

Strategic Position Of Asrarudin Tax: SWOT Approach

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Abstrak: This study was conducted to determine the SWOT and management policy directions in running a tax consulting business amid competition and with other consulting offices. This study uses a qualitative approach using descriptive analysis methods and using literature studies related to tax consulting offices. The results of the study show that the strength factor has a score of 3.72, the weakness factor has a score of 3.30, the opportunity factor has a score of 3.60, and the threat factor has a score of 3.60. this indicates that the Asrarudin tax consultant office has very strong internal conditions and has a great opportunity for growth despite the lack of regulatory support but nevertheless needs to make improvements to continue to be able to maintain competition from other consulting offices.

Keywords: Keyword : Tax Consultant, SWOT Analysis

INTRODUCTION

Large and advanced companies are almost certainly involved in strategic planning. This is an effort to help organizations become more productive in directing the allocation of existing resources within the company environment to achieve the goals to be achieved (Emet; 2017). Strategic planning is the key to management success in running the organization. Strategic management is an ongoing process that will direct the company to realize and evaluate organizational decisions that enable the organization to achieve its stated targets. The target can be in the form of corporate values or responsibilities. Strategic management provides space for organizations to be more proactive in making and determining future policy directions.

Strategic management is an analysis of the decisions and actions taken by an organization to create and maintain the sustainability of its superiority. In the process, strategic management becomes a series of activities in analyzing things that make it possible to improve organizational performance by determining the right strategy so that it will produce superior advantages compared to its competitors by first establishing the vision of the organization. Vision is the main goal or the main picture of the direction in which the organization will be taken in the future. Furthermore, after establishing the vision of the organization, the next step is to determine the mission of the organization. Mission is a process or stage that must be carried out by the organization to achieve the goals set out in the vision. Goals are concrete goals to be achieved by the organization. The next phase of the strategic management process is an external and internal analysis known as a SWOT analysis (Santoso & Alawiyah, 2021).

SWOT analysis helps companies identify strengths, weaknesses, opportunities, and threats within the organization. SWOT will be a guide for management in maintaining what is a strength, evaluating things that

are lacking, seizing new opportunities that exist outside the company's environment and minimizing risks that will occur with threats that exist outside the company's environment.

SWOT analysis (strengths, weaknesses, opportunities and threats) is one of the most popular strategy tools worldwide (Richard, 2003). Mike Morrison (2012) states that the initial emergence of SWOT was started with the term SOFT analysis (Satisfactory (good in the present), Opportunity (good in the future), Fault (bad in the present), Threat (bad in the future)) this is motivated by the frequent failure of business planning that occurs in America and England. In the course of time when it was presented at Zurich Urick and Orr changed F to W so that it turned into SWOT or those who are familiar with SWOT analysis, (Humphrey, 2005). Wehrich (1982) in Fred (2011) has modified the SWOT in a matrix format, by matching the internal factors of the organization, namely the strengths and organizational weaknesses with external factors, namely the opportunities and threats that will be faced by the organization so that it will be able to perfectly analyze the strategies that will be carried out by the organization both in facing threats, managing opportunities to minimize weaknesses and avoiding threats to competition from outside the organization. And the resulting SWOT matrix becomes the four-box matrix that we know today.

The strengths, weaknesses, opportunities and threats (SWOT) matrix is a very important tool and can assist organizational managers in developing the four types of strategies, namely: strengths and opportunities strategies, weaknesses and opportunities strategies, strengths and threats strategies, and weaknesses and threats strategies. Matching external factors as well as internal factors is a difficult part in developing a SWOT matrix that requires good judgment. The strengths and opportunities strategy uses strengths from within the company's environment to take advantage of opportunities that exist outside the company. Almost all company managers want the organization they lead to be in a path where the company's internal strengths are utilized to take advantage of opportunities that exist outside the company environment (Qomariah et al., 2016).

Organizations in general will pursue a strategy of weaknesses and opportunities, strengths and threats, or weaknesses and threats to enter into situations where they can implement a strategy of strengths and opportunities. A manager who has the ability to manage a company, when they see that the company has significant weaknesses, the manager will manage these weaknesses to become strengths in the face of competition. Vice versa When an organization faces a major threat, the manager will try to avoid it while taking advantage of the opportunities that exist (Nursaid et al., 2021).

The weakness and opportunity strategy aims to improve the weaknesses that exist in the company's internal environment by maximizing the opportunities that exist outside the company's environment. Often companies get opportunities from outside the company's environment, but the company has weaknesses from within the company's own environment so that it will interfere with the company's performance in taking advantage of these opportunities. For example, there is a request for tax assistance services from a client which is quite high (opportunity), but because the workforce is still small, it is unable to meet the client's needs so that the opportunity is lost (weakness).

Strengths and threats strategy, this strategy utilizes the company's strengths to minimize the impact that occurs from threats that come from outside the company's environment. No matter how big a company is, it is not immune from threats that come from outside the company's environment, so if the company's management is negligent in managing these threats, it is not impossible that unwanted things will happen, such as for example the company going bankrupt.

The weakness and threat strategy is a defensive tactic carried out by management where the company makes improvements to reduce existing weaknesses in the company's environment so that it is able to avoid threats that come from outside the company's environment. If the company cannot manage this condition properly, then the company is in a very urgent position because it is not impossible that when weaknesses are not addressed, while on the other hand threats are always haunting, the company will experience bankruptcy because it is unable to face the competition with its business opponents.

The partner hypothesis was developed on the conception (Freeman, 1984) that apart from shareholders, in a corporate environment there are various parties who have interests that must be managed so that there is no conflict of interest. Therefore companies must establish good relations with parties who have these interests and continue to improve collaboration with them (Pushpakumara et al., 2018). Therefore, the success of an organization is determined by how well the management manages relationships with those who have these interests. Thus, a suggestion that management should maximize the potential of stakeholders as a reference for stakeholder theory is justified by the fact that swot studies can support and describe the position of stakeholders as a strength in the form of support from various stakeholders.

Asset based see hypothesis is a concept that describes that an organization will achieve competitive advantage with its competitors when the organization is able to maximize existing resources so as to be able to direct the company to be able to survive continuously despite facing various kinds of competition (Barney, 1986). The main approach of the assets based hypothesis is an understanding of the relationship between resources, capabilities, competitive advantage, and profitability in particular to understand the mechanisms by which to maintain excellence so that companies can survive continuously from various kinds of competition.

This theory was first put forward by Wernerfelt (1984) in his work entitled "a resource-based see of the firm" and then Barney (1991) "Firm Assets And Supported Competitive Advantage" Explaining Company Resources Helps Companies Improve Operation Efficiency and Effectiveness Company.

This paper examines the relationship and influence between strategic management concepts on organizational performance. Maleka, (2014) Describes Strategic Planning as a Roadmap for an Organization to Fulfill the Set Goals. On the other hand, Berzins (2010) understands the concept of strategic planning to influence organizational performance based on a particular school of thought, while strategic planning has important elements that determine its effectiveness.

Asrarudin tax consultant is a tax consultant whose address is Jalan Batu Bolong number 52 Griya Pagutan Indah, Pagutan Barat, Mataram, NTB. Established on February 14 2012 with a tax consultant practice license registration number si-2339/pj/2012. With the permission of attorney issued by the Indonesian tax court number kep-1132/pp/ikh/2022

Asrarudin tax consultant is under the auspices of the Indonesian tax consultant association, IKPI was established on August 27, 1965.

Vision

Becoming a Trusted Tax Consulting Firm and Partner of the Directorate General of Taxes in Fostering Taxpayer Obedience in Paying Taxes

Mission

Becoming a Consultant Who Provides Good and Correct Directions In Accordance with Applicable Legislation. Improving the management and performance of companies that are more accountable, transparent,

honest and responsible based on the values of professionalism, mutual respect and loyalty to commitments. Assisting the Government in Raising Awareness and Compliance of Taxpayers to Fulfill Their Obligations in Paying Taxes in Accordance with Applicable Laws and Regulations

METHOD

Research Purposes

This research was conducted with the hope of knowing the strategic position of tax consultants in providing services in the field of taxation.

Research Methods

The approach used in this study is to examine the presentations and arguments presented by the parties to find out how to make decisions in the provision of tax services. In writing this article the author uses a qualitative method approach with descriptive analysis. Besides that, this research also uses literature study where data comes from literature related to Asrarudin's tax consultant office¹.

RESULTS AND DISCUSSION

SWOT Implementation At KKP "Asrarudin TAX Consultan"

SWOT analysis is one of the analyzes that has been widely used by organizations, companies, and government agencies. One of the reasons why SWOT analysis is widely used is because this analysis is quite basic as a weapon in determining the best solution to conflicts that may occur in organizations. SWOT analysis is a tool for companies to develop plans that can be used to determine strengths, weaknesses, opportunities and threats in carrying out company activities (Gurel And Tat ;2017)

Analyzing the company's environment using swot helps to determine the current situation so as to identify key opportunities and significant disruptions. If used correctly, swot analysis can be a great foundation for determining the direction of company policy (Juliet, 2018).SWOT analysis is an input for companies in introducing organizational resilience, deficiencies, expectations, and threats. Swot will guide you to build on what you do well, overcome what you lack and seize new opportunities, and reduce risks that may occur.

Internal Strategy Factors

There are two factors that will be measured in this internal strategy factor, namely the strength factor and the weakness factor where this factor will greatly influence management policy to make decisions in running the company. The following is an analysis of internal strategic factors conducted at the Asrarudin tax consultant office

¹Danandjaja J, Library Research Methods (Indonesian Anthropology, 2014)

Table 1. Internal Strategy Factors

Internal Strategy Factors	Mark	Weight	Score
Strength Factor			
Have a business license	4	20	0.80
The Quality of Service Provided is Good	4	22	0.88
Effect of Location on Continuity Good Try	2	5	0.10
Maximum Service To Clients	4	15	0.60
Good Cooperation With KPP	4	10	0.40
The existence of a network with clients	3	8	0.24
Serving Staff Ability	4	10	0.40
Has Qualified Staff In Tax & Accounting	3	10	0.30
Total			3.72
Weakness Factor			
Don't have IT staff yet	3	20	0.60
Limited Number of Staff	3	15	0.45
Unstructured and Uniform Working Papers (Accounting & Tax)	3	10	0.30
Not Inventoryed Tax Issues Handled (Database). (SP2DK, Examination, Appeal & Lawsuit))-In Development	3	15	0.45
Unavailability of Client Database (Profile, Qualifications, and SPK) -In Development	3	10	0.30
The Unavailability of Human Resources (Staff) Skills Development Platform	4	30	1.20
Total			3.30

External Strategy Factors

There are two factors that will be measured in this external strategic factor, namely the opportunity factor and the threat factor where this factor is related to conditions that occur outside the scope of the company. And this will greatly affect the direction of management policies in running the company because these external conditions are conditions with very high uncertainty.

The following is an analysis of external strategic factors conducted at the Asrarudin tax consulting office.

Table 2. External Strategy Factors

External Strategy Factors	Mark	Weight	Score
Opportunity Factor			
Large Number of Taxpayers	4	20	0.80
Client Busyness	4	10	0.40
Clients Who Don't Understand Taxation	4	20	0.80
Clients Who Want To Reduce Amount Tax Imposition (Tax Avoidance)	2	10	0.20
Clients Who Have Problems On Tax Imposition	3	20	0.60
Relatively Few Tax Consultants	4	10	0.40
Tax Laws And Their Turnovers Are Always Changing And Increasing	4	10	0.40
Total			3.60
Threat Factor			
High Level of Competition	2	10	0.20
The High Growth of Service Business Surrounding Consultants	2	10	0.20
There is no Law Regulating Tax Consultants	4	30	1.20
There Are Still Many Unlicensed Consultants	4	20	0.80
Threatened Consulting Services Business Risks Criminal	4	20	0.80
MK Decision No. 63/PUU-XV/2017 Regarding the Fulfillment of Rights and Obligations of Taxpayer Proxy	4	10	0.40
Total			3.60

Table 3. SWOT Strategy

<p style="text-align: center;">IFAS</p> <p style="text-align: center;">EFAS</p>	STRENGTH (S)	WEAKNESS (W)
	<ol style="list-style-type: none"> 1. Have a business license 2. The Quality of Service Provided is Good 3. The Effect of Location on Good Business Continuity 4. Maximum Service To Clients 5. Good Cooperation With KPP 6. The existence of a network with clients 7. Serving Staff Ability 8. Has Qualified Staff In Tax & Accounting 	<ol style="list-style-type: none"> 1. Don't have IT staff yet 2. Limited Number of Staff 3. Unstructured and Uniform Working Papers (Accounting & Tax) 4. Not Inventoryed Tax Issues Handled (Database). (SP2DK, Examination, Appeal & Law-suit))-In Development 5. Unavailability of Client Database (Profile, Qualifications, and SPK) -In Development 6. The Unavailability of Human Resources (Staff) Skills Development Platform
OPPORTUNITIES(O)	STRATEGY (SO)	STRATEGY (WO)
<ol style="list-style-type: none"> 1. Large Number of Taxpayers 2. Client Busyness 3. Clients Who Don't Understand Taxation 4. Clients Who Want to Reduce the Amount of Taxation (Tax Avoidance) 5. Clients Who Have Problems On Tax Imposition 6. Relatively Few Tax Consultants 7. Tax Laws And Their Turnovers Are Always Changing And Increasing. 	<ol style="list-style-type: none"> 1. Improve FacilitiesServiceIn Serving Clients. 2. Expanding Network To Clients. 3. Collaborating with IKPI. 4. Strengthening Image In Society. 5. Still Maintain Quality So that CanMaintaining Regular Clients. 	<ol style="list-style-type: none"> 1. Increasing Number of Staff. 2. There is a need to provide a website to make it easier for clients to find information about consulting firms. 3. Doing Tax Socialization Often
THREATS (T)	STRATEGY (ST)	STRATEGY (WT)
<ol style="list-style-type: none"> 1. High Level of Competition 2. The High Growth of Consulting Service Business Around 3. There is no Law Regulating Tax Consultants 4. There Are Still Many Unlicensed Consultants 5. Business Risk of Consulting Services Threatened by Criminal 6. MK Decision No. 63/PUU-XV/2017 Regarding the Fulfillment of Rights and Obligations of Taxpayer Proxy 	<ol style="list-style-type: none"> 1. Providing Good Service To Satisfied Clients. 2. Make Good Reports. 3. Make Visits to Clients. 	<ol style="list-style-type: none"> 1. Be careful In Make Report Taxation Or In Tax Reporting. 2. Do Service On line. 3. The work is based on a work contract that contains terms and obligations of the tax consultant

SWOT MATRIX

		Opportunity	
Weaknesses	Good Internal Conditions With Considerable Market Opportunities	Very Strong Internal Condition And Has Great Opportunities For Growth	
	Very Good Internal Condition But Needs Improvement To continue to be able to maintain competition	Very Good Internal Condition But Lack of Support Regulation	
		Threats	
		strength	

CONCLUSION

In its application, SWOT is expected to help management to find out the position of the consulting office in making relevant policies. Based on the results of the swot analysis above, a score is obtained for each factor, namely;the strength factor gets 3.72, the weakness factor gets a score of 3.30, the opportunity factor gets a score of 3.60, and the threat factor gets a score of 3.60. This shows that the Asrarudin tax consulting office has very strong internal conditions and has a great opportunity for growth despite the lack of regulatory support but nevertheless needs to make improvements to continue to be able to maintain competition from other consulting offices.

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