Research Paper

Influence of System Quality, Information Quality, and Tax Service Quality to Taxpayer Compliance and Risk as a Moderating Variable

[1]Dewi Arvini wisudawaty, [2]Yohanes Rura, [3]Andi Kusumawati

[1](Accounting Departement, Hasanuddin University)
[2](Accounting Departement, Hasanuddin University)
[3](Accounting Departement, Hasanuddin University)
Corresponding Author: Dewi Arvini wisudawaty

ABSTRACT: *The research aimed at investigating the influence of the system quality, information quality, and service quality on the tax payer compliance and risk effect in the interaction relationship between the system quality, information quality, and tax service quality on the tax payer compliance. The research used the quantitative approach. The research was conducted in the Tax Service Office, Makassar Municipality. Data were collected through the questionnaire distribution. The research samples were as many as 184 respondents who were selected using the convenience sampling technique. The data were analysed using the Moderated Regression Analysis (MRA). The hypotheses proposed were as many as 6 (six). The research result indicates that the system quality has the influence on the tax payer compliance, the information quality has the effect on the tax payer compliance. The tax service quality has the impact on the tax payer compliance, the risk moderates the information quality influence on the tax payer compliance, the risk moderates the tax service quality effect on the tax payer compliance, and the risk does not moderate the system quality impact on the tax payer compliance in the Tax Service Office, Makassar Municipality, South Sulawesi.*
KEYWORDS: *Information quality, system quality, service quality, risk, compliance.*

I. INTRODUCTION

The tax reform in 1983 was an attempt to change various tax laws and regulations that were in effect before. This effort tries to answer the demands and needs of the people about the need for a fundamental set of tax laws and regulations. To maintain the continuity of tax revenues as the backbone of state revenues, the Directorate General of Taxes has formulated and implemented strategic policies by gradually improving a set of tax regulations and tax administration policies since 2002. These efforts were made to improve taxpayer compliance.

Tax compliance issues are a classic problem faced in almost all countries that implement taxation systems. Discussion of the concept of compliance is a very important element in order to increase revenue from the tax sector [25]. One of the efforts made is through tax reform with the enactment of a self assessment system. [32]states that the Self assessment system is a tax collection that authorizes, trusts, and is responsible to taxpayers to calculate, calculate, pay, and report on the amount of tax to be paid. With the enactment of the system taxpayer compliance becomes an important aspect in increasing tax revenue where in the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations.

At the Makassar intermediate tax service office, the realization of 2017 tax revenues tends not to reach the targeted revenue. Realization of tax revenues in South Sulawesi, Southeast Sulawesi and West Sulawesi has only reached Rp 9.532 trillion from the target of Rp 14.350 trillion. The public's awareness to pay taxes in these three provinces is still low when compared to the area in Java which contributes around Rp. 1,000 trillion in tax revenue. With this phenomenon, it shows that there is still a lack of tax compliance in carrying out its tax obligations which is a factor that causes the tax revenue target to not be reached. Therefore it is necessary to do a study to find out what factors influence the level of individual taxpayer compliance at the Makassar intermediate tax service office.

Compliance with taxpayers is influenced by several factors including the quality of the system, the quality of information and the quality of tax services. A system can make attraction to taxpayers if the system is good, easy to understand and also able to facilitate taxpayers in carrying out their obligations in reporting taxes. The system is reluctant to use by its users, indicating that there is a failure of interaction in its creation [17]To identify the factors that led to the success of information systems, one of the most well-known studies is the research conducted by [9], which is a model of success of information systems developed by them and updated in 2003. This model has many applied in several empirical studies to explain the success of an information system.

[17], [21], develops D & M IS Success Models in the public sector that show different results. The relationship with taxpayer compliance has also been carried out by several empirical studies. [14]and [7]who showed different results in examining the effect of system quality on tax compliance. [16], [20][25][19], [3], [17] and [22]and [8] which showed different results in examining the effect of information quality on tax compliance. [2], [20]and [25]which show different results in examining the effect of service quality on tax compliance.

The inconsistency of the results of previous studies is encouraging to conduct research. In addition, given the awareness and compliance of taxpayers is an important factor for increasing tax revenues, it is necessary to intensively review the factors that influence taxpayer compliance. Taxpayer compliance can also be influenced by taxpayer preferences on the risks that occur in each taxpayer. [30] stated that the decision of a taxpayer can be influenced by his behavior towards the risks faced. The basic theory used by risk in influencing taxpayer compliance is the prospect theory. Prospect theory is a theory that explains how someone makes decisions in uncertain conditions. [13] named this person's behavior as a risk aversion behavior and risk seeking behavior. Some literature studies explain the use of prospect theory in understanding human behavior in making decisions, such as in the study of [2].

This study is a development of research conducted by [2] which uses service quality as an independent variable and taxpayer compliance as a dependent variable with risk and financial conditions as a moderating variable. While the object is an individual taxpayer in Nigeria. In contrast to the study, in this study using three independent variables namely system quality, tax information quality and tax service quality developed by [9] and adding one moderating variable, namely risk. While the object used in this study is a corporate taxpayer registered at the Makassar intermediate tax service office.

II.   LITERATURE REVIEW
2.1 Information System Success Theory
In the success model of information systems Delone and Mclane there are several changes, namely: first, service quality provided by information system developers. Second, the addition of intention to use as an alternative to use. Third, merging between impacts individual and organizational impact become one, namely as net benefits

Related to this study, the quality of tax information perceived by taxpayers and tax service quality can be attributed to Delone and Mclane Information System success models. If the perception of tax information quality and tax service user satisfaction to taxpayers, then there will be individual impacts on taxpayers in carrying out their tax obligations.
2.2 Prospect Theory
The substance of prospect theory is an individual decision-making process that is contrary to price formation which is common in economics [1]. The beginning of prospect theory is in analyzing a person's behavior in making (economic) decisions in two choices. [13] named this person's behavior as a risk aversion behavior and risk seeking behavior. Prospect theory shows that people who have an irrational tendency to be more reluctant to risk gains than loss, if someone is in a profit position, the person tends to avoid risk or is called risk aversion, whereas if someone is in a loss position then the person tends to dare to face risk or called risk seeking [5]

The relationship between this research and prospect theory where prospect theory explains about risk can influence taxpayer compliance. If a taxpayer has a high risk, the taxpayer will not necessarily pay his tax obligations. If the taxpayer has the risk-seeking nature, it means that the taxpayer has a high risk so it will not affect the taxpayer to continue paying taxes. On the other hand if the taxpayer has the nature of risk aversion or the taxpayer has a low risk, the taxpayer will actually avoid his tax obligations.

III.   HYPOTHESIS
Quality system is a measurement of information system processes that focus on the results of interactions between users and systems. The quality of a system greatly affects the success of the system to meet user needs and greatly determine the satisfaction of users who use the system. [14]who examined the effect of system quality on user satisfaction on the implementation of e-invoices at the pratama tax service office Kelapa

Gading Jakarta where the results showed that the quality of the system was the dominant factor affecting the level of user satisfaction. In contrast to the research conducted by [7] which examined the effect of quality antensendent variables on satisfaction of users of the online tax system in the Philippines, where the results of his research showed that the quality of the system proved empirically did not affect user satisfaction. Based on the description above, the hypothesis can be formulated as follows

H1: The quality of tax services has an effect on the level of tax compliance

Quality of information is the quality of output in the form of information generated by information systems and used in decision making [24]. In this case, the quality of tax information will affect the satisfaction of taxpayers as users of information. With the satisfaction in the use of tax information will affect the impact of individuals (individual impact) on taxpayers in carrying out their tax obligations. Successful application of information systems and the effectiveness of using information systems will increase user satisfaction [26]. Research [26]; [11]show that the quality of information affects user satisfaction. The more quality of information and in accordance with the needs, the satisfaction of users of information systems will increase. With satisfaction, it will encourage taxpayers to comply with their tax obligations. As research [22]that tax information systems affect taxpayer compliance. Based on the description above, the hypothesis can be formulated as follows:

H2: Quality of tax information affects taxpayer compliance.

Service quality is all the best services provided to maintain satisfaction for taxpayers in the tax service office and carried out based on tax laws [28]. [6]show that service quality is determined by three factors: quality of interaction, physical environment, and results of service quality. [5] show that perceptions of the quality of service of tax authorities affect individual taxpayer compliance. Therefore, if the perception of the taxpayer is satisfied with the services provided by the tax authorities, the taxpayer will obey pay taxes and taxpayer compliance in a country will increase. [20]also shows that the perception of taxpayers regarding the quality of service of tax authorities affects taxpayer compliance. Based on the description above, the hypothesis can be formulated as follows.

H3: Quality of tax service has an effect on the level of tax compliance

H4: system quality affects the level of taxpayer compliance with risk as a moderating variable

H5: information quality affects the level of taxpayer compliance with risk as a moderating variable

H4: tax service quality affects the level of taxpayer compliance with risk as a moderating variable

IV. METHODOLOGY

This research was conducted at the Makassar Intermediate Tax Office. The type of research used is a quantitative approach with the aim of research is hypothesis testing.The population in this study is the taxpayer body of the Agency found in Makassar include: South Sulawesi Sulawesi Agency taxplayer, West-Sulawesi Agency taxplayer, and Southeast Sulawesi Agency taxplayer totaling 390 Corporate Taxpayers. While the sample in this study amounted to 184 respondents who deserved to be analyzed from 200 respondents who were distributed questionnaires. Primary data collection is done by survey method directly using questionnaire media.

A number of statements were submitted to respondents. The questionnaire used in this study consisted of two parts, namely the respondent's personal data and the statement to be submitted. This study used a closed questionnaire.

This research was conducted to examine the effect of system quality, tax information quality and tax service quality on taxpayer compliance with risk as a moderating variable.

1. The quality of the system is the quality of the system at Makassar Intermediate Tax Office which refers to how well the capabilities of hardware, software, policies and procedures of the information system can distinguish information on user needs.

2. Quality of information is information that is generated from the tax information system that is in the Makassar Intermediate Tax Office

3. Quality of service is the assessment or behavior of taxpayers related to services provided by the Makassar Intermediate Tax Office to taxpayers.

4. Risk is an opportunity that will be considered by the Taxpayer.

5. Taxpayer compliance is the willingness of the taxpayer to fulfill his tax obligations in accordance with the applicable rules without the need to carry out inspections, thorough investigations, warnings, or threats and the application of legal and administrative sanctions.

To test the effect of each independent variable used in this study, Moderated Regression Analysis (MRA) is used. Moderated Regression Analysis (MRA) is a special application of linear multiple regression where the regression equation contains an element of interaction (multiplying two or more independent variables) or a moderating variable element.

V. RESULTS AND DISCUSSION

5.1 Sample Characteristics

Based on the demographic data of respondents for gender, it was shown that the number of female respondents was higher than the number of male respondents. This means that respondents are dominated by women. This condition indicates that female taxpayers are more obedient than male taxpayers because women have more fear than men so that women are more obstructed. The respondents' demographics by age show that the age of respondents who are less than 30 years is 27 people or 14.7%, age between 30 - 39 years amounting to 84 people or 45.7%, age 40 - 49 years amounting to 63 people or 34.2%, while the age above 50 years amounted to 10 people or 5.4%. Based on these data it is known that respondents are dominated by the age of 30-39 years. This condition shows that the selected respondents have shown productive age in terms of taxation and are expected to have a lot of knowledge and experience in taxation later. Respondents' demographics based on having a NPWP indicate that 22 people have a NPWP for 1-5 years or 12%. 6-10 years as many as 21 people or 11.4%, 11-15 years as many as 35 people or 19%, while for a long time having NPWP over 15 years as many as 106 people or 57.6%. This condition shows that respondents understand the problem of this research because it has long been a taxpayer. Thus, it is expected that they can understand well all the statement items presented in the questionnaire given.

5.2 Data Quality Test

Validity test is used to measure the validity or validity of a questionnaire as a research instrument. The method used is Pearson correlation (Pearson Product Moment Correlate) whose results are then compared with r table. If the correlation value or r count> r table at, then the question is considered valid. It can be seen that the calculation is greater than r-table, so with df = 182 (184-2), it means that the r-table is 0.2406. As can be illustrated in Table 1.

Reliability testing is intended to find out the consistency between items in an instrument. A questionnaire is said to be reliable or reliable if the respondent's answer to the statement is consistent over time. An instrument of research is said to be reliable if the reliability coefficient is greater than 0.60 (Siregar, 2010). The reliability test results are presented in Table 2. Based on the results of testing the data shows that the cronbach's alpha value of each of the variables studied is greater than 0.60. This shows that the instrument is reliable or reliable.

5.3 Classic assumption test

Normality test

The results of the K-S normality test in Table 3 show that the calculated Z value is 0.926 <Z value of this table means that the data is normally distributed. This result is reinforced by the asymp.sig value in the test table of 0.358 or greater than 0.05 ($\alpha = 5\%$).

Multicollinearity Test

Multicollinearity means that there is a "perfect" linear relationship between several variables from the regression model. The multicollinearity test aims to examine whether or not there is a correlation between independent variables in the regression model. A good regression model should not have a correlation between independent variables. Multicollinearity test can be done in 2 (two) ways, namely looking at Variance Inflation Factor (VIF) and tolerance value. Decision making is if the VIF value is ≤ 10 or the tolerance value is ≥ 0.1, then multicollinearity is free. The multicollinearity test in this study used the help of the SPSS program and the results can be seen in Table 4. Based on the results of multicollinearity test (Table 4) shows that tolerance values on all independent variables> 0.1 and VIF values <10. This proves that multicollinearity does not occur in all independent variables in this study, or in other words the research variables are multicollinearity free.

Heterocedasticity test

A good regression model is a regression model that has similarity in residual variance from one observation to another observation, it is called Homoscedasticity, in other words there is no Heteroscedasticity. Scatterplots graph analysis to predict the presence or absence of heteroscedasticity in a model can be seen from the image pattern of the scatterplot model. By looking at the scatterplot graph it can be seen whether there is a certain pattern between studentized residual (SREZID) and standardized predicted (ZPRED), where the y axis is the predicted y and the x axis is residual. Decision making is, if the existing points form a certain pattern that is regular (wavy, widened and then narrowed) then heterocedasticity occurs. If there is no clear pattern, such as points spread above and below the number 0 (zero) on the y axis, there is no heterocedasticity. From the scatterplot graph in Figure 1 shows that there is no heterocedasticity in the regression model in this study.

Hypothesis Test Results

Testing hypotheses 1 to 3 is done by the method of multiple regression analysis (multiple regression analysis) which aims to predict how much strength / influence of two or more independent variables on the dependent variable. While the testing of hypotheses 4 to 6 is done by moderating Regression Analysis. Through the results of the analysis with the help of the SPSS program, it can be known the coefficient of determination (Rsquare), regression coefficient, significance level and regression equation regarding the regression model in this study.

Based on the results of data analysis in Table 5, the form of the regression equation for this study are:

Y = 1,404 + 0,370X1 + 0,190X2 + 0,389X3 + e (1)

Based on the statistical test of moderation regression that has been done can be arranged mathematical equations two and three of this study as follows.

Y = 15.803 - 0.066 X1 - 0.886 X2 + 1,088 X3 - 0,786 MO +
0.024 X1 * MO + 0.060 X2 * MO- 0.040 X3 * MO + e ………………… ... (2)

Based on table 5, it can be seen that there is an influence between the quality of the system on taxpayer compliance as indicated by the value of t calculated at 6.473 with a significance of 0.000 (sig <0.05) which means that the system quality variable is significant at the 5% level. Thus the first hypothesis is accepted.

Based on table 5, it can be seen that there is an influence between the quality of information on taxpayer compliance as indicated by the value of t count of 2.925 with a significance of 0.004 (sig <0.05) which means that the information quality variable is significant at the 5% level. Thus the second hypothesis is accepted.

Based on table 5, it can be seen that there is an influence between the quality of tax services on taxpayer compliance as indicated by the value of t count of 5.472 with a significance of 0,000 (sig <0.05) which means that the variable service quality tax is significant at the 5% level. Thus the third hypothesis is accepted

Based on table 6, it can be seen that the risk of moderating the quality of the system towards taxpayer compliance is indicated by the value of t count of 1.574 with a significance of 0.117 (sig> 0.05). Thus the fourth hypothesis is rejected.

Based on table 6, it can be seen that the risk of moderating the quality of information towards taxpayer compliance is indicated by the value of t count of 3.219 with a significance of 0.002 (sig <0.05). Thus the fifth hypothesis is accepted.

Based on table 6, it can be seen that the risk of moderating the quality of tax services towards taxpayer compliance is indicated by the value of t calculated at (-1,871) with a significance of 0.063 (sig <0.10). Thus the sixth hypothesis is accepted.

5.4 Discussion

The results of the study directly indicate that the quality of the system has a significant effect on taxpayer compliance. These results support the theory of the success of information systems proposed by [9] known as the D and M IS Success Model. Quality of the system means the quality of the combination of hardware and software in the information system. If the information user believes that the quality of the system in producing information is good, then the user will feel satisfaction in using the information system. This opinion is supported by the results of the research of [14]also suggesting that the quality of information systems affects taxpayer compliance. The results of this study are supported by the high recapitulation of respondents to the quality of the System.

The results of the study directly indicate that the quality of information has a significant effect on taxpayer compliance. This result supports the theory of the success of information systems proposed by [9] known as the D and M IS Success Model. If the end user of the information system believes that the quality of information produced from an information system is good, then the end user will feel satisfaction in using the information system. This opinion is supported by the results of research by [15], [19][24][20], [3] and [16]. The results of the final study also suggested that the quality of information had an effect on tax compliance.

The results of this study directly indicate that tax service quality has a significant effect on taxpayer compliance. Perception about service quality is higher, it will increase individual taxpayer compliance. If the service obtained by the taxpayer can give satisfaction to the taxpayer, the perception of the taxpayer will be good so that it can improve compulsory tax compliance. The results of this study support the theory of success of information systems proposed by [9] Perception of tax service quality gives satisfaction to taxpayers, then there will be an individual impact on taxpayers in carrying out their tax obligations. The results of this study also support research conducted by [12][2], [5] and [4].

The results of this study indicate that the risk does not moderate the influence of system quality on taxpayer compliance. This shows that high risk both financial risk, health risk, job risk, social risk and safety risk, the relationship between taxpayer perceptions about the quality of the system becomes poor and taxpayer compliance is weak or the taxpayer tends to be more disobedient in paying taxes . The findings of this study are

in line with the prospect theory which explains that risk can affect taxpayer compliance. [13] revealed that someone would seek information first and then some decision frames would be made or decision concepts. This is in line with what was stated by [29] and [2]which states that the decision of a taxpayer can be influenced by his behavior to the risks faced. The results of this study also support research conducted by [7]and [16]. This result is different from the research conducted by [30]) and [14]which state that system quality is the dominant factor that influences the level of user satisfaction.

The results of this study indicate that Risk moderates the effect of information quality on taxpayer compliance. This means that the more a taxpayer can face the risk, it will moderate the quality of information with tax compliance. This shows that the high risk faced by taxpayers will not affect taxpayers to continue to pay taxes. The findings of this study are in line with the theory of success of information systems proposed by [15]This finding is also in line with prospect theory.

The results of this study indicate that risk moderates the relationship between the quality of tax services to taxpayer compliance. This means that the more a taxpayer can face the risk, it will moderate the quality of tax services with tax compliance. This means that when a taxpayer has a high level of risk both financial risk, health risk, social risk, job risk, safety risk, the taxpayer's perception of the quality of service tax will be good and taxpayer compliance will be high. The results of this study also support prospect theory which explains that risk can affect taxpayer compliance. The results of this study support the research conducted by [2] and [5] which states that the risk moderates the effect on the relationship between taxpayer perceptions about the quality of service to taxpayer compliance.

VI.   CONCLUSION

Based on the results of testing hypothetical direct effects that indicate that the quality of the system, information quality and service quality of tax have a significant effect on taxpayer compliance. While the moderation model shows that the risk does not moderate the relationship between the quality of the system to taxpayer compliance. While the risk moderates the relationship between information quality and service quality on tax compliance. Thus, it can be concluded that the hypothesis in this study which shows direct influence can be proven in theory that already exists. This study was carried out not apart from the limitations of the Research is only limited to the Makassar Intermediate Tax Office, so this study only reflects the level of tax compliance at the Makassar Intermediate Tax Office. Attention is needed in interpreting the results of this study to avoid generalizations on the level of compulsory tax compliance. The data in this study are only based on respondents' perceptions as answers, so that it will cause problems when the answers given are dishonest. This study uses only one moderating variable, namely risk. Allegedly there are still other factors that moderate the influence of the quality of the system, information, and tax services on taxpayer compliance. Based on the results of the research and several obstacles faced in this study, development and improvement are still needed to obtain better research results in research then mainly on the focus of research. Further research opportunities are expected to use experimental methods or qualitative approaches in order to explore phenomena that have not been revealed.

REFERENCES

[1].   Adiasa, Nirawan, 2013. Effects of Understanding Tax Regulations on Compliance with Risk Taxpayers As Moderating Variables. Accounting Analysis Journal Vol 2 (3) (2013) p.345-352.

[2].   Alabede, J. O., Affrin, Z. Z., and Idris, K, M. 2011. Public Governance Quality and Tax Compliance Behavior in Nigeria: The Moderating Role of Financial Condition and Risk Preference. Issues in Social and Environmental Accounting Vol. 5, No. 1/2 December 2011 pp 3-24.

[3].   Almutairi, H. and Subramanian, Girish, H. 2005. An Empirical of the Delone and McLean Private Sector.The Model in the Kuwaiti The Journal of Computer Information System. Spring, 45.3, pg.113.

[4].   Ardyanto, Arif Angga and Utaminingsih, Nanik Sri. 2014. Effect of Tax Sanctions and Service of Tax Officials on Risk Compliance with Taxpayers as Moderating Variables. Accounting Analysis Journal Vol.3, No.2. January p.220-229.

[5].   Aryobimo, Putut Tri and Cahyonowati, Nur. 2012. Effect of Taxpayer Perception on Fiscal Service Quality on Taxpayer Compliance with Taxpayer and Risk Financial Conditions as Moderating Variables (Empirical Study of Individual Taxpayers in Semarang City). Accounting Journal Volume 1, Number 2, 2012, Pages 1-12.

[6].   Caro, L. M., and Garcia, J. A. M. 2007. Measuring perceived service quality in urgent transport service. Journal of Retailing and Costumer Service, 14 (1), 60–72.

[7].   Chen, J. V., Jubilado, R. J. M., Capistrano, E. P. S., and Yen, D. C. (2015). Factor Affecting Online TaxFilling - An Application of the ISSuccess Model and Trust Theory. Computers in Human Behavior, 43,251–262.

[8].   Cholifah, Muftiana. 2012. Analysis of Factors Affecting the Compliance of Individual Taxpayers in Paying Income Taxes. Thesis. Muhammadiyah Surakarta university.

[9].   DeLone, W.H., and Ephraim R. Mclean. 1992. Information System Success: The Quest for the Dependent Variable, Information System Research, 60-95

[10].   . 2003. The DeLone and McLean Model of Information Systems Success: A Ten Year Update. Journal of MIS http://makassar.tribunnews.com/2017/12/11/realization-penerimaan-pajak-2017-di-djp-sulselbartra-baru-rp-9532-trillion   visited April 27, 2018.

[11].   Istianingsih and Wijayanto. 2008. Effect of Information System Quality, Perceived Usefulness, and Information Quality on Satisfaction of End-User Accounting Software. SNA 11, Pontianak.

[12]. Jatmiko, Agus Nugroho. 2006. Implementation of fines, tax services, and tax awareness on taxpayer compliance (empirical studies of individual taxpayers in the city of Semarang). Thesis. Semarang: Faculty of Economics, University of Diponegoro.

[13]. Kahneman, D. and A. Tversky. 1979. Prospect Theory: An Analysis of Decision Under Risk, Econometrica, 47: 263-291.

[14]. Khairrunnisa, Ulfah, and Yunanto, Muhammad. 2017. Effect of system quality on user satisfaction and net benefits on the implementation of e-invoices: validation of the Delone and Mclean information system success model. Journal of Business Economics Vol 22 (3), pp. 229-241.

[15]. Kim, S. and McHaney, R. 2000. Validation of the end-user computing satisfaction instrument in case tool environments. Journal of Computer Information Systems, 41 (1), pp. 49-56

[16]. Livari, J. 2005. An Empirical Test of the DeLone and McLean Model of Information System Success. Data Base for Advances in Information Systems. ABI / INFORM globalpp.8-27.

[17]. Lyytinen, K. and Hirschheim, R. (1987). Information systems failures - A survey and Classification of the Empirical Literature. Oxford Surveys in Information, 4, 257-309.

[18]. McGill, T., Hobbs, V., and Klobas, J., 2003. User-Developed Applications and Information Systems Success: A Test of DeLone and McLean's Model. Information Resources Management Journal. ABI / INFORM research pp. 24-45.

[19]. McKiney, V., Yoon, K., and Zahedi, Fatemeh. 2002. The Measurement of Custom Satisfaction: An Expectation and Disconfirmation Approach. Information System Research. 133: 296-315.

[20]. Monika. 2013. Effects of Taxpayer's Financial Conditions on the Relationship Between Taxpayer's Perception of the Quality of the Tax Service and Taxpayer Compliance. Padang State University Journal, August 2013, p.1-29.

[21]. Mulyono, Imam. 2009. Test of Empirirs of the Model of the Success of Regional Financial Information Systems (SIKD) in the Context of Enhancing Regional Financial Transparency and Accountability. National Symposium on Accounting XII. Palembang.

[22]. Pamungkas, Galih. 2015. Effect of Tax Information System, Taxpayer Education Levels and Tax Sanctions on Compliance with UMKM Taxpayers in Lowokwaru District, Malang City. Econometrics and finance journal. Vol.1 No.2.

[23]. Pohan, Chairil, Anwar. 2014. Comprehensive Discussion on Introduction to Taxation Theory and Concept of Tax Law. Jakarta: Mitra Wacana Media.

[24]. Rai, A., Lang, S.S. and Welker, R.B. 2002. Assessing the Validity of IS Success Models: An Empirical Test and Theoretical Analysis, Information System Research. Vol. 13, No.1. pp. 50-69 Riduwan and Engkos Achmad Kuncoro. 2011. How to Use and Mean Path Analysis, Revised Edition,

[25]. Rumi, Yeyen Nuroctaviani and Y Agus Bagus Budi. 2012. Effect of Service Quality on Compliance with Paying Taxpayers. Journal of Information, taxation, accounting and public finance Vol.7 No.1, January. Thing 61-72.

[26]. Saleh, Darwanis, Usman. 2012. Effect of Information System Quality on the Quality of Accounting Information in an Effort to Increase the Satisfaction of Accounting Software Users in the Aceh Government. Journal of Post-Graduate Accounting at Syiah Kuala University, Vol. 1, No. 1.

[27]. Siregar, S. 2010. Descriptive Statistics for Research. Jakarta: PT. Graf Grafindo Persada.

[28]. Supadmi, Ni luh. 2016. Effect of Service Quality, Tax Sanctions, Tax Compliance Costs, and Application of E-Filing on Taxpayer Compliance. Accounting E-Journal of Udayana University. 14. February 2. Thing: 1239-1269

[29]. Torgler, B. 2003. Tax morale: Theory and analysis of tax compliance. Published doctoral dissertion, University of Zurich, Switzerland.

[30]. Torgler, B. 2007. Tax compliance and tax morale. Cheltenham: Edward Elgar Publishing Ltd.

[31]. Yu-Hui, Fang. 2011. "Understand Customer Satisfaction and Repurchase Intentions An Integration of IS Sucsess Model, Trust, and Justice". Tamkang University. Taiwan. International Research Journal of Finance and Economic

[32]. Waluyo. 2010. Indonesian Taxation. Jakarta: Salemba Empat.

APPENDIX
Table 1 Test of Instrument Validity

No	Variable	Item Instrument	r-count	r-table	Exp.
1	Quality System (x1)	X111	0,795**	0,2406	Valid
		X112	0,847**	0,2406	Valid
		X113	0,861**	0,2406	Valid
		X114	0,856**	0,2406	Valid
		X115	0,808**	0,2406	Valid
2	Quality of information (x2)	X211	0,832**	0,2406	Valid
		X212	0,855**	0,2406	Valid
		X213	0,790**	0,2406	Valid
		X214	0,847**	0,2406	Valid
		X215	0,714**	0,2406	Valid
3	Quality Tax Service (x3)	X311	0,812**	0,2406	Valid
		X312	0,648**	0,2406	Valid
		X313	0,812**	0,2406	Valid
		X314	0,782**	0,2406	Valid
		X315	0,843**	0,2406	Valid
4	Risk (Mo)	X411	0,765**	0,2406	Valid
		X412	0,789**	0,2406	Valid
		X413	0,739**	0,2406	Valid
		X414	0,808**	0,2406	Valid
		X415	0,828**	0,2406	Valid
5	Taxpayer Compliance (Y)	Y511	0,726**	0,2406	Valid
		Y512	0,775**	0,2406	Valid
		Y513	0,895**	0,2406	Valid
		Y514	0,871**	0,2406	Valid
		Y515	0,866**	0,2406	Valid

Source: Results of data processed with SPSS, 2018

Table 2 Reliability Test Results

Variable	Cronbach's Alpha	Reliability Limits	Exp.
Quality System (x1)	0,814	0,60	Reliability
Quality of information (x2)	0,890	0,60	Reliability
Quality Tax Service (x3	0,807	0,60	Reliability
Taxpayer Compliance (Y)	0,813	0,60	Reliability
Risk (Mo)	0,802	0,60	Reliability

Source: Results of data processed with SPSS, 2018

Table 3 results of the Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		184
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.08756677
Most Extreme Differences	Absolute	.068
	Positive	.039
	Negative	-.068
Kolmogorov-Smirnov Z		.926
Asymp. Sig. (2-tailed)		.358

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

Source: Results of data processed with SPSS, 2018

Table 4 Multicollinearity Test Results

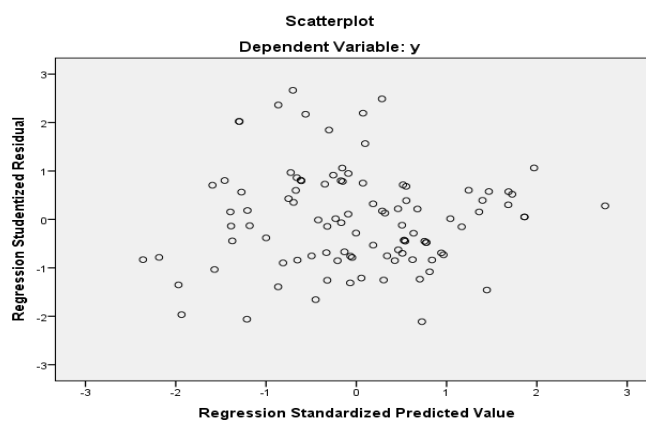| No	Variabel	Tolerance	VIF	Exp.
1.	Quality System (x1)	0,711	1,407	There is no multicollinearity
2.	Quality of information (x2)	0,705	1,419	There is no multicollinearity
3.	Quality Tax Service (x3	0,545	1,833	There is no multicollinearity
4.	Risk(Mo)	0,715	1,398	There is no multicollinearity

Source: Results of data processed with SPSS, 2018

Figure 1 Scatterplot

Table 5 Multiple linear regression test results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.404	1.096		1.281	.202
	x1	.370	.057	.379	6.473	.000
	x2	.190	.065	.181	2.925	.004
	x3	.389	.071	.351	5.472	.000

a. Dependent Variable: y
Source: Results of data processed with SPSS, 2018

*Corresponding Author: Dewi Arvini wisudawaty
Accounting Departement, Hasanuddin University

Table 6: Moderate Multiple Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.803	5.084		3.109	.002
	x1	-.066	.285	-.067	-.230	.818
	x2	-.886	.341	-.846	-2.595	.010
	x3	1.088	.412	.982	2.643	.009
	Mo	-.786	.283	-.779	-2.779	.006
	mox1	.024	.015	.719	1.574	.117
	mox2	.060	.019	1.814	3.219	.002
	mox3	-.040	.021	-1.195	-1.871	.063

a. Dependent Variable: y

Source: Results of data processed with SPSS, 2018