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I Gede Agus Kerta Raharja  
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# Artikel

*by* I Gede Agus Kerta Raharja

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## Tax Consultant Competitive Strategy with SWOT Analysis (Case Study of Tax Consultants Smart Advisory Solutions)

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**Abstract:** Strategy is a planning tool in supporting a business in achieving its goals. Strategy is carried out to help companies make decisions to achieve certain goals. This study aims to determine the competitive position of the company if it is analyzed using the Strategic Advantage Profile (SAP) and to determine the competitive strategy in getting more by using the SWOT analysis technique. This study uses primary data sources with interview and documentation data collection methods. The analysis technique used is SWOT analysis. The first stage is the collection of internal data in the form of strengths and weaknesses, and external data in the form of opportunities and threats. The second stage is analysis of Strategic Advantage Profile (SAP), Environmental Threat Opportunity Profile (ETOP), SWOT Diagram and SWOT Matrix. The third stage is the decision-making stage to determine the company's strategy. The results show that the company is in quadrant I (Aggressive), which shows the strength to see opportunities taken from the Strengths-Opportunities (SO) strategy. SO strategies that can be implemented by the company include being located in the Bali area which has the opportunity to get more local and even national clients, conducting human resource training, collaborating with clients and prospective clients to build trust between the two parties in the business world.

**Keywords:** Positioning, SWOT Analysis and competitive strategy.

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### Introduction

The growth of tax consultants in Badung and Denpasar is the output of efforts to implement national development. The impact of this causes competition in the business world in the era of globalization in Indonesia, especially in Badung and Denpasar districts. Companies must take action in the form of strategies in order to compete to achieve company goals. Strategy is a tool that becomes a benchmark for a company to achieve its goals. The strategy generally recognizes the term marketing mix, namely the marketing techniques used in formulating strategies with the implementation of the 4Ps (product, price, promotion, and place) and the strategy needs to be analyzed in order to find out the opportunities that will be generated. SWOT analysis in the company analyzes internal and external factors, namely strengths, weaknesses, threats and opportunities that become a reference for how much the company's efforts to achieve goals are supported by positioning, targeting and strategic, as well as the 4Ps offered by the company. Strength, Weakness, Opportunity and Threat (SWOT) analysis is one of the analytical methods that helps a business in knowing the company's position proportionally in the world of business competition. Strategy is a planning tool in supporting a business in achieving its goals for its business continuity. Competition is the planned and unplanned steps of a business in attracting the attention of consumers, strengthening its position in the market, and surviving the pressures of competition.

Business or business competition is an effort from two or more companies that are active in obtaining their respective strategies. The implementation of the competitive strategy that will be carried out by the company requires management knowledge, both in planning, implementing, monitoring, and evaluating. SAP analysis plays a role in analyzing the company's internal factors which include strengths and weaknesses when compared to similar companies. ETOP analysis is in charge of analyzing the company's external factors which include opportunities and threats faced by the company.

Based on the description, the strategy that can be done is to take advantage of the company's location to get clients. However, in practice, the Smart Advisory Solutions tax consultant located in Badung only gets foreign customers who are a minority who live in the vicinity of the company's location rather than local or national customers. This is in contrast to the company's goal of having a target market for foreign and local entrepreneurs, small & medium enterprises and similar multinational companies in Indonesia and in the Asia-Pacific region. Based on the formulation of the problem, the research objectives are to find out the competitive position of the Smart Advisory Solutions tax consultant when analyzed using the Strategic Advantage Profile (SAP). And to determine the competitive strategy of the Smart Advisory Solutions tax consultant in getting more by using SWOT analysis techniques and to determine the most appropriate and competitive competitive strategy.

### 3 Method

This research is a descriptive qualitative research with a case study method that utilizes primary data sources from companies. Data was collected by means of interviews, questionnaires and documentation. The place and time of the research was at the tax consultant Smart Advisory Solutions which was held from February to April 2022. To test the validity of this research, the validity of the data triangulation methods, theories and data sources was carried out. The technique of analyzing the research data is making an explanation of the SWOT analysis which consists of Strategic Advantage Profile Analysis to determine the company's position and Environmental Threat Opportunity Profile analysis.

## Results and Discussion

### SAP Analysis

#### a. Strength.

Strength is the company's ability to maintain the company's position. On the point of strength, there are eight indicators in determining the assessment. Rating assessment is determined by company employees who are respondents in this study. My assessment was done by asking the company's strengths and its implementation in the field. Through this assessment, the category that is the strength of the company is that each employee has a minimum tax brevet of A and B, while senior employees have a C tax brevet. client. Providing services by employees to clients in providing tax education,

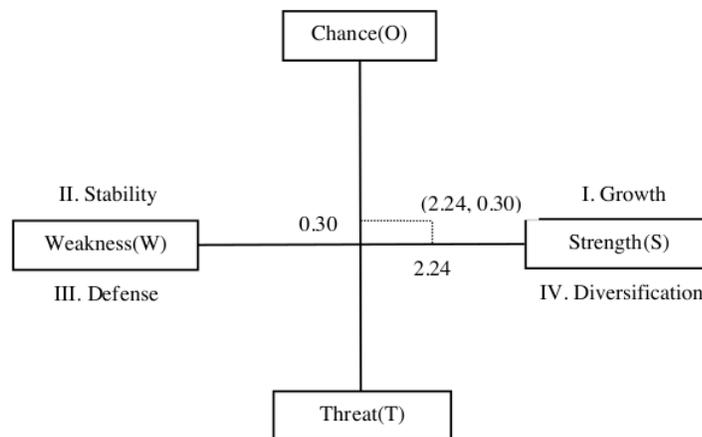
#### b. Weakness.

Weaknesses are a barrier factor for the company in achieving its goals. At the point of weakness, there are three indicators in determining the assessment. The weakness found from the research results is that communication between junior employees and clients is still not well established and still needs guidance from seniors which causes inefficient completion of work. Employee turnover is also quite high due to the lack of employee commitment to the company.

SAP analysis is based on interviews and questionnaires from 15 respondents, so in this study a score of 3.62 means that the tax consultant Smart Advisory Solutions is in a dominant position or a strong competitive position. In this position, the company can move or act quite freely without jeopardizing its long-term position and is quite secure, even if competitors act actively.

**Table 4.1** SAP Analysis Results

<b>Strength</b>			
1. Qualification requirements of brevet tax consultant C	0.13	3.87	0.58
2. Owner-employee communication	0.12	3.80	0.46
3. Quality of service	0.12	3.60	0.47
4. Maintain customer/client confidentiality	0.11	4.00	0.56
5. Employee discipline	0.11	3.67	0.48
6. Employee experience	0.10	3.73	0.37
7. Services provided	0.12	3.67	0.44
8. Work Environment	0.08	3.33	0.27
<b>Total</b>	<b>1.00</b>		<b>3.62</b>
<b>Weakness</b>			
1. Tax Fee	0.34	1.00	0.34
2. Employee communication with clients	0.34	1.67	0.57
3. Employee turnover	0.32	1.47	0.47
<b>Total</b>	<b>1.00</b>		<b>1.38</b>
<b>Difference between Strengths and Weaknesses</b>			<b>2.24</b>



**Figure 4.1** Results of the Swit Analysis Diagram

**ETOP analysis**

a. Opportunity.

Opportunities are external factors that Smart Advisory Solutions tax consultants can take advantage of. At the point of opportunity, there are seven indicators in determining the assessment. Based on the results of the study, the factor that became an opportunity was that the company had a good reputation based on the client's opinion which stated that the service provided was good and the employees were competent in the field of taxation, disciplined and friendly when serving clients. This can be an indirect marketing opportunity with information disseminated by clients to colleagues about the company's advantages.

The strategic location with the establishment of many hotels, restaurants and other businesses makes the area one of the economic centers of Bali and is an opportunity for tax consultants Smart Advisory Solutions to gain more clients.

b. **Threat.**

Threats are external factors that become obstacles to the tax consultant Smart Advisory Solutions. At the point of threat, there are four indicators in determining the assessment. Based on the research results, the factor that poses a threat to the company is competition with other tax consultants. Smart Advisory Solutions tax consultant is a newly established company, so the company's name is less well known by potential clients and prefers other tax consultants who are considered more experienced because they were first established. The delay or lack of data provided by the client in the tax calculation process carried out by the company will hinder the process of completing the employee's work.

The ETOP analysis in this study was also determined from the results of interviews and questionnaires. Based on the ETOP analysis, for EOE the result is 2.99 and the ETE is 2.69, which means the company's position is in the ideal business. Based on these results, the tax consultant Smart Advisory Solutions has a high chance of success with a small risk of failure.

**Table 4.2** Results of ETOP Analysis

<b>Opportunity</b>			
1. Company's good name	0.13	1.93	0.25
2. Having clients in Foreign	0.12	3.53	0.42
3. Development of targets to the national (Eastern Indonesia)	0.16	1.87	0.30
4. Collaborating with clients/prospective clients	0.14	3.33	0.45
5. Payments through a tax consultant process are more reliable	0.15	3.87	0.60
6. More companies need tax services	0.15	3.27	0.49
7. Client communication and trust	0.15	3.20	0.48
<b>Total</b>	<b>1.00</b>		<b>2.99</b>
<b>Threat</b>			
1. More tax consultant offices in Bali	0.23	3.87	0.89
2. Employee discipline	0.26	2.00	0.52
3. The client does not agree with the applied tax fee	0.26	1.60	0.42
4. Limited market share	0.25	3.47	0.87
<b>Total</b>	<b>1.00</b>		<b>2.69</b>
<b>Difference Opportunities with Threats</b>			<b>0.30</b>

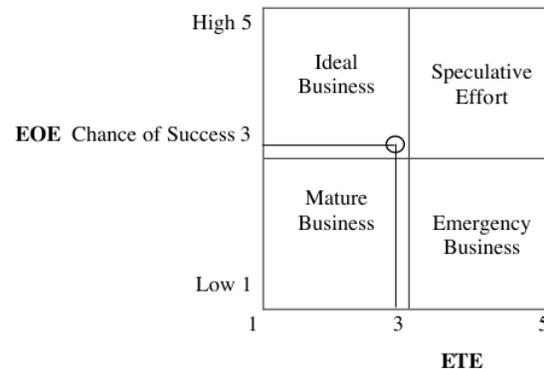


Figure 4.2 ETOP Matrix Results

**SWOT Matrix**

The following strategies are the results of research through the SWOT matrix.

a. SO Strategy

SO strategy is the utilization of all strengths and opportunities to win the competition by the company, which are as follows.

- 1) Establishing good relationships or collaborating with clients is an important thing to do for the company's success. In addition to this, establishing good communication, being friendly and maintaining client trust will make clients continue to use consulting services at Smart Advisory Solutions tax consultants.
- 2) Increase market access in order to compete with other tax consultants. To support increasing market access at Smart Advisory Solutions tax consultants, namely by increasing employee competence and utilizing the internet and social media as a means of introducing tax consultant services.
- 3) Maintain the company's reputation among the public and clients. This can be done by increasing employee discipline, maintaining the confidentiality of client data, dressing and being polite when working or meeting clients.

b. ST strategy

- 1) Setting a more competitive tax fee according to a market price that is neither too low nor too high, in order to compete with other tax consultants. The client is also given an explanation regarding the tax fee set by the company in accordance with the quality of tax services at the Smart Advisory Solutions tax consultant.
- 2) Informing and explaining to clients about the files or data needed in carrying out tax calculations for the purpose of clients being able to provide the requested files. This is supported by the communication skills of each employee with clients.

c. WO Strategy

- 1) Maintain a comfortable working environment and atmosphere so that employees remain comfortable at work.
- 2) Conduct training on tax regulations and knowledge on a regular basis to employees with the aim of increasing qualifications and updating employee knowledge. Conducting training will open up opportunities for companies to compete with other tax consultants to get more clients.

d. WT strategy

- 1) Improve employee skills in knowledge and communication with clients. The client will use the services of another tax consultant and the client's interest in using the company's services will decrease if the weaknesses of the company cannot be corrected.

### Conclusion

The conclusions of this study as the basis for formulating competitive strategies at the Smart Advisory Solutions tax consultant are as follows.

- a. The position of the tax consulting firm Smart Advisory Solutions using SAP analysis shows the company is in a dominant competitive position, which is obtained from the SAP analysis of 3.62.
- b. Smart Advisory Solutions tax consultant is in the ideal business, which can be seen from the results of the EOE analysis of 2.99 and the ETE analysis of 2.69. The company has a large chance of success and a small risk of failure according to the discussion of the ETOP analysis above.
- c. Based on the results of the SWOT analysis matrix, there are several competitive strategies for the company. First, the SO strategy is carried out by establishing cooperation, establishing good communication and maintaining the good name of the company with clients. ST strategy, namely by setting tax fees that are more competitive and balanced by improving the quality of tax services offered by the company.
- d. WO strategy, can be done by increasing comfort for employees at work and conducting training for employees to improve and update knowledge about taxation. The last strategy, namely the WT strategy, can be done by increasing the ability of employees both in terms of communication and qualifications which are obstacles for the company.

Suggestions that can be conveyed from the research results obtained are as follows.

- a. Tax consultant Smart Advisory Solutions must maintain a strong competitive position and an ideal business position. Companies must be able to take advantage of existing opportunities and avoid various kinds of threats faced. All internal weaknesses owned by the company must be able to be minimized by improving them and highlighting the strengths of the company. It aims to make Smart Advisory Solutions tax consultants the best in Bali and even Indonesia.
- b. Companies are advised to do cooperation with companies both in Bali, Indonesia and International which aims to expand market access so as to reach more clients. The implementation of cooperation is accompanied by good communication from the company which has an impact on attracting new clients and retaining old clients to use the company's services.

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