	,273	2,338	,027
Knowledge	,245	,197	,127	1,245	,014

Source: Processed data (2024)

Table 11 shows a significance level of 0.047 (<0.05), indicating that if training, education, and knowledge increase, the performance of tax consultants will increase significantly (3.429). The training regression coefficient of 0.848 with a significance level of 0.000 indicates that training will improve the performance of tax consultants. Education has a coefficient of 0.515 and a significance level of 0.027, indicating that it positively and significantly improves the performance of tax consultants. Knowledge has a coefficient of 0.245 and a significance level of 0.014, indicating that education positively and significantly improves the performance of tax consultants.

Table 12. Summary of Hypothesis Testing Results

	Hypothesis	Sig	Results
H1	Training has a significant positive effect on Tax Consultant Performance	,000	Accepted
H2	Education has a significant positive effect on Tax Consultant Performance	,027	Accepted
H3	Knowledge has a significant positive effect on Tax Consultant Performance	,014	Accepted

Source: Processed data (2024)

The Effect of Training on Tax Consultant Performance

The first hypothesis test shows that training positively and significantly improves tax consultant performance by encouraging employees to further expand their expertise and technical abilities in managing various difficult tax issues. This is in line with the theory of organizational behavior, which states that individuals or organizations can acquire new information through learning, leading to behavioral changes and improved performance. As a result, training offers an opportunity for tax consultants to increase their knowledge and improve their performance in handling daily work issues (Anggono & Teng, 2024).

Employees at Karya Artha Bhakti Group Tax Consultants can keep up to date with the latest developments in tax laws and policies through ongoing training. This is important considering the ever-evolving tax consulting environment, which requires regularly updated knowledge to maintain competence. Gaining new information through training allows people to deal with work issues more effectively and efficiently.

The results of this study align with previous studies demonstrating the impact of training on employee performance (Meryam, 2018) and tax consultants (Setiawan, 2019). This is because training not only imparts new information and skills, but also encourages employees to pursue continuous learning and self-improvement. Holy et al. (2023) found that training has an effect on employee performance. Mintawati et al. (2023) said that training has a significant positive effect on employee performance in service companies because it requires expertise.

This can increase job satisfaction and help employees achieve professional goals. As a result, training affects individual and organizational performance as a whole. This study found that most respondents answered that the training material was appropriate to their needs and was able to support the work being done, so the training had a positive and significant influence on the performance of Karya Artha Bhakti Group tax consultants.

The Effect of Education on Tax Consultant Performance

The second hypothesis test shows that education has a positive and significant influence on the performance of tax consultants because, with higher education, tax consultants will be better able to understand various tax regulations and policy changes that occur. Employees with a more comprehensive understanding of tax concepts can provide more effective and efficient solutions to clients. Education can also improve the analytical and problem-solving abilities of tax consultants in handling complex tax situations, which will ultimately improve their performance in providing the best service to clients.

Organizational behavior theory also supports the relationship between education and tax consultant performance. Education can affect employee attitudes and behavior in the work environment, so employees with higher education tend to have better performance. Additionally, education can shape the mentality and professionalism of employees, including tax consultants, in carrying out their duties and responsibilities.

The results of this study align with previous research indicating that education within a company or agency plays a crucial role in enhancing the company's overall performance and fostering employee mental development (Faizal, 2024). Meryam (2018) found that education has a positive and significant effect on employee performance. Education allows tax consultants to have better knowledge and skills in

dealing with job demands and can provide more appropriate and effective tax solutions to clients. The study's results revealed that the most prevalent educational backgrounds among the respondents were undergraduate (S1) and postgraduate (S2). In addition, most respondents answered that good education will produce quality employees, so that education has a positive and significant effect on the performance of Karya Artha Bhakti Group tax consultants.

The Effect of Knowledge on Tax Consultant Performance

Tax knowledge has a positive and significant impact on the performance of tax consultants because this information serves as a fundamental basis for providing correct, relevant, and timely services to clients. In this context, a comprehensive and in-depth understanding of tax regulations and provisions allows consultants to reduce errors in tax reporting and encourage optimization of the company's tax obligations.

In organizational behavior theory, employee knowledge is an important factor in improving overall business efficiency. The resource-based view states that knowledge is a resource that is challenging to imitate and has strategic significance for the firm. Tax consultants with extensive expertise can provide efficient solutions to clients while helping the firm maintain a competitive advantage in the tax consulting services sector. Consequently, knowledge serves as intellectual capital that enhances individual and organizational performance.

The results of this study align with Ayun Rahmania's (2022) research, which suggests that knowledge significantly influences the performance of tax consultants. In-depth knowledge of tax laws is the key to providing accurate and timely services. When a person is willing to learn through formal or non-formal education about tax procedures and provisions, their knowledge will increase.

Knowledge of taxation is essential for tax consultants because it can reduce errors in tax payments and improve the company's financial performance. Employees who have a thorough understanding of tax regulations tend to be more effective in providing services to clients. In this study, respondents answered that they understand their jobs and procedures in the company, so that knowledge has a positive and significant effect on the performance of Karya Artha Bhakti Group tax consultants.

CONCLUSION

Based on the results that have been explained, the conclusions in this study are Training has a positive and significant effect on the performance of tax consultants. The findings of this study are in line with the research of Meryam, (2018) and Setiawan, (2019) because effective training can improve the expertise of tax consultants. Education has a positive and significant effect on the performance of tax consultants. The findings of this study are in line with research Faizal, (2024) and Meryam (2018) because consultants who have education can more effectively understand tax laws and procedures, so they are able to offer superior solutions to clients. Knowledge has a positive and significant effect on the performance of tax consultants. The findings of this study are in line with the research of Ayun Rahmania (2022) because employees who have a good understanding of tax regulations tend to be more effective in providing services to clients. Therefore, companies must proactively develop their tax expertise through education and training to improve their performance in providing services to clients.

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